

GOVERNMENT OF ZAMBIA

ACT

No. 45 of 2021

Date of Assent: 29th December, 2021

An Act to amend the Customs and Excise Act.

[30th December, 2021

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2021, and shall be read as one with the Customs and Excise Act, in this Act referred to as the principal Act.

Short title and commencement
Cap. 322

(2) This Act shall come into operation on 1st January, 2022.

2. Section 34 (5) of the principal Act is amended by the deletion of the words “forty-eight” and the substitution therefor of the word “eight”.

Amendment of section 34

3. Section 77 of the principal Act is amended—

Amendment of section 77

(a) by the deletion of subsection (4);

(b) in subsection (7), by the deletion of the words “subsection (4)” and the substitution therefor of the words

“subsection (5)”; and

(c) by the renumbering of subsection (5), (6) and (7) as subsections (4), (5) and (6), respectively.

4. Section 84C (2) of the principal Act is amended by the—

Amendment of section 84C

(a) insertion of the following new paragraph (a):

(a) be made five days prior to the importation or exportation of the goods; and

(b) renumbering of paragraphs (a), (b), (c), (d) and (e) as paragraphs (b), (c), (d), (e) and (f), respectively.

-
- | | |
|------------------------------------|--|
| Amendment
of First
Schedule | 5. The First Schedule to the principal Act is amended as set out in Appendix I. |
| Amendment
of Second
Schedule | 6. The Second Schedule to the principal Act is amended as set out in Appendix II. |
| Amendment
of Third
Schedule | 7. The Third Schedule to the principal Act is amended as set out in Appendix III. |
| Amendment
of Fourth
Schedule | 8. The Fourth Schedule to the principal Act is amended as set out in Appendix IV. |
| Amendment
of Sixth
Schedule | 9. The Sixth Schedule to the principal Act is amended by the—
<i>(a)</i> insertion of the following new paragraph 1(2):

<p style="margin-left: 40px;">(2) Despite subparagraph (1), the value of an undenatured alcohol of an alcoholic strength by volume of less than eighty percent, spirits, liqueurs and other spirituous beverages shall be determined on the basis of the value of the input alcohol, where such input alcohol is of an alcoholic strength by volume of eighty percent volume or higher.; and</p> <p style="margin-left: 40px;"><i>(b)</i> renumbering of subparagraphs (2), (3), (4) and (5) as subparagraphs (3), (4), (5) and (6), respectively.</p> |
| Amendment
of Ninth
Schedule | 10. The Ninth Schedule to the principal Act is amended as set out in Appendix V. |

APPENDIX I
(Section 5)

FIRST SCHEDULE

(Section 72)

1. The table of contents is amended in—
 - (a) section III, by the deletion of the words “Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes” and the substitution therefor of the words “Animal, Vegetable or Microbial Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Waxes”;
 - (b) Chapter 15, by the deletion of the words “Animal, or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes.” and the substitution therefor of the words “Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.”;
 - (c) section IV, by the insertion of the words ” products, whether or not containing nicotine, Intended for inhalation without combustion; other Nicotine containing products intended for the intake of Nicotine into the human body” immediately after the word “Substitutes”;
 - (d) Chapter 16, by the insertion of the words “or of insects” immediately after the word “invertebrates,”;
 - (e) Chapter 24, by the insertion of the words “products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body” immediately after the word “substitutes”; and
 - (f) Chapter 94, by the deletion of the word “lamps” and the substitution therefor of the word “luminaries”.
2. Chapter 1 is amended—
 - (a) in the Customs duty rate column opposite subheadings 0102.21.10 and 0102.21.20 by the deletion of the figure “5%” and the substitution therefor of the word “free”;
 - (b) by the deletion of subheading 0105.11.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-- Fowls of species Gallus Domesticus		
0105.11.10	--- for Breeding	No.	free
0105.11.90	--- Other	No.	5%; and

- (c) by the deletion of subheading 0105.94.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-- Fowls of species Gallus Domesticus		
0105.94.10	--- for Breeding	No.	free
0105.94.90	--- Other	No.	5%

3. Chapter 2 is amended in the Notes by the—
 - (a) insertion of the following new note immediately after Note 1(a):
 - (b) edible, non-living insects (heading 04.10); and
 - (b) renumbering of notes 1(b) and (c) as notes 1(c) and (d), respectively.
4. Chapter 3 is amended—
 - (a) in the Notes, by the insertion of the following new note immediately after note 2:
 3. Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09);
 - (b) in the description of goods column opposite subheading 0302.30.00, by the deletion of the words "or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)" and the substitution therefor of the words "tuna (stripe-bellied bonito) (Katsuwonus pelamis)";
 - (c) in the description of goods column opposite subheading 0302.33.00, by the deletion of the words "Skipjack or stripe-bellied bonito" and the substitution therefor of the words "Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)";
 - (d) in the description of goods column opposite subheading 0302.55.00, by the deletion of the word "Pollack" and the substitution therefor of the word "Pollock";
 - (e) in the description of goods column opposite subheading 0303.40.00, by the deletion of the words "or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)" and the substitution therefor of the words "tuna (stripe-bellied bonito) (Katsuwonus pelamis)";
 - (f) in the description of goods column opposite subheading 0303.43.00, by the deletion of the words "Skipjack or stripe-bellied bonito" and the substitution therefor of the words "Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)";
 - (g) in the description of goods column opposite subheading 0303.67.00, by the deletion of the word "Pollack" and the substitution therefor of the word "Pollock";
 - (h) in the description of goods column opposite subheading 0304.75.00, by the deletion of the word "Pollack" and the substitution therefor of the word "Pollock";
 - (i) in the description of goods column opposite subheading 0304.87.00, by the deletion of the words "or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)" and the substitution therefor of the words "tuna (stripe-bellied bonito) (Katsuwonus pelamis)";
 - (j) in the description of goods column opposite subheading 0304.94.00, by the deletion of the word "Pollack" and the substitution therefor of the word "Pollock";
 - (k) in the description of goods column opposite subheading 0304.95.00, by the deletion of the words "Moridae and Muraenolepididae other than Alaska Pollack" and the substitution therefor of the words "Moridae and Muraenolepididae, other than Alaska Pollock";
 - (l) in the description of goods column opposite heading 03.05 by the deletion of the words "flours, meals and pellets of fish, fit for human consumption.";
 - (m) by the deletion of subheading 0305.10.00;
 - (n) in the description of goods column opposite heading 03.06 by the deletion of the words "in brine; flours, meals and pellets of crustaceans, fit for human consumption." and the substitution therefor of the words "or in brine";

- (o) in the description of goods column opposite subheading 0306.19.00, by the deletion of the words “including flours, meals and pellets of crustaceans, fit for human consumption.”;
- (p) in the description of goods column opposite subheading 0306.39.00, by the deletion of the words “including flours, meals and pellets of crustaceans, fit for human consumption.”;
- (q) in the description of goods column opposite subheading 0306.99.00, by the deletion of the words “including flours, meals and pellets of crustaceans, fit for human consumption.”;
- (r) in the description of goods column opposite heading 03.07 by the deletion of the words “flours, meals and pellets of molluscs, fit for human consumption.”;
- (s) in the description of goods column opposite subheading 0307.20.00, by the deletion of the words “Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:” and substitution therefor of the words “Scallops and other molluscs of the family Pectinidae:”;
- (t) in the description of goods column opposite subheading 0307.90.00, by the deletion of the words “including flours, meals and pellets, fit for human consumption:”
- (u) in the description of goods column opposite heading 03.08 by the deletion of the words “flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.”; and
- (v) by the insertion immediately after heading 03.08 of the following heading:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
03.09	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.		
0309.10.00	- Of fish	Kg	40%
0309.90.00	- Other	Kg	40%.

5. Chapter 4 is amended—

- (a) in the Notes, by the deletion of notes 2, 3 and 4 and the substitution therefor of the following:
 - 2. - For the purposes of heading 04.03, yoghurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers’ wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
 - 3. - For the purposes of heading 04.05:
 - (a) the term “butter” means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content

of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic acid-producing bacteria.

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

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

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

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

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

5. This Chapter does not cover:

(a) Non-living insects, unfit for human consumption (heading 05.11);

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

(c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or

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

6. -For the purposes of heading 04.10, the term “insects” means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).;

(b) by the deletion of heading 04.03 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
04.03	Yoghurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		
0403.20.00	- Yoghurt	Kg	25%
0403.90.00	- Other	Kg	25%; and

(c) by the deletion of heading 04.10 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
04.10	Insects and other edible products of animal origin, not elsewhere specified or included.		
0410.10.00	-Insects	kg	25%
0410.90.00	- Other	kg	25%.

6. Chapter 7 is amended—

(a) in the Notes, by the insertion of the following new note immediately after note 4:

5. -Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.;

(b) in the description of goods column opposite subheading 0704.10.00 by the deletion of the word “headed”;

(c) by the insertion of the following new subheadings immediately after subheading 0709.51.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
0709.52.00	-- Mushrooms of the genus Boletus	Kg	25%
0709.53.00	-- Mushrooms of the genus Cantharellus	Kg	25%
0709.54.00	-- Shiitake (Lentinus edodes)	Kg	25%
0709.55.00	-- Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)	Kg	25%
0709.56.00	-- Truffles (Tuber spp.)	Kg	25%;

(d) in the description of goods column opposite heading 07.11 by deletion of the words “(for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions)”;

(e) by the insertion of the following new subheading immediately after subheading 0712.33.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
0712.34.00	-- Shiitake (Lentinus edodes)	kg	25%.

7. Chapter 8 is amended—

(a) in the Notes, by the insertion of the following new note immediately after note 3:

4. -Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.;

- (b) by the deletion of subheadings 0802.90.10 and 0802.90.90 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-- Pine nuts, in shell		
0802.91.10	--- Dried	Kg	25%
0802.91.90	--- Other	Kg	25%
	-- Pine nuts, shelled		
0802.92.10	--- Dried	Kg	25%
0802.92.90	--- Other	Kg	25%
	--- Other		
0802.99.10	--- Dried	Kg	25%
0802.99.90	--- Other	Kg	25%;

- (c) in the description of goods column opposite subheading 0805.40.00, by the deletion of the word “including” and the substitution therefor of the word “and”; and

- (d) in the description of goods column opposite heading 08.12, by the deletion of the words “(for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions)”.

8. Chapter 10 is amended—

- (a) in the Notes, by the deletion of note 1(B) and the substitution therefor of the following:

- (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.”; and

- (b) by the deletion of heading 10.05 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
10.05	Maize (Corn).		
	-Seed		
1005.10.10	--- Popcorn Seed	Kg	5%
1005.10.90	--- Other	Kg	5%
	-Other		
1005.90.10	--- Popcorn	Kg	15%
1005.90.90	--- Other	Kg	15%.

9. Chapter 12 is amended by the insertion of the following new subheading immediately after subheading 1211.50.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
1211.60.00	- Bark of African cherry (Prunus africana)	Kg	5%

10. Section III is amended by the deletion of the title and the substitution thereof of the following:

Animal, Vegetable or Microbial Fats And Oils and their Cleavage Products; prepared Edible Fats; Animal or Vegetable Waxes.

11. Chapter 15 is amended —

(a) by the deletion of the title and the substitution thereof of the following:

Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.;

(b) in the Subheading Notes, by the deletion of note 1 and the substitution thereof of the following:

Subheading Notes.

1. -For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0g/100g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
2. For the purposes of subheadings 1514.11 and 1514.19, the expression “low erucic acid rape or colza oil” means the fixed oil which has an erucic acid content of less than 2% by weight.;

(c) by the deletion of subheading 1509.10.00 and the substitution thereof of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
1509.20.00	- Extra virgin olive oil	Kg	*
1509.30.00	- Virgin olive oil	Kg	*
1509.40.00	- Other virgin olive oils	Kg	*

*25% or KR4.00 per Kg whichever is the greater.;

(d) by the deletion of heading 15.10 and the substitution thereof of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		
1510.10.00	- Crude olive pomace oil	Kg	*
1510.90.00	- Other	Kg	*

*25% or KR4.00 per Kg whichever is the greater.;

(e) in the description of goods column opposite heading 15.15, by the insertion of the words “or microbial” immediately after the word “vegetable”;

(f) by the insertion of the following new subheading immediately after subheading 1515.50.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
1515.60.00	- Microbial fats and oils and their fractions	Kg	*

*25% or KR4.00 per Kg whichever is the greater.;

(g) in the description of goods column opposite heading 15.16 by the deletion of the words “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.” and the substitution therefor of the words “Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.”;

(h) by the insertion of the following new subheading immediately after 1516.20.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
1516.30.00	- Microbial fats and oils and their fractions	Kg	*

*25% or KR4.00 per Kg whichever is the greater.;

(i) in the description of goods column opposite heading 15.17 by the deletion of the words “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.” and the substitution therefor of the words “Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.”; and

(j) in the description of goods column opposite heading 15.18, by the deletion of the words

“Animal or vegetable fats and oil and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum 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.” and the substitution therefor of the words “Animal, vegetable or microbial 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, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included”.

12. Section IV is amended in the title by the insertion of the words “; products, whether or not containing Nicotine, intended for inhalation without combustion; other Nicotine containing products intended for the intake of Nicotine into the Human Body” immediately after the word “Substitutes”.

13. Chapter 16 is amended—

(a) in the title, by the deletion of the words “Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates” and the substitution therefor of the words “Preparations of meat, of fish, crustaceans, molluscs or other aquatic invertebrates, or of insects”;

(b) in the Notes, by the deletion of notes 1 and 2 and the substitution therefor of the following:

1. -This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in Chapter 2 or 3, Note 6 to Chapter 4 or in heading 05.04.
2. -Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.;

(c) in the subheading Note, by the deletion of note 1 and the substitution therefor of the following:

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

- (d) in the description of goods column opposite heading 16.01, by the insertion of the words “or insects” immediately after the word “blood”;
- (e) in the description of goods column opposite heading 16.02, by the insertion of the words “or insects” immediately after the word “blood”; and
- (f) in the description of goods column opposite subheading 1604.14.00, by the insertion of the word “tuna” immediately after the word “skipjack.”

14. Chapter 18 is amended in the Notes, by the deletion of note 1 and the substitution therefor of the following:

- 1. - This Chapter does not cover:
 - (a) food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); and
 - (b) preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

15. Chapter 19 is amended in the Notes, by the deletion of note 1(a) and the substitution therefor of the following:

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

16. Chapter 20 is amended—

- (a) in the Notes, by the deletion of notes 1(b), (c) and (d) and the substitution therefor of the following:
 - (b) Vegetable fats and oils (Chapter 15);
 - (c) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
 - (d) Bakers’ wares and other products of heading 19.05; or
 - (e) Homogenised composite food preparations of heading 21.04.;
- (b) in the description of goods column opposite subheading 2008.93.00, by the deletion of the words “Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *vaccinium vitis-idaea*)” and the substitution therefor of the words “Cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*); lingonberries (*Vaccinium vitis-idaea*)”;
- (c) in the description of goods column opposite heading 20.09 by the deletion of the words “Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.” and the substitution therefor of the words “Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.”;

-
- (d) in the description of goods column opposite subheading 2009.20.00, by the deletion of the words “(including pomelo) juice:” and the substitution therefor of the words “juice; pomelo juice:”;
- (e) in the description of goods column opposite subheading 2009.80.00, by the insertion of the word “nut” immediately after the word “fruit,”; and
- (f) in the description of goods column opposite subheading 2009.81.00, by the deletion of the words “Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*) Juice” and the substitution therefor of the words “Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*) juice; lingonberry (*Vaccinium vitis-idaea*) juice”.
- 17.** Chapter 21 is amended—
- (a) in note 1(e) of the Notes by the insertion of the word “insects” immediately after the word “blood”;
- (b) in the Notes, by the insertion of the following new note immediately after note 1(e):
- (f) Products of heading 24.04.; and
- (c) by the renumbering of notes 1(f) and (g) of the Notes as notes 1(g) and (h), respectively.
- 18.** Chapter 22 is amended—
- (a) in the description of goods column opposite heading 22.02 by the insertion of the word “nuts” immediately after the word “fruit”; and
- 19.** Chapter 23 is amended in the description of goods column opposite heading 23.06, by the insertion of the words “or microbial” immediately after the word “vegetable”.
- 20.** Chapter 24 is amended —
- (a) in the title by the insertion of the words “products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body” immediately after the word “substitutes”;
- (b) by the insertion of the following new notes immediately after note 1:
2. -Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. -For the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.; and
- (c) by the insertion of the following new heading immediately after heading 24.03:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body. - Products intended for inhalation without combustion :		
2404.11.00	-- Containing tobacco or reconstituted tobacco	Kg	25%
2404.12.00	-- Other, containing nicotine	Kg	25%
2404.19.00	-- Other - Other :		
2404.91.00	-- For oral application	Kg	25%
2404.92.00	-- For transdermal application	Kg	25%
2404.99.00	-- Other	Kg	25%.

21. Chapter 25 is amended—

(a) in note 2 of the Notes by the—

(i) insertion of the following new note immediately after note (d):

(e) Dolomite ramming mix (heading 38.16); and

(ii) renumbering of notes 2 (e), (f), (g), (h) and (ij) as notes 2 (f), (g), (h), (ij) and (k), respectively;

(b) in the description of goods column opposite heading 25.18 by the deletion of the words “dolomite ramming mix”; and

(c) by the deletion of subheading 2518.30.00.

22. Chapter 27 is amended in the subheading Notes, by the deletion of note 5 and the substitution therefor of the following:

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

23. Section VI is amended in the Notes, by the insertion of the following new note immediately after note 3:

4. -Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

24. Chapter 28 is amended by the-

(a) deletion of subheading 2844.40.00 and the substitution of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- 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 :		
2844.41.00	-- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds.	Kg	free
2844.42.00	-- Actinium-225, actinium-227, californium-253, curium-240, curium- 241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds.	Kg	free
2844.43.00	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds.	Kg	free
2844.44.00	— Radioactive residues”.	Kg	free; and

(b) insertion of the following new subheading immediately after subheading 2845.10.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
2845.20.00	- Boron enriched in boron-10 and its compounds.	Kg	free
2845.30.00	- Lithium enriched in lithium-6 and its compounds.	Kg	free
2845.40.00	- Helium-3.	Kg	free

25. Chapter 29 is amended —

(a) in note 1(g) of the Notes, by the insertion of the words “or an emetic” immediately after the word “substance”;

(b) in the Notes, by the deletion of note 4 and the substitution therefor of the following:

4. - In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives. Nitro or nitroso groups are not to be taken as “nitrogen-functions” for the purposes of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen function”, the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.;

(c) by the deletion of subheadings 2903.30.00, 2903.31.00, 2903.39.00, 2903.70.00, 2903.71.00, 2903.72.00, 2903.73.00, 2903.74.00, 2903.75.00 and 2903.76.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Saturated fluorinated derivatives of acyclic hydrocarbons:		
2903.41.00	--Trifluoromethane(HFC-23)	Kg	free
2903.42.00	--Difluoromethane(HFC-32)	Kg	free
2903.43.00	--Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane(HFC-152a)	Kg	free
2903.44.00	--Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a)and 1,1,2-trifluoroethane(HFC-143)	Kg	free
2903.45.00	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane(HFC-134)	Kg	free
2903.46.00	--1,1,1,2,3,3,3 Heptafluoropropane (HFC-227ea),1,1,1,2,2,3-hexafluoropropane(HFC-	Kg	free

HS Code	Description of Goods	Statistical Unit	Customs Duty Rate
	236cb),1,1,1,2,3,3-hexafluoropropane(HFC-236ea)and1,1,1,3,3,3-hexafluoropropane(HFC-236fa)	Kg	free
2903.47.00	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane(HFC-245ca)	Kg	free
2903.48.00	--1,1,1,3,3 Pentafluorobutane(HFC-365mfc)and1,1,1,2,2,3,4,5,5,5-decafluoropentane(HFC-43-0mee)	Kg	free
2903.49.00	-- Other - Unsaturated fluorinated derivatives of acyclic hydrocarbons:	Kg	free
2903.51.00	-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf),1,3,3,3-tetrafluoropropene(HFO-1234ze)and(Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO1336mzz) --Other	Kg	free
2903.59.00	- Brominated or iodinated derivatives of acyclic hydrocarbons:	Kg	free
2903.61.00	--Methyl bromide bromomethane)	Kg	free
2903.62.00	-- Ethylenedibromide(ISO)(1,2-dibromoethane)	Kg	free
2903.69.00	-- Other - Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :	Kg	free
2903.71.00	--Chlorodifluoromethane(HCFC-22)	Kg	free
2903.72.00	--Dichlorotrifluoroethanes(HCFC-123)	Kg	free
2903.73.00	--Dichlorofluoroethanes(HCFC-141,141b)	Kg	free
2903.74.00	--Chlorodifluoroethanes (HCFC-142, 142b)	Kg	free
2903.75.00	--Dichloropentafluoropropanes (HCFC-225,225ca,225cb)	Kg	free
2903.76.00	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane(Halon-1301)and dibromotetrafluoroethanes(Halon-2402)	Kg	free

(d) in the title of sub-Chapter IV by the insertion of the words “acetal and hemiacetal peroxides” immediately after the words “ether peroxide”;

(e) in the description of goods column opposite heading 29.09, by the deletion of the words “ether peroxides,” and the substitution therefor of the words “ether peroxides, acetal and hemiacetal peroxides,”;

(f) in heading 29.30 by the insertion of the following new subheadings in the appropriate place:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- 2 - (N , N - D i m e t h y l a m i n o) ethanethiol.		
2930.10.10	--- In bulk	Kg	free
2930.10.20	--- Not in bulk	Kg	15%;

(g) by the deletion of subheading 2931.30.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-Non-halogenated organo- phosphorous derivatives :	Kg	Free 15%
	--Dimethylmethylphosphonate		
2931.41.10	--- In bulk	Kg	free
2931.41.20	--- Not in bulk	Kg	15%
	-- Dimethylpropylphosphonate		
2931.42.10	--- In Bulk	Kg	15%
2931.42.20	--- Not in bulk	Kg	free
	--- Diethyl ethylphosphonate		
2931.43.10	--- In bulk	Kg	free
2931.43.20	--- Not in bulk	Kg	15%
	-- Methylphosphonicacid		
2931.44.10	--- In bulk	Kg	15%
2931.44.20	--- Not in bulk	Kg	free
	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1:1)		
2931.45.10	--- In bulk	Kg	free
2931.45.20	--- Not in bulk	Kg	15%
	-- 2,4,6-Tripropyl-1,3,5,2,4,6- trioxatriphosphinane 2,4,6-trioxide	Kg	free
2931.46.10	--- In bulk	Kg	15%
2931.46.20	--- Not in bulk		
	-- (5-Ethyl-2-methyl-2-oxido-1,3,2- dioxaphosphinan-5-yl) methyl methyl methylphosphonate		
2931.47.10	--- In bulk	Kg	free
2931.47.20	--- Not in bulk	Kg	15%

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide		
2931.48.10	--- In bulk	Kg	free
2931.48.20	--- Not in bulk	Kg	15%
	---Other		
2931.49.10	---In bulk	Kg	free
2931.49.20	--- Not in bulk	Kg	15%
	-Halogenated organo-phosphorous derivatives:		
	--- Methylphosphonic dichloride		
2931.51.10	---In bulk	Kg	free
2931.51.20	--- Not in bulk	kg	15%
	--- Propylphosphonic dichloride		
2931.52.10	--- In bulk	Kg	free
2931.52.20	--- Not in bulk	Kg	15%;
	--- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate		
2931.53.10	--- In bulk	Kg	free
2931.53.20	--- Not in bulk	Kg	15%;
	---Trichlorfon (ISO)		
2931.54.10	--- In bulk	Kg	free
2931.54.20	--- Not in bulk	kg	15%;
	--- Other		
2931.59.10	--- In bulk	Kg	free
2931.59.20	---Not in bulk	Kg	15%;
	- Other		
2931.90.10	--- In bulk	Kg	free
2931.90.20	--- Not in bulk	Kg	15%;

(h) by the insertion of the following new subheading immediately after subheading 2932.95.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
2932.96.00	-- Carbofuran (ISO)	Kg	free

(i) in the description of goods column opposite subheading 2933.33.00 by the deletion of the words “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” and the substitution therefor of the words “Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (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), remifentanil (INN) and trimeperidine (INN); salts thereof”;

(j) by the insertion of the following new subheadings immediately after subheading 2933.33.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
2933.34.00	-- Other fentanyls and their derivatives	Kg	free
2933.35.00	-- 3-Quinuclidinol	Kg	free
2933.36.00	-- 4-Anilino-N-phenethylpiperidine (ANPP)	Kg	free
2933.37.00	-- N-Phenethyl-4-piperidone (NPP)	Kg	free; and

(k) by the insertion of the following new subheadings immediately after subheading 2934.91.20:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-- Other fentanyls and their derivatives.		
2934.92.10	--- In bulk	Kg	free
2934.92.20	--- Not in bulk	Kg	free

(l) in the description of goods column opposite subheading 2936.24.00, by the deletion of the words “Vitamins B3 or”;

(m) in the description of goods column opposite subheading 2939.40.00, by the deletion of the words “Ephedrine and their salts:” and the substitution therefor of the words “Alkaloids of ephedra and their derivatives; salts thereof.”;

(n) by the insertion of the following new subheading immediately after subheading 2939.44.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
2939.45.00	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	Kg	free

(o) by the deletion of subheading 2939.71.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
2939.72.00	--- Cocaine, ecgonine; salts, esters and other derivatives thereof	Kg	free

26. Chapter 30 is amended—

(a) in the Notes, by the—

(i) deletion of note 1(b) and the substitution therefor of the following:

(b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);

(ii) insertion of the following note immediately after note 1 (h):

(ij) Diagnostic reagents of heading 38.22.; and

(iii) deletion of note 4(e) and the substitution therefor of the following:

(e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments.;

(b) in the description of goods column opposite heading 30.02, by the insertion of the words “cell cultures, whether or not modified.” immediately after the words “similar products”;

(c) by the deletion of subheadings of 3002.11.00 and 3002.19.00;

(d) by the deletion of subheadings of 3002.20.00 and 3002.30.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
3002.41.00	-- Vaccines for human medicine	-	free
3002.42.00	-- Vaccines for veterinary medicine	-	free
3002.49.00	-- Other	-	free

(e) by the insertion of the following new subheadings immediately after subheadings 3002.49.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Cell cultures, whether or not modified:		
3002.51.00	-- Cell therapy products	-	free
3002.59.00	-- Other	-	free

(f) by the deletion of subheading 3006.20.00; and

(g) by the insertion of the following new subheading immediately after subheading 3006.92.00:

572 No. 45 of 2021] *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
3006.93.00	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses.	Kg	free

27. Chapter 32 is amended—

(a) by the insertion of the following new subheading immediately after subheading 3204.17.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
3204.18.00	-- Carotenoid colouring matters and preparations based thereon.	Kg	free; and

(b) in the Customs duty rate column opposite subheading 3206.49.00, by the deletion of the figure “5%” and the substitution therefor of the word “free”.

28. Chapter 34 is amended—

(a) in note 1(a) of the Notes by the deletion of the words “animal or vegetable fats” and the substitution therefor of the words “animal, vegetable or microbial fats”; and

(b) by the deletion of heading 34.02 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01. - Anionic organic surface active agents, whether or not put up for retail sale:		
3402.31.00	-- Linear alkylbenzene sulphonic acids and their salts	Kg	5%
3402.39.00	-- Other - Other organic surface active agents, whether or not put up for retail sale :	Kg	5%
3402.41.00	-- Cationic	Kg	5%
3402.42.00	-- Non-ionic	Kg	5%
3402.49.00	-- Other	Kg	5%
3402.50.00	- Preparations put up for retail sale	Kg	25%
3402.90.00	- Other	Kg	25%.

29. Chapter 36 is amended by the deletion of heading 36.03 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
36.03	Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.		
	-Safety fuses		
3603.10.10	--- Unassembled	No.	5%
3603.10.90	--- Other	No.	25%
	-Detonating cords		
3603.20.10	--- Unassembled	No.	5%
3603.20.90	--- Other	No.	25%
	- Percussion caps		
3603.30.10	--- Unassembled	No.	5%
3603.30.90	--- Other	No.	25%
	- Detonating caps		
3603.40.10	--- Unassembled	No.	5%
3603.40.90	--- Other	No.	25%
	- Igniters		
3603.50.10	--- Unassembled	No.	5%
3603.50.90	--- Other	No.	25%
	- Electric detonators		
3603.60.10	--- Unassembled	No.	5%
3603.60.90	--- Other	No.	25%.

30. Chapter 37 is amended in note 2 of the Notes by the insertion of the words “including thermosensitive,” immediately after the word “photosensitive”.

31 Chapter 38 is amended—

(a) in note 1 of the Notes by the—

(i) insertion of the following new note immediately after note 1 (b):

1(c) Products of heading 24.04; and

(ii) renumbering of notes 1(c), (d) and (e) as notes 1(d), (e) and (f), respectively;

(b) by the deletion of note 4(a) of the Notes and the substitution therefor of the following:

4(a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;;

(c) by the deletion of note 7 of the Notes and the substitution therefor of the following:

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

(d) by the deletion of notes 1 and 3 of the subheading Notes and the substitution therefor of the following:

1. -subheadings 3808.52.00 and 3808.59.00 cover only goods of heading 38.08, containing one or more of the following substances :alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2- dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).;
3. -subheadings 3824.81.00 to 3824.89.00 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2- bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by weight, with the following molecular formula : $C_xH_{(2x-y+2)}Cl_y$, where $x=10 - 13$ and $y= 1 - 13$;

- (e) in the description of goods column opposite heading 38.16, by the insertion of the words “including dolomite ramming mix,” immediately after the word “compositions”;
- (f) by the deletion of heading 38.22 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
338.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.		
	- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits		
3822.11.00	-- For malaria	Kg	free
3822.12.00	-- For Zika and other diseases transmitted by mosquitoes of the genus Aedes	Kg	free
3822.13.00	-- For blood-grouping	Kg	free
3822.19.00	-- Other	Kg	free
3822.90.00	- Other	Kg	free;

(g) by the deletion of subheadings 3824.70.00 to 3824.79.00;

(h) by the insertion of the following new subheading immediately after subheading 3824.88.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
3824.89.00	-- Containing short-chain chlorinated paraffins	Kg	15%;

(i) by the insertion of the following new subheading immediately after subheading 3824.91.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
3824.92.00	-- Polyglycol esters of methylphosphonic acid	Kg	15%;

(j) by the insertion of the following new heading immediately after heading 38.26:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
38.27	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.		
	- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :		
3827.11.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	kg	15%
3827.12.00	-- Containing hydrobromofluorocarbons (HBFCs)	kg	15%
3827.13.00	-- Containing carbon tetrachloride	kg	15%
3827.14.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	15%
3827.20.00	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	kg	15%
	- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :		
3827.31.00	-- Containing substances of subheadings 2903.41 to 2903.48	kg	15%
3827.32.00	-- Other, containing substances of subheadings 2903.71 to 2903.75	kg	15%
3827.39.00	-- Other	kg	15%

Customs and Excise (Amendment)

[No. 45 of 2021 577

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>
			<i>Rate</i>
3827.40.00	- Containing methyl bromide (bromomethane) or bromochloromethane	kg	15%
	- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :		
3827.51.00	-- Containing trifluoromethane (HFC-23)	kg	15%
3827.59.00	-- Other	kg	15%
	- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :		
3827.61.00	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	kg	15%
3827.62.00	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg	15%
3827.63.00	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	kg	15%
3827.64.00	-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	kg	15%
3827.65.00	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	kg	15%
3827.68.00	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	kg	15%
3827.69.00	-- Other	kg	15%
3827.90.00	- Other	kg	15%.

32. Section VII is amended in note 2 of the Notes, by the deletion of the word “incidental” and the substitution therefor of the word “subsidiary”.

33. Chapter 39 is amended-

(a) in note 2 (x) of the Notes, by the deletion of the words “lamps and lighting fittings” and the substitution therefor of the words “luminaires and lighting fittings”;

(b) by the deletion of subheading 3907.20.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Other polyethers :		
	-- Bis(polyoxyethylene) methylphosphonate		
	--- Liquid or paste (including emulsions, dispersions and solutions):		
3907.21.11	---- Pigmented	Kg	free
3907.21.19	---- Other	Kg	free
3907.21.20	--- Other primary forms, not pigmented	Kg	free
3907.21.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	Kg	free
3907.21.90	--- Other	Kg	free
	-- Other:	Kg	free
	--- Liquid or paste (including emulsions, dispersions and solutions):	Kg	free
3907.29.11	---- Pigmented	Kg	free
3907.29.12	--- Other		
3907.29.20	--- Other primary forms, not pigmented	Kg	free
3907.29.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	Kg	free
3907.29.90	--- Other	Kg	free; and

(c) by the insertion of the following new subheadings immediately after subheading 3911.10.90:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Poly(1,3-phenylene methylphosphonate)		
	--- Liquid or paste (including emulsions, dispersion and solutions):		
3911.20.11	---- Pigmented	kg	free
3911.20.19	---- Other	kg	free
3911.20.20	--- Other primary forms, not pigmented:	kg	free
3911.20.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
3911.20.90	--- Other primary forms, pigmented	kg	free.

34. Chapter 40 is amended in the—

- (a) Customs duty rate column opposite subheading 4011.20.10, by the deletion of the word “free” and the substitution therefor of the figure “15%”;
- (b) Customs duty rate column opposite subheading 4011.20.90, by the deletion of the figures “25% or k3 per kg” and the substitution therefor of the figure “15%”;
- (c) Customs duty rate column opposite subheadings 4011.70.00 and 4011.80.00, by the deletion of the figure “25%” and the substitution therefor of the figure “15%”;
- (d) Customs duty rate column opposite subheadings 4012.11.00 and 4012.12.00, by the deletion of the figures “40% or k5 per kg” and the substitution therefor of the figure “15%”;
- (e) Customs duty rate column opposite subheading 4012.13.00, by the deletion of the figure “25%” and the substitution therefor of the figure “15%”;
- (f) Customs duty rate column opposite subheadings 4012.19.00 and 4012.20.00, by the deletion of the figures “40% or k5 per kg” and the substitution therefor of the figure “15%”;
- (g) Customs duty rate column opposite subheading 4012.90.00 by the deletion of the figure “25%” and the substitution therefor of the figure “15%”; and
- (h) by the deletion of subheading 4015.11.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4015.12	-- Of a kind used for medical, surgical, dental or veterinary purposes	Kg	free

35. Chapter 42 is amended in note 2 (k) of the Notes by the deletion of the words “lamps and lighting fittings” and the substitution therefor of the words “luminaires and lighting fittings”.

36. Chapter 44 is amended—

(a) in note 1 (o) of the Notes, by the deletion of the words “lamps and lighting fittings” and the substitution therefor of the words “luminaires and lighting fittings”;

(b) in the Subheading Note, by the insertion of the following new notes immediately after note 1:

2. -For the purposes of subheading 4401.32, the expression “wood briquettes” means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.

3. -For the purposes of subheading 4407.13, “S-P-F” refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

4. -For the purposes of subheading 4407.14, “Hem-fir” refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.;

(c) by the insertion of the following new subheading immediately after subheading 4401.31.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4401.32.00	— Wood briquettes	tonne	40%;

(d) by the deletion of subheading 4401.40.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-Sawdust and wood waste and scrap, not agglomerated :		
4401.41.00	-- Sawdust	tonne	40%;
4401.49.00	-- Other	tonne	40%;

(e) by the insertion of the following new subheading immediately after subheading 4402.10.00:

*Customs and Excise (Amendment)***[No. 45 of 2021 581]**

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4402.20.00	- Of shell or nut	Kg	40%;

(f) in the description of goods column opposite subheadings 4403.21.00, 4403.23.00 and 4403.25.00, by the deletion of the word “any” and the substitution therefor of the words “the smallest”;

(g) by the insertion of the following new subheading immediately after subheading 4403.41.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4403.42.00	-- Teak	m ³	40%;

(h) in the description of goods column opposite subheadings 4403.93.00 and 4403.95.00, by the deletion of the word “any” and the substitution therefor of the words “the smallest”;

(i) by the insertion of the following new subheadings immediately after subheading 4407.12.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4407.13.00	-- Of S-P-F (spruce (<i>Picea</i> spp.), pine(<i>Pinus</i> spp.) and fir (<i>Abies</i> spp.))	m ³	40%;
4407.14.00	-- Of Hem-fir (Western hemlock(<i>Tsuga heterophylla</i>) and fir (<i>Abies</i> spp.)).	m ³	40%;

(j) by the insertion of the following new subheading immediately after subheading 4407.22.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4407.23.00	-- Teak	m ³	40%;

(k) by the insertion of the following new subheadings immediately after subheading 4412.39.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4412.41.00	-Laminated veneered lumber (LVL): -- With at least one outer ply of tropical wood	Kg	40%
4412.42.00	-- Other, with at least one outer ply of non-coniferous wood	Kg	40%
4412.49.00	-- Other, with both outer plies of coniferous wood	Kg	40%
4412.51.00	-Blockboard, laminboard and battenboard: -- With at least one outer ply of tropical wood	Kg	40%
4412.52.00	-- Other, with at least one outer ply of non-coniferous wood	Kg	40%
4412.59.00	-- Other, with both outer plies of coniferous wood	Kg	40%;

(l) by the deletion of subheadings 4412.94.00 to 4412.99.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4412.91.00	-- With at least one outer ply of tropical wood	Kg	40%
4412.92.00	-- Other, with at least one outer ply of non-coniferous wood	Kg	40%
4412.99.00	-- Other, with both outer plies of coniferous wood	Kg	40%;

(m) by the deletion of heading 44.14 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
44.14	Wooden frames for paintings, photographs, mirrors or similar objects.		
4414.10.00	- Of tropical wood	Kg	40%
4414.90.00	- Other	Kg	40%;

(n) by the deletion of subheadings 4418.10.00 and 4418.20.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
44.18	- Windows, French-windows and their frames :		
4418.11.00	-- Of tropical wood	Kg	40%
4418.19.00	-- Other	Kg	40%
	- Doors and their frames and thresholds :		
4418.21.00	-- Of tropical wood	Kg	40%;
4418.29.00	-- Other	Kg	40%;

(o) by the insertion of the following new subheadings immediately after subheading 4418.29.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4418.30.00	- Posts and beams other than products of subheadings 4418.81 to 4418.89	Kg	40%

(p) by the deletion of subheading 4418.60.00;

(q) by the insertion of the following new subheadings immediately after subheading 4418.79.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-Engineered structural timber products:		
4418.81.00	-- Glue-laminated timber (glulam)	m ³	40%
4418.82.00	-- Cross-laminated timber (CLT or X-lam)	m ³	40%
4418.83.00	-- I beams	m ³	40%
4418.89.00	-- Other	m ³	40%;

(r) by the insertion of the following new subheadings immediately after subheading 4418.91.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4418.92.00	— Cellular wood panels	m ³	40%

(s) by the insertion of the following new subheadings immediately after subheading 4419.19.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4419.20.00	- Of tropical wood	Kg	40%

(t) by the deletion of the subheading 4420.10.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Statuettes and other ornaments :		
4420.11.00	-- Of tropical wood	Kg	40%
4420.19.00	-- Other	Kg	40%

(u) by the insertion of the following new subheadings immediately after subheading 4421.10.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
4421.20.00	- Coffins	Kg	40%

37. Chapter 46 is amended in note 2(e) of the Notes, by the deletion of the words “lamps and lighting fittings” and the substitution therefor of the words “luminaires and lighting fittings”.

38. Chapter 48 is amended—

(a) in note 2(q) of the Notes, by the deletion of the words “for babies”;

(b) by the deletion of note 5 of the Notes and the substitution therefor of the following:

5. -For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non-perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

(A) For paper or paperboard weighing not more than 150 g/m²:

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

1. weighing not more than 80 g/m²; or
2. coloured throughout the mass; or

(b) containing more than 8% ash; and

1. weighing not more than 80 g/m²; or
2. coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more; or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa·m²/g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5kPa·m²/g.

(B) For paper or paperboard weighing more than 150g/m²:

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and

1. a caliper of 225 micrometres (microns) or less, or

2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or

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

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.; and

(c) in note 12 of the Notes, by the deletion of the word “incidental” and the substitution therefor of the word “subsidiary”.

39. Chapter 49 is amended by the deletion of heading 49.05 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		
	- In book form:		
4905.20.10	--- incorporating advertising matter	Kg	25%
4905.20.90	--- Other	Kg	free
	- Other:		
4905.90.10	--- incorporating advertising matter	Kg	25%
4905.90.90	--- Other	Kg	free.

40. Section XI is amended in the Notes by the —

(a) insertion in note 1 (b) of the words “filtering or” immediately after the word “except”;

(b) deletion in note 1 (s) of the words “lamps and lighting fittings” and the substitution therefor of the words “luminaires and lighting fittings”;

(c) deletion in note 1 (u) of the words “for babies”; and

(d) insertion of the following note immediately after note 14:

15.- Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

41. Chapter 55 is amended—

(a) by the deletion of subheading 5501.10.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Of nylon or other polyamides:		
5501.11.00	-- Of aramids	Kg	5%
5501.19.00	-- Other	Kg	5%;

(b) in the Customs duty rate column opposite subheadings 5509.11.00, 5509.12.00 and 5509.22.00, by the deletion of the figure “5%” and the substitution therefor of the figure “25%”; and

(c) in the Customs duty rate column opposite subheadings 5509.31.00, 5509.32.00 and 5511.10.00, by the deletion of the figure “15%” and the substitution therefor of the figure “25%”.

42. Chapter 56 is amended by the deletion of note 1 (f) of the Notes and the substitution therefor of the following:

(f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.

43. Chapter 57 is amended—

(a) in the description of goods column opposite heading 57.03, by the insertion of the words “(including turf),” immediately after the word “coverings”; and

(b) by the deletion of subheadings 5703.20.00 and 5703.30.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Of nylon or other polyamides:		
5703.21.00	-- Turf	m ²	25%
5703.29.00	-- Other	m ²	25%
	- Of other man-made textile materials:		
5703.31.00	--Turf	m ²	25%
5703.39.00	-- Other	m ²	25%.

44. Chapter 58 is amended by the deletion of the subheadings 5802.11.00 and 5802.19.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
5802.10.00	- Terry towelling and similar woventerry fabrics, of cotton	Kg	25%

45. Chapter 59 is amended by the—

(a) deletion of notes 3, 4, 5, 6 and 7 of the Notes and the substitution therefor of the following:

3. -For the purposes of heading 59.03, “textile fabrics laminated with plastics” means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

4. -For the purposes of heading 59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

5. -For the purposes of heading 59.06, the expression “rubberised textile fabrics” means:

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

(i) weighing not more than 1,500 g/m²; or

(ii) weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

6. -Heading 59.07 does not apply to:

-
- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
 - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
 - (e) Wood veneered on a backing of textile fabrics (heading 44.08);
 - (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
 - (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
 - (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).
7. - Heading 59.10 does not apply to:
- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
8. - Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - (i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

- (ii) bolting cloth;
- (iii) filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
- (iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
- (v) textile fabrics reinforced with metal, of a kind used for technical purposes;
- (vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).;

(b) in the description of goods column opposite heading 59.11, by the deletion of the words “Note 7” and the substitution therefor of the words “Note 8”; and

(c) in the description of goods column opposite subheading 5911.40.00 by the deletion of the word “Straining” and the substitution therefor of the words “Filtering or straining”.

46. Chapter 61 is amended by the –

(a) deletion of note 4 of the Notes and the substitution therefor of the following:

4. - Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar; and

(b) in the description of goods column opposite subheading 6116.10.00, by the deletion of the words “or covered” and the substitution therefor of the words “covered or laminated”.

47. Chapter 62 is amended—

(a) in the Notes by the—

(i) insertion of the following new note immediately after note 3:

4. - Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.; and

(ii) renumbering of notes 4, 5, 6, 7, 8 and 9 as notes 5, 6, 7, 8, 9 and 10, respectively;

(b) by the deletion of heading 62.01 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
62.01	Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.		
6201.20.00	-Of wool or fine animal hair	No.	25%
6201.30.00	-Of cotton	No.	25%
6201.40.00	-Of man-made fibres	No.	25%
6201.90.00	-Of other textile materials	No.	25%;

(c) by the deletion of heading 62.02 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
62.02	Women’s or girls’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.		
6202.20.00	-Of wool or fine animal hair	No.	25%
6202.30.00	-Of cotton	No.	25%
6202.40.00	-Of man-made fibres	No.	25%
6202.90.00	-Of other textile materials	No.	25%;

(d) in the description of goods column opposite subheading 6210.20.00, by the deletion of the words “subheadings 6201.11.00 to 6201.19.00” and the substitution therefor of the following words “heading 62.01”; and

(e) in the description of goods column opposite subheading 6210.30.00, by the deletion of the words “Subheadings 6202.11.00 to 6202.19.00” and the substitution therefor of the following words “heading 62.02”.

48 Chapter 63 is amended—

(a) in the description of goods column opposite heading 63.06, by the insertion of the words “(including temporary canopies and similar articles)” immediately after the word “tents”; and

(b) in the description of goods column opposite subheading 6306.20.00 by the insertion of the words “(including temporary canopies and similar articles):” immediately after the word “Tents”.

49. Chapter 67 is amended in note 1(a) of the Notes by the deletion of the word “Straining” and the substitution therefor of the words “Filtering or straining”.

50. Chapter 68 is amended—

(a) in note 1(k) of the Notes by the deletion of the words “lamps and lighting fittings” and the substitution therefor of the words “luminaires and lighting fittings”;

(b) in the description of goods column opposite subheading 6802.10.00, by the deletion of the words “surface area” and the substitution therefor of the word “face”;

(c) by the deletion of subheadings 6812.92.00 and 6812.93.00;

(d) by the deletion of subheading 6815.10.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:		
6815.11.00	-- Carbon fibres	Kg	15%
6815.12.00	-- Fabrics of carbon fibres	Kg	15%
6815.13.00	-- Other articles of carbon fibres	Kg	15%
6815.19.00	-- Other	Kg	15%; and

(e) in the description of goods column opposite subheading 6815.91.00 by the deletion of the words “dolomite or chromite” and the substitution therefor of the words “magnesia in the form of periclase, dolomite including in the form of dolime, or chromite”.

51. Chapter 69 is amended—

(a) by the deletion of note 1 of the Notes and the substitution therefor of the following:

1.-This Chapter applies only to ceramic products which have been fired after shaping:

(a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;

(b) Articles heated to temperatures less than 800°C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and

(c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.;

(b) in note 2 (ij) of the Notes, by the deletion of the words “lamps and lighting fittings” and the substitution therefor of the words “luminaires and lighting fittings”;

(c) in the description of goods column opposite heading 69.03, by the deletion of the words “and rods” and the substitution therefor of the words “rods and slide gates”;

(d) in the description of goods column opposite subheading 6903.10.00, by the deletion of the words “graphite or other carbon or of the mixture of these products” and the substitution therefor of the words “free carbon”; and

(e) in the Customs duty rate column opposite subheadings 6907.21.00, 6907.22.00, 6907.23.00, 6907.30.00 and 6907.40.00 by the deletion of the figure “15%” and the substitution therefor of the figure “25%”.

52. Chapter 70 is amended—

(a) in note 1 of the Notes by the deletion of notes 1 (d), (e), (f) and (g) and the substitution therefor of the following:

(d) front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;

(e) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;

(f) optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(g) luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

- (h) toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (ij) buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.;
- (b) in the description of goods column opposite heading 70.01, by the insertion of the words "excluding glass from cathode ray tubes or other activated glass of heading 85.49;" immediately after the words "scrap of glass";
- (c) in the description column opposite heading 70.11, by the insertion of the words "and light sources" immediately after the words "electric lamps"; and
- (d) by the deletion of heading 70.19 and the substitution therefor of the following:

HS Code	Description of Goods	Statistical Unit	Customs Duty Rate
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).		
	- Slivers, rovings, yarn and chopped strands and mats thereof :		
7019.11.00	-- Chopped strands, of a length of not more than 50 mm	Kg	5%
7019.12.00	--Rovings	Kg	5%
7019.13.00	-- Other yarn, slivers	Kg	5%
7019.14.00	--Mechanically bonded mats	Kg	15%
7019.15.00	-- Chemically bonded mats	Kg	15%
7019.19.00	-- Other	Kg	15%
	-Mechanically bonded fabrics :		
7019.61.00	-- Closed woven fabrics of rovings	Kg	15%
7019.62.00	-- Other closed fabrics of rovings	Kg	15%
7019.63.00	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	Kg	15%
7019.64.00	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	Kg	15%
7019.65.00	-- Open woven fabrics of a width not exceeding 30 cm	Kg	15%
7019.66.00	-- Open woven fabrics of a width exceeding 30 cm	Kg	15%
7019.69.00	-- Other		
	-Chemically bonded fabrics :		
7019.71.00	-- Veils (thin sheets)	Kg	15%
7019.72.00	-- Other closed fabrics	Kg	15%
7019.73.00	-- Other open fabrics	Kg	15%
7019.80.00	- Glass wool and articles of glass wool	Kg	15%
7019.90.00	- Other	Kg	15%.

53. Chapter 71 is amended by the—

(a) deletion of subheadings 7104.20.00 and 7104.90.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Other, unworked or simply sawn or roughly shaped :		
7104.21.00	-- Diamonds	Kg	25%
7104.29.00	-- Other	Kg	25%
	- Other :		
7104.91.00	-- Diamonds	Kg	25%
7104.99.00	-- Other	Kg	25%; and

(b) in the description of goods column opposite heading 71.12 by the insertion of the words “other than goods of heading 85.49.” immediately after the words “recovery of precious metal”.

54. Section XV is amended in the Notes-

(a) by the deletion in note 1(k) of the words “lamps and lighting fittings” and the substitution therefor of the words “luminaires and lighting fittings”;

(b) by the deletion of note 2(a) and the substitution therefor of the following:

(a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);

(c) by the insertion in note 7 of the word “ General” immediately after the words “under the”;

(d) by the deletion of note 8(a) and the substitution therefor of the following:

(a) Waste and scrap

- (i) all metal waste and scrap;
- (ii) metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.; and

(e) by the insertion of the following new note immediately after note 8:

9. For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two

opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies *mutatis mutandis* to the products of Chapter 81

(b) **Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) **Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings for plates, sheets, strip, and foil apply, inter alia, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

55. Chapter 74 is amended—

(a) in the Notes, by the deletion of notes 1(d), (e), (f), (g) and (h);

(b) by the deletion of Subheading 7419.10.00; and

(c) by the deletion of heading 74.19 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
74.19	Other articles of copper.		
7419.20.00	- Cast, moulded, stamped or forged, but not further worked	Kg	25%
7419.80.00	- Other	Kg	25%.

56. Chapter 75 is amended—

- (a) in the Notes, by the deletion of note 1; and
- (b) in note 2 of the Subheading Notes, by the deletion of the words “Chapter Note 1(c)” and the substitution therefor of the words “Note 9(c) to Section XV”.

57. Chapter 76 is amended—

- (a) in the Notes, by the deletion of note 1; and
- (b) in Note 2 of the subheading Notes, by the deletion of the words “Chapter Note 1 (c)” and the substitution therefor of the words “Note 9 (c) to Section XV”.

58. Chapter 78 is amended in the Notes, by the deletion of note 1.

59. Chapter 79 is amended in the Notes, by the deletion of note 1.

60. Chapter 80 is amended in the Notes, by the deletion of note 1.

61. Chapter 81 is amended—

- (a) in the subheading Note, by the deletion of note 1;
- (b) by the deletion of subheading 8103.90.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-Other:		
8103.91.00	-- Crucibles	Kg	5%
8103.99.00	-- Other	Kg	5%;

(c) by the deletion of heading 81.06 and the substitution therefor of the following

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
81.06	Bismuth and articles thereof, including waste and scrap.		
	- Containing more than 99.99 % of bismuth, by weight:		
8106.10.10	---Waste and scrap of Bismuth	Kg	5%
8106.10.90	--- Other	Kg	5%
	- Other:		
8106.90.10	---Waste and scrap of Bismuth	Kg	5%
8106.90.90	--- Other	Kg	5%;

(d) by the deletion of heading 81.07;

(e) by the deletion of heading 81.09 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
81.09	Zirconium and articles thereof, including waste and scrap.		
	- Unwrought zirconium; powders :		
8109.21.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	Kg	5%
8109.29.00	-- Other	Kg	5%
	-Waste and scrap :		
8109.31.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	Kg	5%
8109.39.00	-- Other	Kg	5%
	-Other:		
8109.91.00	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	Kg	5%;
8109.99.00	-- Other	Kg	5%;

(f) in the description column opposite heading 81.12, by the deletion of the words “Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.” and the substitution therefor of the words “Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), articles of these metals, including waste and scrap.”;

(g) the insertion of the following new subheadings immediately after subheading 8112.29.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Hafnium :		
8112.31.00	--Unwrought; waste and scrap; powders	Kg	5%
8112.39.00	--Other	Kg	5%
	- Rhenium :	Kg	
8112.41.00	-- Unwrought; waste and scrap; powders	Kg	5%
8112.49.00	-- Other	Kg	5%; and

(h) by the insertion of the following new subheadings immediately after subheading 8112.59.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Cadmium :		
8112.61.00	-- Waste and scrap	Kg	5%
8112.69.00	-- Other	Kg	5%.

62. Section XVI is amended in the Notes by the—

(a) deletion of note 2(b) and the substitution therefor of the following:

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;; and

(b) the insertion of the following new note immediately after note 5:

6. - (A) Throughout the Nomenclature, the expression “electrical and electronic waste and scrap” means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that—

(i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and

(ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.

(B) Mixed consignments of “electrical and electronic waste and scrap” and other waste and scrap are to be classified in heading 85.49.

(C) This section does not cover municipal waste, as defined in Note 4 to Chapter 38.

63. Chapter 84 is amended—

(a) in the Notes, by the deletion of notes 2, 3, 4, 5, 6, 7, 8 and 9 and the substitution therefor of the following:

2. - Subject to the operation of Note 3 to Section XVI and subject to Note 11 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

-
- (A) Heading 84.19 does not, however, cover—
- (i) Germination plant, incubators or brooders (heading 84.36);
 - (ii) Grain dampening machines (heading 84.37);
 - (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);
 - (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
 - (v) Machinery, plant or laboratory equipment designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- (B) Heading 84.22 does not cover:
- (i) Sewing machines for closing bags or similar containers (heading 84.52); or
 - (ii) Office machinery of heading 84.72.
- (C) Heading 84.24 does not cover:
- (i) Ink-jet printing machines (heading 84.43); or
 - (ii) Water-jet cutting machines (heading 84.56).
3. -A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. -Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either—
- (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. -For the purposes of heading 84.62, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut-to-length line” for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

6. -(A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of:
- (i) storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) being freely programmed in accordance with the requirements of the user;
 - (iii) performing arithmetical computations specified by the user; and
 - (iv) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
- (i) it is of a kind solely or principally used in an automatic data processing system;
 - (ii) it is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.
- Separately presented units of an automatic data processing machine are to be classified in heading 84.71.
- However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C)(ii) and (C)(iii) above, are in all cases to be classified as units of heading 84.71.
- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6(C) above:
- (i) printers, copying machines, facsimile machines, whether or not combined;
 - (ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

- (iii) loudspeakers and microphones;
 - (iv) television cameras, digital cameras and video camera recorders; and
 - (v) monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
7. -Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05mm, whichever is less.
- Other steel balls are to be classified in heading 73.26.
8. -A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
- Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
9. -For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
10. -For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).
- Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.
11. -(A) Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes (LED).

- (B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for-
 - (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.;

(b) in the subheading Notes, by the deletion in note 2 of the words “Note 5 (C)” and the substitution therefor of the words “Note 6(C)”;

(c) in the description of goods column opposite heading 84.14, by the deletion of the word “filters” and the substitution therefor of the words “filters; gas-tight biological safety cabinets, whether or not fitted with filters.”;

(d) by the insertion of the following new subheading immediately after subheading 8414.60.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8414.70.00	- Gas-tight biological safety cabinets	--	15%;

(e) in the description of goods column opposite subheading 8418.10.00, by the insertion of the words “or drawers, or combinations thereof” immediately after the word “doors”;

(f) by the insertion of the following new subheading immediately after subheading 8419.11.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8419.12.00	-- Solar water heaters	Kg	free;

(g) by the deletion of subheadings 8419.31.00 and 8419.39.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Dryers :		
8419.33.00	-- Lyophilisation apparatus, freeze drying units and spray dryers	Kg	5%
8419.34.00	-- Other, for agricultural products	Kg	free
8419.35.00	-- Other, for wood, paper pulp, paper or paperboard	Kg	free
8419.39.00	-- Other	Kg	5%;

(h) by the insertion of the following new subheading immediately after subheading

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	8421.31.00:		
	- Dryers :		
8421.32.00	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines”.	Kg	15%;

(i) by the insertion of the following new subheading immediately after subheading 8428.60.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8428.70.00	- Industrial robots	Kg	15%;

(j) in the description of goods column opposite heading 84.38, by the insertion of the words “or microbial” immediately after the word “vegetable”;

(k) by the deletion of heading 84.62 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
84.62	Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw- benches); presses for working metal or metal carbides, not specified above. - Hot forming machines for forging, die forging (including presses) and hot hammers:		

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8462.11.00	-- Closed die forging machines	Kg	free
8462.19.00	-- Other	Kg	free
	-Bending, folding, straightening or flattening machines (including press brakes) for flat products:		
8462.22.00	-- Profile forming machines	Kg	free
8462.23.00	-- Numerically controlled press brakes	Kg	free
8462.24.00	-- Numerically controlled panel benders	Kg	free
8462.25.00	-- Numerically controlled roll forming machines	Kg	free
8462.26.00	-- Other numerically controlled bending, folding, straightening or flattening machines	Kg	free
8462.29.00	-- Other	Kg	free
	-Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines :		
8462.32.00	-- Slitting lines and cut-to-length lines	Kg	free
8462.33.00	-- Numerically controlled shearing machines	Kg	free
8462.39.00	-- Other	Kg	free
	-Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:		
8462.42.00	-- Numerically controlled	Kg	free
8462.49.00	-- Other	Kg	free
	-Machines for working tube, pipe, hollow section and bar (excluding presses) :		
8462.51.00	-- Numerically controlled	Kg	free
8462.59.00	-- Other	Kg	free
	-Cold metal working presses :		
8462.61.00	-- Hydraulic presses	Kg	free
8462.62.00	-- Mechanical presses	Kg	free
8462.63.00	-- Servo-presses	Kg	free
8462.69.00	-- Other	Kg	free
8462.90.00	- Other	Kg	free

(l) in the description of goods column opposite subheading 8479.20.00, by the insertion of the words “or microbial” immediately after the word “vegetable”;

(m) by the insertion of the following new subheading immediately after subheading 8479.82.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8479.83.00	— Cold isostatic presses	Kg	free

(n) in the description of goods column opposite subheadings 8482.40.00 and 8482.50.00, by the insertion of the words “including cage and needle roller assemblies” immediately after the word “bearings”;

(o) by the insertion of the following new heading immediately after heading 84.84:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
84.85	-Machines for additive manufacturing.		
8485.10.00	- By metal deposit	Kg	Free
8485.20.00	- By plastics or rubber deposit	Kg	Free
8485.30.00	- By plaster, cement, ceramics or glass deposit	Kg	Free
8485.80.00	- Other	Kg	Free
8485.90.00	- Parts	Kg	5%;

(p) in the description of goods column opposite heading 84.86, by the deletion of the words “Note 9(C)” and the substitution therefor of the words “Note 11(C)”;

(q) in the description of goods column opposite subheading 8486.40.00, by the deletion of the words “Note 9(C)” and the substitution therefor of the words “Note 11(C)”.

64. Chapter 85 is amended—

(a) in the Notes, by the deletion of notes 5, 6, 7, 8, 9 and 10 and the substitution therefor of the following:

5. -For the purposes of heading 85.17, the term “smartphones” means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6. -For the purposes of heading 85.23 :

(a) “Solid-state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for

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

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

7. -For the purposes of heading 85.24, “flat panel display modules” refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, heading 85.24 shall take precedence over any other heading in the Nomenclature.

8. -For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression “printed circuits” does not cover circuits combined with elements, other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin or thick-film circuits comprising passive and active elements

obtained during the same technological process are to be classified in heading 85.42.

9. -For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
10. -Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
11. -For the purposes of heading 85.39, the expression “light-emitting diode (LED) light sources” covers:
 - (a) “Light-emitting diode (LED) modules” which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.
 - (b) “Light-emitting diode (LED) lamps” which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.
12. -For the purposes of headings 85.41 and 85.42:
 - (a) (i) “Semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

“Semiconductor-based transducers” are, for the purposes of this definition, semiconductor based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based

oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function. The following expressions mean:

- (1) “Semiconductor-based” means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.
- (2) “Physical or chemical phenomena” relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (3) “Semiconductor-based sensor” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.
- (4) “Semiconductor-based actuator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.
- (5) “Semiconductor-based resonator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

- (6) “Semiconductor-based oscillator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
- (ii) “Light-emitting diodes (LED)” are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infrared or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;
- (b) “Electronic integrated circuits” are:
- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
 - (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

1. “Components” may be discrete, manufactured independently then assembled onto therest of the MCO, or integrated into other components.
2. “Silicon based” means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3.
 - (a) “Silicon-based sensors” consist of microelectronic or mechanical structures that arecreated in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. “Physical or chemical phenomena” relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
 - (b) “Silicon based actuators” consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.
 - (c) “Silicon based resonators” are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
 - (d) “Silicon based oscillators” are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.;

- (b) in the Subheading Note, by the deletion of note 1 and the substitution thereof of the following notes:

Subheading Notes.

1. -subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:
 - writing speed exceeding 0.5 mm per microsecond;
 - time resolution 50 nanoseconds or less;
 - frame rate exceeding 225,000 frames per second.
 2. -In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.
 3. - Subheading 8525.83 covers night vision television cameras, digital cameras and video camerarecorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).
 - 4.- Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
 5. - For the purposes of subheadings 8549.11 to 8549.19, “spent primary cells, spent primary batteries and spent electric accumulators” are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.;
- (c) in the description of goods column opposite subheading 8501.30.00, by the insertion of the words “other than photovoltaic generators” immediately after the word “generators”;
- (d) in the description of goods column opposite subheading 8501.60.00, by the insertion of the words “other than photovoltaic generators” immediately after the word “(alternators)”;
- (e) by the insertion of the following new subheadings immediately after subheading 8501.64.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Photovoltaic DC generators :		
8501.71.00	-- Of an output not exceeding 50W	No.	10%
8501.72.00	-- Of an output exceeding 50W	No.	10%
8501.80.00	- Photovoltaic AC generators	No.	10%;

- (f) by the deletion of subheading 8507.40.00;

(g) by the deletion of subheading 8514.10.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Resistance heated furnaces and ovens :		
8514.11.00	-- Hot isostatic presses	Kg	10%
8514.19.00	-- Other	Kg	10%;

(h) by the deletion of subheading 8514.30.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Other furnaces and ovens :		
8514.31.00	-- Electron beam furnaces	Kg	10%
8514.32.00	-- Plasma and vacuum arc furnaces	Kg	10%
8514.39.00	-- Other	Kg	10%;

(i) in the description of goods column of heading 85.17, by the deletion of the words “including telephones” and the substitution therefor of the words “including smartphones and other telephones”;

(j) in the description of goods column of subheading 8517.10.00, by the deletion of the words “including telephones” and the substitution therefor of the words “including smartphones and other telephones”;

(k) by the deletion of subheading 8517.12.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8517.13.00	-- Smartphones	Kg	free
8517.14.00	-- Other telephones for cellular networks or for other wireless networks	Kg	free;

(l) by the insertion of the following new subheadings immediately after subheading 8517.70.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8517.71.00	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Kg	15%
8517.79.00	-- Other	Kg	15%;

(m) by the deletion of subheading 8519.50.00;

(n) by the insertion of the following new heading immediately after heading 85.23:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
85.24	Flat panel display modules, whether or not incorporating touch - sensitive screens		
	- Without drivers or control circuits :		
8524.11.00	-- Of liquid crystals	Kg	15%
8524.12.00	-- Of organic light-emitting diodes (OLED)	Kg	15%
8524.19.00	-- Other	Kg	15%
	- Other :		
8524.91.00	-- Of liquid crystals	Kg	15%

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8524.92.00	-- Of organic light-emitting diodes (OLED)	Kg	15%
8524.99.00	-- Other	Kg	15%;
	(o) by the deletion of subheading 8525.80.00 and the substitution thereof of the following:		
	- Television cameras, digital cameras and video camera recorders:		
	-- High-speed goods as specified in Subheading Note 1 to this Chapter		
8525.81.10	---television cameras	No.	25%
8525.81.90	---other	No.	25%
	--Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter		
8525.82.10	--television cameras	No.	25%
8525.82.90	---other	No.	25%
	--- Other, night vision goods as specified in Subheading Note 3 to this Chapter		
8525.83.10	---television cameras	No.	25%
8525.83.90	---other	No.	25%
	-- Other		
8525.89.10	---television cameras	No.	25%
8525.89.90	---other	No.	25%;
	(p) in the description of goods column opposite heading 85.29, by the deletion of the figures "85.25" and the substitution thereof of the figures "85.24";		
	(q) in the description of goods column opposite heading 85.39, by the deletion of the words "lamps." and the substitution thereof of the words "light sources.";		
	(r) by the deletion of subheading 8539.50.00 and the substitution thereof of the following:		
	- Light-emitting diode (LED) light sources :		
8539.51.00	-- Light-emitting diode (LED) modules	No.	15%
8539.52.00	-- Light-emitting diode (LED) lamps	No.	15%;
	(s) in the description column opposite heading 85.41, by the deletion of the words "Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals" and the substitution thereof of the words "Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.";		

(t) by the deletion of subheadings 8541.40.00 and 8541.50.00 and the substitution therefor of the following

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) :		
8541.41.00	-- Light-emitting diodes (LED)	Kg	10%
8541.42.00	-- Photovoltaic cells not assembled in modules or made up into panels	Kg	10%
8541.43.00	-- Photovoltaic cells assembled in modules or made up into panels	Kg	10%
8541.49.00	-- Other	Kg	10%
	- Other semiconductor devices :		
8541.51.00	-- Semiconductor-based transducers	Kg	10%
8541.59.00	-- Other	Kg	15%;

(u) by the insertion of the following new subheading immediately after subheading 8543.30.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8543.40.00	- Electronic cigarettes and similar personal electric vaporising devices	Kg	10%;

(v) by the deletion of heading 85.48 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8548.00.00	- Electrical parts of machinery apparatus, not specified or included elsewhere in this Chapter	Kg	15%;

(w) by the insertion of the following new heading immediately after heading 85.48:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
85.49	Electrical and electronic waste and scrap.		
	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :		
8549.11.00	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	Kg	15%
8549.12.00	-- Other, containing lead, cadmium or mercury	Kg	15%

8549.13.00	-- Sorted by chemical type and not containing lead, cadmium or mercury	Kg	15%
8549.14.00	-- Unsorted and not containing lead, cadmium or mercury	Kg	15%
8549.19.00	-- Other	kg	15%
	- Of a kind used principally for the recovery of precious metal :		
8549.21.00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	15%
8549.29.00	-- Other	kg	15%
	- Other electrical and electronic assemblies and printed circuit boards :		
8549.31.00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	15%
8549.39.00	-- Other	kg	15%
	- Other :		
8549.91.00	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	15%
8549.99.00	-- Other	kg	15%

65. Section XVII is amended in note 2(k) of the Notes by the deletion of the words “Lamps or lighting fittings” and the substitution therefor of the words “Luminaires and lighting fittings”.

66. Chapter 87 is amended by-

(a) the insertion of the following new Subheading Note immediately after the Notes:

Subheading Note

1. -Subheading 8708.22 covers:

- (a) front windscreens (windshields), rear windows and other windows, framed; and
- (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating

devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.;

- (b) the deletion of subheading 8701.20.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8701.21.00	- Road tractors for semi-trailers: -- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	No.	free
8701.22.00	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	No.	free
8701.23.00	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	No.	free
8701.24.00	-- With only electric motor for propulsion	No.	free
8701.29.00	accumulators; spent lead-acid accumulators; spent lead-acid -- Other	No.	free;

- (c) in the description of goods column opposite subheadings 8702.30.00, 8703.20.00, 8703.40.00 and 8703.60.00, by the deletion of the word “reciprocating”;

- (d) in the description of goods column opposite subheadings 8704.20.00 and 8704.30.00, by the insertion of the word “only” immediately after the word “with”;

- (e) the insertion of the following new subheadings immediately after subheading 8704.32.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8704.41.00	- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion: -- g.v.w. not exceeding 5 tonnes	No.	30%
8704.42.00	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	No.	15%
8704.43.00	--g.v.w. exceeding 20 tonnes -Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	No.	15%

8704.51.00	-- g.v.w. not exceeding 5 tonnes	No.	30%
8704.52.00	--g.v.w. exceeding 5 tonnes	No.	15%
	- Other with only electric motor for propulsion		
8704.60.10	--- g.v.w. not exceeding 5 tonnes	No.	30%
8704.60.90	--- Other	No.	15%;

(f) the insertion of the following new subheading immediately after subheading 8708.21.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
8708.22.00	-- Front windcreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	No.	15%; and

(g) in the description of goods column opposite subheadings 8711.10.00, 8711.20.00, 8711.30.00, 8711.40.00 and 8711.50.00, by the deletion of the word "reciprocating".

67. Chapter 88 is amended -

(a) by the insertion of the following Note immediately after the title of the Chapter:

Note

1. -For the purposes of this Chapter, the expression "unmanned aircraft" means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).;

(b) in the Subheading Note, by the insertion of the following new note immediately after note 1:

2. - For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.;

(c) in the description column opposite heading 88.02, by the deletion of the words "Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles." and the substitution therefor of the words "Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites and suborbital and spacecraft launch vehicles.);";

(d) by the deletion of heading 88.03; and

(e) by the insertion of the following headings immediately after heading 88.05:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
88.06	Unmanned aircraft.		
8806.10.00	- Designed for the carriage of passengers	Kg	free
	-Other, for remote-controlled flight only:		
8806.21.00	-- With maximum take-off weight not more than 250 g	Kg	free
8806.22.00	-- With maximum take-off weight more than 250 g but not more than 7 kg	Kg	free
8806.23.00	-- With maximum take-off weight more than 7kg but not more than 25 kg	Kg	free
8806.24.00	-- With maximum take-off weight more than 25kg but not more than 150 kg	Kg	free
8806.29.00	-- Other	Kg	free
	-Other :	Kg	
8806.91.00	-- With maximum take-off weight not more than 250g	Kg	free
8806.92.00	-- With maximum take-off weight more than 250g but not more than 7 kg	Kg	free
8806.93.00	-- With maximum take-off weight more than 7 kg but not more than 25 kg	Kg	free
8806.94.00	-- With maximum take-off weight more than 25 kg but not more than 150 kg	Kg	free
8806.99.00	-- Other	Kg	free
88.07	Parts of goods of heading 88.01, 88.02 or 88.06.	Kg	
8807.10.00	- Propellers and rotors and parts thereof	Kg	5%
8807.20.00	- Under-carriages and parts thereof	Kg	free
8807.30.00	- Other parts of airplanes, helicopters or unmanned aircraft	Kg	free
8807.90.00	- Other	Kg	5%.

68. Chapter 89 is amended by the deletion of heading 89.03 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
	- Inflatable (including rigid hull inflatable) boats:		
8903.11.00	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	No.	free
8903.12.00	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	No.	free

8903.19.00	-- Other - Sailboats, other than inflatable, with or without auxiliary motor:	No.	free
8903.21.00	-- Of a length not exceeding 7.5 m	No.	free
8903.22.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	No.	free
8903.23.00	-- Of a length exceeding 24 m - Motorboats, other than inflatable, not including outboard motorboats:	No.	free
8903.31.00	-- Of a length not exceeding 7.5 m	No.	free
8903.32.00	-- Of a length exceeding 7.5 m but not exceeding 24 m	No.	free
8903.33.00	-- Of a length exceeding 24 m -Other:	No.	free
8903.93.00	-- Of a length not exceeding 7.5 m	No.	free
8903.99.00	-- Other	No.	free.

69. Chapter 90 is amended by—

- (a) the deletion of note 1(f) of the Notes and the substitution therefor of the following:
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;;
- (b) by the deletion of subheadings 9006.51.00 and 9006.52.00;
- (c) in the description of goods column opposite subheading 9006.53.00 by the deletion of the word “Other,”;
- (d) in the description of goods column opposite heading 90.13 by the deletion of the words “Liquid crystal devices not constituting articles provided for more specially in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.” and the substitution therefor of the words “Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.”
- (e) in the description of goods column opposite heading 90.22, by the deletion of the words “or gamma” and the substitution therefor of the words “gamma or other ionising”;
- (f) in the description column opposite subheading 9022.20.00, by the deletion of the words “or gamma” and the substitution therefor of the words “gamma or other ionising”;
- (g) by the deletion of subheading 9027.80.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
9027.81.00	- Other instruments and apparatus : -- Mass spectrometers	No.	15%

- 9027.89.00 -- Other No. 15%;
- (h) in the description of goods column opposite subheading 9030.30.00, by the insertion of the words “(other than those for measuring or checking semiconductor wafers or devices)” immediately after the word “power”;
- (i) in the description of goods column opposite subheading 9030.82.00, by the insertion of the words “(including integrated circuits)” immediately after the word “devices”; and
- (j) in the description of goods column opposite subheading 9031.41.00, by the deletion of the words “for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices)” and the substitution thereof of the words “For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)”.
70. Chapter 91 is amended by the deletion of subheading 9114.10.00.
71. Chapter 94 is amended—
- (a) in the title, by the deletion of the words “lamps and lighting fittings” and the substitution thereof of the words “luminaires and lighting fittings”;
- (b) in note 1(f) of the Notes, by the deletion of the words “lamps and lighting fittings” and the substitution thereof of the words “luminaires and lighting fittings”;
- (c) by the deletion of note 1(l) of the Notes and the substitution thereof of the following:
- (l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05);;
- (d) by the deletion of note 4 of the Notes and the substitution thereof of the following:
4. -For the purposes of heading 94.06, the expression “prefabricated buildings” means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.
- Prefabricated buildings include “modular building units” of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.;
- (e) by the deletion of subheading 9401.30.00 and the substitution thereof of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-Swivel seats with variable height adjustment:		
9401.31.00	— Of wood	Kg	25%
9401.39.00	— Other	Kg	25%;

(f) by the deletion of subheading 9401.40.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	-Seats other than garden seats convertible into beds:		
9401.41.00	-- Of wood	Kg	25%
9401.49.00	-- Other	Kg	25%;

(g) by the deletion of subheading 9401.90.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Parts:		
9401.91.00	-- Of wood	Kg	25%
9401.99.00	-- Other	Kg	25%;

(h) by the deletion of subheading 9403.90.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
	- Parts:		
9403.91.00	-- Of wood	Kg	25%
9403.99.00	-- Other	Kg	25%;

(i) by the insertion of the following new subheading immediately after subheading 9404.30.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
9404.40.00	- Quilts, bedspreads, eiderdowns and duvets (comforters)	Kg	25%;

(j) in the description of goods column opposite heading 94.05, by the deletion of the words "Lamps and lighting fittings" and the substitution therefor of the words "Luminaires and lighting fittings";

(k) by the deletion of heading 94.05 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
94.05	Luminaires 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.		
	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:		
9405.11.00	-- Designed for use solely with light-emitting diode (LED) light sources	Kg	25%
9405.19.00	-- Other	Kg	25%
	- Electric table, desk, bedside or floor-standing luminaires:	Kg	
9405.21.00	-- Designed for use solely with light-emitting diode (LED) light sources	Kg	25%
9405.29.00	-- Other	Kg	25%
	-Lighting strings of a kind used for Christmas trees:		
9405.31.00	-- Designed for use solely with light-emitting diode (LED) light sources	Kg	25%
9405.39.00	-- Other	Kg	25%
	- Other electric luminaires and lighting fittings:		
9405.41.00	--- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	Kg	25%
9405.42.00	-- Other, designed for use solely with light-emitting diode (LED) light sources	Kg	25%
9405.49.00	-- Other	Kg	25%
9405.50.00	- Non-electrical luminaires and lighting fittings	Kg	25%
	-Illuminated signs, illuminated name-plates and the like:		
9405.61.00	-- Designed for use solely with light-emitting diode (LED) light sources	Kg	25%
9405.69.00	-- Other	Kg	25%; and
9405.91.00	-- Of glass	Kg	15%
9405.92.00	-- Of glass	Kg	15%
9405.99.00	-- Other	Kg	15%.

(l) by the insertion of the following new subheading immediately after subheading 9406.10.90:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
9406.20.00	- Modular building units, of steel	Kg	25%.

69. Chapter 95 is amended -

(a) in note 1 of the Notes by the-

(i) insertion of the following new note immediately after note (o):

(p) unmanned aircraft (heading 88.06);; and

(ii) renumbering of notes 1(p),(q), (r), (s), (t), (u), (v) and (w) as 1(q), (r), (s), (t), (u), (v), (w) and (x), respectively;

(b) in the Notes, by the insertion of the following new note immediately after note 5:

6. - For the purposes of heading 95.08—

(a) The expression “amusement park rides” means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

(b) The expression “water park amusements” means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and

(c) The expression “fairground amusements” means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04. This heading does not include equipment more specifically classified elsewhere in the Nomenclature.;

(c) in the description of goods column opposite heading 95.04, by the deletion of the words “Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.” and the substitution therefor of the words “Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards,

tokens or by any other means of payment.”; and

(d) by the deletion of heading 95.08 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
95.08	Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.		
9508.10.00	- Travelling circuses and travelling menageries	Kg	25%
	- Amusement park rides and water park amusements :	Kg	25%
9508.21.00	-- Roller coasters	Kg	
9508.22.00	-- Carousels, swings and roundabouts	Kg	25%
9508.23.00	-- Dodge'em cars	Kg	25%
9508.24.00	-- Motion simulators and moving theatres	Kg	25%
9508.25.00	-- Water rides	Kg	25%
9508.26.00	-- Water park amusements	Kg	25%
9508.29.00	-- Other	Kg	25%
9508.30.00	- Fairground amusements	Kg	25%
9508.40.00	- Travelling theatres	Kg	25%.

73. Chapter 96 is amended—

- (a) in note 1 (k) of the Notes, by the deletion of the words “lamps and lighting fittings” and the substitution therefor of the words “luminaires and lighting fittings”;
- (b) in the description of goods column opposite subheading 9609.10.00, by the deletion of the word “rigid”;
- (c) in the description of goods column opposite heading 96.17, by the deletion of the words “with cases”; and
- (d) in the description of goods column opposite heading 96.19, by the deletion of the words “Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material” and the substitution therefor of the words “Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.”.

74. Chapter 97 is amended—

- (a) in the Notes by the—
 - (i) insertion of the following new note immediately after note 1:
 - 2. - Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these

articles are designed or created by artists.; and

(ii) renumbering of the notes 2, 3, 4 and 5 as notes 3, 4, 5 and 6, respectively;

(b) by the deletion of heading 97.01 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.		
	- Of an age exceeding 100 years:		
9701.21.00	-- Paintings, drawings and pastels	Kg	free
9701.22.00	-- Mosaics	Kg	free
9701.29.00	-- Other	Kg	free
	- Other:		
9701.91.00	-- Paintings, drawings and pastels	Kg	free
9701.92.00	-- Mosaics	Kg	free
9701.99.00	-- Other	Kg	free;

(c) by the deletion of heading 97.02 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
97.02	Original engravings, prints and lithographs		
9702.10.00	- Of an age exceeding 100 years :	Kg	free
9702.90.00	- Other	Kg	free;

(d) by the deletion of heading 97.03 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
97.03	Original sculpture and statuary, in any material.		
9703.10.00	- Of an age exceeding 100 years:	Kg	free
9703.90.00	- Other	Kg	free;

(e) by the deletion of heading 97.05 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
97.05	Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical,		

	paleontological, or numismatic interest.		
9705.10.00	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	Kg	free
	- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:		
9705.21.00	-- Human specimens and parts thereof	Kg	free
9705.22.00	-- Extinct or endangered species and parts thereof	Kg	free
9705.29.00	- Other	Kg	free
	- Collections and collectors' pieces of numismatic interest:		
9705.31.00	-- Of an age exceeding 100 years	Kg	free
9705.39.00	-- Other	Kg	free; and

(f) by the deletion of heading 97.06 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty Rate</i>
97.06	Antiques of an age exceeding 100 years.		
	- Of an age exceeding 250 years :		
9706.10.10	--- Antique carpets	m ²	free
9706.10.90	--- Other	-	free
	- Other		
9706.90.10	--- Antique carpets	m ²	free

9706.90.90 -- Other - free.

APPENDIX II*(Section 6)***SECOND SCHEDULE***(Section 76)*

1. The Second Schedule is amended-
- (a) in the description column opposite heading 1 (15) by the deletion of the words “Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*) Juice” and the substitution thereof of the words “Cranberry (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*) juice; lingonberry (*Vaccinium vitis-idaea*) juice”;
 - (b) in heading 4, by the deletion of the figure “k0.15/ltr” in the duty rate column opposite subheading 2203.00.10 and the substitution thereof of the figure “k0.25/ltr”;
 - (c) in heading 6, by the deletion of the figure “125%” in the duty rate column opposite subheading 2207.10.00 and the substitution thereof of the figure “60%”;
 - (d) by the deletion of the figure “k240” in the duty rate column opposite heading 24.01 and the substitution thereof of the figure “k355”;
 - (e) by the deletion of the figure “k302” in the duty rate column opposite heading 24.02 and the substitution thereof of the figure “k355”;
 - (f) by the deletion of the figure “k240” in the duty rate column opposite subheadings 2403.11.00, 2403.19.10, 2403.19.90, 2403.91.00 and 2403.99.00 and the substitution thereof of the figure “k355”;
 - (g) in heading 7, by the insertion of the following new heading in the appropriate place:

<i>Heading</i>	<i>Description of Goods</i>	<i>Harmonised Commodity Description and Coding system</i>	<i>Statistical Unit</i>	<i>Duty Rate</i>
7	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine			

into the human body. 24.04 kg 145%;

(h) by the deletion of heading 9 and the substitution therefor of the following:

<i>Heading</i>	<i>Description of Goods</i>	<i>Harmonised Commodity Description and Coding system</i>	<i>Statistical Unit</i>	<i>Duty Rate</i>
9	(1) Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
	(a) Coal, whether or not pulverised, but not agglomerated;			
	(b) Anthracite;	2701.11.00	Tonne	5%
	(c) Bituminous coal;	2701.12.00	Tonne	5%
	(d) Other coal;	2701.19.00	Tonne	5%
	(e) Briquettes, ovoids and similar solid fuels manufactured from coal.	2701.20.00	Tonne	5%
	(2) 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:			
	(a) Petroleum spirit (motor spirit);	2710.12.10	Dekalitre	K2.07/ltr
	(b) White spirit	2710.12.40	Dekalitre	15%
	(c) Kerosene type	2710.12.51	Dekalitre	K0.48 ltr
	(c) Other light oils	2710.12.90	Dekalitre	15%
	(d) Automotive gas-oils (diesel)	2710.19.10	Dekalitre	K0.66/ltr
	(e) Other fuel oils	2710.19.10	Dekalitre	K0.93/ltr
	(3) Petroleum gases	2710.19.20		

and other gaseous Ex. 27.11 K0.48/ltr; and
hydro-carbons

- (i) in heading 13, by the insertion of the following new subheading immediately after subheading 8704.32.00:

<i>Heading</i>	<i>Description of Goods</i>	<i>Harmonised Commodity Description and Coding system</i>	<i>Statistical Unit</i>	<i>Duty Rate</i>
13	(3) Motor Vehicles for Transport of goods	8704.41.00 8704.42.00 8704.51.00 8704.52.00	No.	10% 10% 10% 10%.

APPENDIX III
(Section 7)

THIRD SCHEDULE
(Sections 72 and 76)

1. The Third Schedule is amended-

(a) in Part I -

(i) in respect of motor vehicles of 2 years to 5 years, by the insertion of the following subheadings immediately after subheading 8704.32.00:

PART I: MOTOR VEHICLES OF 2 YEARS TO 5 YEARS				
<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
	- Other, with compression - ignition internal combustion piston engine (diesel or semi - diesel): Single cab:			
8704.41.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	21,926.23	9,501.37
8704.41.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	26,311.48	11,401.64
8704.41.00	-- of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	30,696.72	13,301.91
	Double cab:			
8704.41.00	-- of g.v.w not exceeding 3 tonnes	No.	30,696.72	13,301.91
8704.41.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	33,766.39	14,632.10
	Panel vans:			
8704.41.00	-- of g.v.w not exceeding 1 tonne	No.	13,353.08	5,786.33
8704.41.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	15,348.36	6,650.96
8704.41.00	-- of g.v.w above 1.5 tonnes but not exceeding 3	No.	17,540.98	7,601.09
8704.41.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	21,926.23	9,501.37
	Truck:			
8704.41.00	-- g.v.w up to 2 tonnes	No.	13,907.25	10,662.23
8704.41.00	-- g.v.w above 2 tonnes but not exceeding 5	No.	15,452.50	11,846.92
8704.42.00	--g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	24,724.01	18,955.07
8704.42.00	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	30,905.01	23,693.84
8704.43.00	-- exceeding 20 tonnes	No.	51,898.20	-

	-Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :			
	Single cab:			
8704.51.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	21,926.23	9,501.37
8704.51.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	26,311.48	11,401.64
8704.51.00	-- of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	30,696.72	13,301.91
	Double cab:			
8704.51.00	-- of g.v.w not exceeding 3 tonnes	No.	30,696.72	13,301.91
8704.51.00	-- Of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	33,766.39	14,632.10
	Panel vans:			
8704.51.00	-- of g.v.w not exceeding 1 tonne	No.	13,353.08	5,786.33
8704.51.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	15,348.36	6,650.96
8704.51.00	-- of g.v.w above 1.5 tonnes but not exceeding 3	No.	17,540.98	7,601.09
8704.51.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	21,926.23	9,501.37
	Truck:			
8704.51.00	-- g.v.w up to 2 tonnes	No.	13,907.25	10,662.23
8704.51.00	-- g.v.w above 2 tonnes but not exceeding 5	No.	15,452.50	11,846.92
8704.52.00	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	24,724.01	18,955.07
8704.52.00	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	30,905.01	23,693.84
8704.52.00	-- exceeding 20 tonnes	No.	51,898.20	- ; and

- (ii) in respect of motor vehicles of 5 years and older, by the insertion of the following subheadings immediately after subheading 8704.32.00:

PART I: MOTOR VEHICLES OF 5 YEARS AND OLDER

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	Single cab:			
8704.41.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	8,770.49	3,800.55
8704.41.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	15,348.36	6,650.96
8704.41.00	-- Of g.v.w exceeding 3 tonnes not exceeding 5 tonnes	No.	17,540.98	7,601.09
	Double cab:			
8704.41.00	-- of g.v.w not exceeding 3 tonnes	No.	24,118.85	10,451.50
8704.41.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	26,530.74	11,496.65
	Panel vans:			
8704.41.00	-- of g.v.w not exceeding 1 tonne	No.	7,630.33	3,306.48
8704.41.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	8,770.49	3,800.55
8704.41.00	-- of g.v.w above 1.5 tonnes but not exceeding 3	No.	15,348.36	6,650.96
8704.41.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	17,540.98	7,601.09
	Truck:			
8704.41.00	-- g.v.w up to 2 tonnes	No.	6,412.79	4,916.47
8704.41.00	-- g.v.w above 2 tonnes but not exceeding 5	No.	7,726.25	5,923.46
8704.42.00	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	9,271.50	7,108.15
8704.42.00	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	11,743.90	9,003.66
8704.43.00	-- exceeding 20 tonnes	No.	19,461.83	-
	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :			
	Single cab:			
8704.51.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	8,770.49	3,800.55

634 No. 45 of 2021]

Customs and Excise (Amendment)

8704.51.00	-- of g.v.w above 1.5 tonnes but not exceeding 3 tonnes	No.	15,348.36	6,650.96
8704.51.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	17,540.98	7,601.09
Double cab:				
8704.51.00	-- of g.v.w not exceeding 3 tonnes	No.	24,118.85	10,451.50
8704.51.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	26,530.74	11,496.65
Panel vans:				
8704.51.00	-- of g.v.w not exceeding 1 tonne	No.	7,630.33	3,306.48
8704.51.00	-- of g.v.w exceeding 1 tonne but not exceeding 1.5 tonnes	No.	8,770.49	3,800.55
8704.51.00	-- of g.v.w above 1.5 tonnes but not exceeding 3	No.	15,348.36	6,650.96
8704.51.00	-- of g.v.w exceeding 3 tonnes but not exceeding 5 tonnes	No.	17,540.98	7,601.09
Truck:				
8704.51.00	--g.v.w up to 2 tonnes	No.	6,412.79	4,916.47
8704.51.00	-- g.v.w above 2 tonnes but not exceeding 5	No.	7,726.25	5,923.46
8704.52.00	-- g.v.w above 5 tonnes but not exceeding 10 tonnes	No.	9,271.50	7,108.15
8704.52.00	-- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	No.	11,743.90	9,003.66
8704.52.00	-- exceeding 20 tonnes	No.	19,461.83	- ; and

(b) in Part II –

(i) in respect of motor cycle of 2 years to 5 years, by the deletion of the heading 87.11 and the substitution thereof of the following:

PART II: MOTOR CYCLES OF 2 YEARS TO 5 YEARS

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
87.11	- Motorcycles (including mopeds) and cycles fitted with an auxilliary motor, with or without side cars;			
8711.10.00	- With internal combustion piston engine of a cylinder capacity not exceeding 50cc	No.	500.00	-

*Customs and Excise (Amendment)***[No. 45 of 2021 635]**

8711.20.00	-With internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc	No.	625.00	-
8711.30.00	-With internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	No.	750.00	-
8711.40.00	-With internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	No.	875.00	-
8711.50.00	-With internal combustion piston engine of a cylinder capacity exceeding 800cc	No.	2,000.00	-
8711.90.00	-Other	No.	1,000.00	- ; and

(ii) in respect of motor cycle above 5 years, by the deletion of the heading 87.11 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Customs Duty</i>	<i>Excise Duty</i>
87.11	- Motorcycles (including mopeds) and cycles fitted with an auxilliary motor, with or without side cars;			
8711.10.00	- With internal combustion piston engine of a cylinder capacity not exceeding 50cc	No.	375.00	-
8711.20.00	-With internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc	No.	500.00	-
8711.30.00	-With internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	No.	625.00	-
8711.40.00	-With internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	No.	750.00	-
8711.50.00	-With internal combustion piston engine of a cylinder capacity exceeding 800cc	No.	1,500.00	-
8711.90.00	-Other	No.	875.00	

APPENDIX IV

(Section 8)

Fourth Schedule

(Section 77)

1. The Fourth Schedule is amended—
 (a) by the repeal of Part I and the substitution therefor of the following:

PART I

SURTAX TARIFF ON IMPORTED GOODS GENERALLY

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
0101.29.00	Live horses - other	5%	
0101.30.00	Live asses	5%	
0101.90.00	Other –mules and hinnies	5%	
0102.29.10	Other live cattle - bulls	5%	
0102.29.20	Other live cattle - cows and calves	5%	
0102.31.10	Live buffalo - pure-bred breeding animals: bulls	5%	
0102.31.20	Live buffalo - pure-bred breeding animals: cows and calves	5%	
0102.90.10	Other live bovine animals -for slaughter	5%	
0102.90.90	Other live bovine animals - other	5%	
0103.91.10	Live swine weighing <50kg (Excl. Pure-Bred Breeding) For Slaughter	5%	
0103.91.90	Live swine weighing <50kg (Excl. Pure-Bred Breeding) - Other	5%	
0103.92.10	Live swine weighing >=50kg (Excl. Pure-Bred Breeding)	5%	
0103.92.90	Live swine weighing >=50kg (Excl. Pure-Bred Breeding) - Other	5%	
0104.10.10	Live sheep for slaughter	5%	
0104.10.21	Live ewes and lambs	5%	
0104.10.22	Live rams	5%	
0104.20.10	Live goats for slaughter	5%	
0104.20.20	Live goats other than for slaughter	5%	
0105.12.00	Live Turkeys weighing =<185g	5%	
0105.13.00	Live Ducks weighing =<185g	5%	
0105.14.00	Live Geese weighing =<185g	5%	
0105.15.00	Live Guinea Fowls weighing =<185g	5%	
0105.99.00	Live Ducks, Geese, Turkeys And Guinea Fowls Weighing >185g	5%	
0201.10.00	Fresh or chilled bovine carcasses and half-carcasses	5%	
0201.20.00	Fresh or chilled other bovine cuts with bone in	5%	
0201.30.00	Fresh or chilled boneless meat	5%	
0202.10.00	Frozen bovine carcasses and half carcasses	5%	
0202.20.00	Frozen unboned bovine meat (excl. carcasses)	5%	
0202.30.00	Frozen boneless bovine meat	5%	
0203.11.00	Fresh or chilled swine carcasses and half carcasses	5%	
0203.12.00	Fresh or chilled unboned hams, shoulders and cuts thereof of swine	5%	
0203.19.00	Fresh or chilled swine meat, nes (unboned)	5%	
0203.21.00	Frozen swine carcasses and half carcasses	5%	
0203.22.00	Frozen unboned hams, shoulders and cuts thereof of swine	5%	

Customs and Excise (Amendment) **[No. 45 of 2021 637]**

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
0203.29.00	Frozen swine meat, nes5%		
0204.10.00	Fresh or chilled lamb carcasses and half carcasses	5%	
0204.21.00	Fresh or chilled sheep carcasses and half carcasses (excl. Lamb)	5%	
0204.22.00	Fresh or chilled other cuts with bone in	5%	
0204.23.00	Fresh or chilled boneless meat of sheep	5%	
0204.30.00	Frozen lamb carcasses and half carcasses	5%	
0204.41.00	Frozen sheep carcasses and half carcasses (excl.lamb)	5%	
0204.42.00	Frozen other cuts with bone in	5%	
0204.43.00	Frozen boneless meat of sheep	5%	
0204.50.00	Fresh, chilled or frozen goat meat	5%	
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	5%	
0206.10.00	Fresh or chilled edible bovine offal	5%	
0206.21.00	Frozen bovine tongues	5%	
0206.22.00	Frozen bovine livers	5%	
0206.29.00	Frozen edible bovine offal (excl. Tongues and livers)	5%	
0206.30.00	Fresh or chilled edible swine offal	5%	
0206.41.00	Frozen swine livers	5%	
0206.49.00	Frozen edible swine offal (excl. Livers)	5%	
0206.80.10	Fresh or chilled edible offal of sheep or goats	5%	
0206.80.90	Fresh or chilled edible offal of horses,asses,mules...	5%	
0206.90.10	Frozen edible offal of sheep or goats	5%	
0206.90.90	Frozen edible offal of horses,asses,mules...	5%	
0207.11.00	Fresh or chilled whole chickens	5%	
0207.12.00	Frozen whole chickens	5%	
0207.13.00	Fresh or chilled cuts and offal of chickens	5%	
0207.14.00	Frozen cuts and offal of chicken	5%	
0207.24.00	Fresh or chilled whole turkeys	5%	
0207.25.00	Frozen whole turkeys	5%	
0207.26.00	Fresh or chilled cuts and offal of turkeys	5%	
0207.27.00	Frozen cuts and offal of turkeys	5%	
0207.41.00	Fresh or chilled whole ducks	5%	
0207.42.00	Frozen whole ducks	5%	
0207.43.00	Fresh or chilled fatty livers of ducks	5%	
0207.44.00	Fresh or chilled cuts and offal (excl. Fatty livers), of ducks	5%	
0207.45.00	Frozen cuts and offal, of ducks	5%	
0207.51.00	Fresh or chilled whole geese	5%	
0207.52.00	Frozen whole geese	5%	
0207.53.00	Fresh or chilled fatty livers of geese	5%	
0207.54.00	Fresh or chilled cuts and offal (excl. Fatty livers), of geese	5%	

638 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
0207.55.00	Frozen cuts and offal, of geese	5%	
0207.60.00	Meat and edible offal - fresh, chilled or frozen, of guinea fowls	5%	
0208.10.00	Fresh, chilled or frozen meat and edible offal of rabbits or hares	5%	
0208.30.00	Other meat & edible meat offals of primates	5%	
0208.90.00	Other meat and edible meat offals	5%	
0209.10.00	Pig fat, free of lean meat, not rendered/extracted, fresh /chilled/frozen/salted/smoked	5%	
0209.90.00	Poultry fat, not rendered/extracted, fresh/chilled/frozen /salted/smoked	5%	
0210.11.00	Bone in swine hams, shoulders and cuts thereof, salted, dried or smoked	5%	
0210.12.00	Bellies and cuts thereof of swine, salted dried or smoked	5%	
0210.19.00	Other meat of swine, salted, dried or smoked	5%	
0210.20.00	Meat of bovine animals, salted, dried or smoked	5%	
0210.91.00	Other including edible flours and meals of meat or meat offals of primates	5%	
0210.93.00	Other including edible flours and meals of meat or meat offals of reptiles (including snakes and turtles)	5%	
0210.99.00	Other including edible flours and meals of meat or meat offals	5%	
0302.71.00	Fresh or chilled tilapias (oreochromis spp.)	5%	
0303.23.00	Frozen tilapias (oreochromis spp.)	5%	
0304.31.00	Fresh or chilled fillets of tilapias (oreochromis spp.)	5%	
0304.51.00	Fresh or chilled fish meat(excl.fillets) of tilapias, (oreochromis spp.), catfish	5%	
0304.61.00	Frozen fillets of tilapias	5%	
0304.93.00	Frozen tilapia, catfish, carp, eels, nile perch and snakeheads meat, excl. Fillets	5%	
0305.20.00	Livers, roes and milt of fish, dried, smoked, salted or in brine	5%	
0305.31.00	Tilapias, catfish, carp, eels, nile perch & snakeheads fillets, dried, salted or brine	5%	
0305.32.00	Fish fillets, of families bregmacerotidae, etc dried, salted or in brine, but not smoked	5%	
0305.39.00	Fish fillets, dried, salted or in brine, but not smoked, nes	5%	
0305.42.00	Smoked herrings (incl. Fillets)	5%	
0305.43.00	Smoked trout (incl. Fillets)	5%	
0305.44.00	Smoked tilapias, catfish, carp, eels, nile perch and snakeheads (incl. Fillets)	5%	
0305.49.00	Other smoked fish	5%	
0305.51.00	Dried cod, not smoked	5%	
0305.52.00	Dried cod, not smoked tilapias, catfish, carp, eels, nile perch and snakeheads	5%	

Customs and Excise (Amendment) **[No. 45 of 2021 639]**

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
0305.53.00	Dried cod, not smoked fish of the families bregmacerotidae, euclichthyidae,gadidae	5%	
0305.54.00	Dried cod, not smoked herrings ,anchovies, sardines, sardinella brisling or sprats....	5%	
0305.59.00	Dried fish, not smoked nes	5%	
0305.61.00	Herrings salted or in brine but not dried or smoked	5%	
0305.62.00	Cod salted or in brine but not dried or smoked	5%	
0305.64.00	Tilapias, catfish, carp, eels, nile perch,.. Salted or in brine but not dried or smoked	5%	
0305.69.00	Other fish salted or in brine but not dried or smoked, nes	5%	
0305.72.00	Fish heads, tails and maws	5%	
0305.79.00	Fish fins (excl. Shark fins) and other edible fish offal, nes	5%	
0401.10.11	Milk, of a fat content, by weight, <1%, unreconstituted or unrecombined	5%	
0401.10.12	Milk, of a fat content, by weight, <1%, reconstituted or recombined	5%	
0401.10.20	Cream, of a fat content, by weight, <1%	5%	
0401.20.11	Milk, of a fat content, by weight, >1% but <=6%, unreconstituted or unrecombined	5%	
0401.20.12	Milk, of a fat content, by weight, >1% but <=6%, reconstituted or recombined	5%	
0401.20.20	Cream, of a fat content, by weight, >1% but <=6%	5%	
0401.40.11	Milk, of a fat content, by weight, >6% but <=10%, unreconstituted or unrecombined	5%	
0401.40.12	Milk, of a fat content, by weight, >6% but <=10%, reconstituted or recombined	5%	
0401.40.20	Cream, of a fat content, by weight, >6% but <=10%	5%	
0401.50.11	Milk, of a fat content, by weight, >10%, unreconstituted or unrecombined	5%	
0401.50.12	Milk, of a fat content, by weight, >10%, reconstituted or recombined	5%	
0401.50.20	Cream, of a fat content, by weight, >10%	5%	
0402.10.90	Milk and cream in solid forms of =<1.5% fat	5%	
0402.21.20	Cream in powdered form of >1.5% fat, unsweetened	5%	
0402.21.90	Other milk and cream in solid forms of >1.5% fat, unsweetened	5%	
0402.29.10	Milk in solid forms of >1.5% fat, sweetened	5%	
0402.29.30	Cream in powdered form of >1.5% fat, sweetened	5%	
0402.29.90	Other milk and cream in solid forms of >1.5% fat, sweetened	5%	
0402.91.20	Concentrated cream, unsweetened (excl. In solid form)	5%	
0402.91.90	Other concentrated milk and cream, unsweetened (excl. In solid form)	5%	
0402.99.00	Sweetened milk and cream (excl. In solid form)	5%	

640 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
0403.20.00	Yogurt	5%	
0403.90.00	Other	5%	
0404.10.00	Whey & modified whey, whether or not concentrated or containing sweetening matter	5%	
0404.90.00	Products consisting of natural milk constituents, nes	5%	
0405.10.00	Butter	5%	
0405.20.00	Dairy spreads	5%	
0405.90.00	Fats and oils derived from milk (excl. Butter and dairy spreads)	5%	
0406.10.00	Fresh (unripened or uncured)cheese, including whey cheese and curd	5%	
0406.20.00	Grated or powdered cheese	5%	
0406.30.00	Processed cheese, not grated or powdered	5%	
0406.40.00	Blue-veined cheese and other cheese containing veins produced by pencillium roqueforti	5%	
0406.90.00	Cheese, nes	5%	
0408.11.00	Dried egg yolks	5%	
0408.19.00	Egg yolks (excl. Dried)	5%	
0408.91.00	Dried birds' eggs, not in shell	5%	
0408.99.00	Birds' eggs, not in shell (excl. Dried)	5%	
0409.00.00	Natural honey	5%	
0501.00.00	Human hair and waste, unworked	5%	
0502.10.00	Pigs', hogs', or boars' bristles or hair	5%	
0502.90.00	Badger and other brush making hair	5%	
0504.00.10	Hogs casings	5%	
0504.00.20	Other sausage casings	5%	
0504.00.90	Other guts, bladders and stomachs of animals(excl. Fish)	5%	
0505.10.00	Raw feathers for stuffing; down	5%	
0505.90.00	Skins and parts of birds (excl. Feathers for stuffing; down)	5%	
0506.10.00	Ossein and bones treated with acid	5%	
0506.90.10	Bones and horn-cores (excl. Ossein...) - bone meal	5%	
0506.90.90	Bones and horn-cores (excl. Ossein...) - other	5%	
0507.10.00	Ivory, its powder and waste, unworked	5%	
0507.90.00	Tortoise-shell, whalebone and whalebone-hair, etc, unworked	5%	
0508.00.00	Coral; shells of molluscs, crustaceans, unworked	5%	
0511.91.10	Products of fish being fish waste	5%	
0511.91.90	Other products of fish, etc; dead animals of chapter 3	5%	
0511.99.10	Animal products, nes; dead animals of chapter 1 being animal embryos	5%	
0511.99.90	Other animal products, nes; dead animals of chapter 1	5%	
0603.11.00	Fresh cut roses and buds	5%	
0603.12.00	Fresh cut carnations and buds	5%	

Customs and Excise (Amendment) **[No. 45 of 2021 641]**

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
0603.13.00	Fresh cut orchids and buds	5%	
0603.14.00	Fresh cut chrysanthemums and buds	5%	
0603.15.00	Fresh cut lilies and buds	5%	
0603.19.00	Fresh cut flowers and flower buds -other	5%	
0603.90.00	Dried, dyed, bleached or otherwise prepared cut flowers and buds	5%	
0604.20.00	Fresh parts of plants, without flowers or buds, and grasses, ... for ornamental purposes	5%	
0604.90.00	Other parts of plants, without flowers or buds,...for ornamental purposes, not fresh	5%	
0701.90.00	Other potatoes, fresh or chilled	5%	
0702.00.00	Tomatoes fresh or chilled	5%	
0703.10.00	Onions and shallots, fresh or chilled	5%	
0703.20.00	Garlic, fresh or chilled	5%	
0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled, nes	5%	
0704.10.00	Cauliflowers and headed broccoli, fresh or chilled	5%	
0704.20.00	Brussels sprouts, fresh or chilled	5%	
0704.90.00	White and red cabbages, kohlrabi, kale...etc, fresh or chilled	5%	
0705.11.00	Cabbage lettuce, fresh or chilled	5%	
0705.19.00	Lettuce, fresh or chilled, (excl. Cabbage lettuce)	5%	
0705.21.00	Witloof chicory, fresh or chilled	5%	
0705.29.00	Chicory, fresh or chilled, (excl. Witloof)	5%	
0706.10.00	Carrots and turnips, fresh or chilled	5%	
0706.90.00	Other, other than carrots and turnips, fresh or chilled	5%	
0707.00.00	Cucumbers and gherkins, fresh or chilled	5%	
0708.10.00	Peas, fresh or chilled	5%	
0708.20.00	Beans, fresh or chilled	5%	
0708.90.00	Other leguminous vegetables, fresh or chilled	5%	
0709.20.00	Asparagus, fresh or chilled	5%	
0709.30.00	Aubergines (egg plant), fresh or chilled	5%	
0709.40.00	Celery, fresh or chilled	5%	
0709.51.00	Mushrooms of the genus agaricus, fresh or chilled.	5%	
0709.52.00	Mushrooms of the genus Boletus	5%	
0709.53.00	Mushrooms of the genus Cantharellus	5%	
0709.54.00	Shiitake (Lentinus edodes)	5%	
0709.55.00	Matsutake (Tricholoma matsutake, Tricholoma - magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)	5%	
0709.56.00	Truffles (Tuber spp.)	5%	
0709.59.00	Other vegetables, fresh or chilled.	5%	
0709.60.00	Fruits of genus capsicum or pimenta, fresh or chilled	5%	
0709.70.00	Spinach, fresh or chilled	5%	

642 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
0709.91.00	Globe artichokes, fresh or chilled	5%	
0709.92.00	Olives, fresh or chilled	5%	
0709.93.00	Pumpkins, squash and gourds, fresh or chilled	5%	
0709.99.00	Other vegetables, fresh or chilled, nes	5%	
0710.10.00	Potatoes, frozen	5%	
0710.21.00	Shelled or unshelled peas, frozen	5%	
0710.22.00	Shelled or unshelled beans, frozen	5%	
0710.29.00	Other leguminous vegetables, shelled or unshelled, frozen (vigna spp., phaseolus spp)..beans	5%	
0710.30.00	Spinach, frozen	5%	
0710.40.00	Sweet corn, frozen	5%	
0710.80.00	Other vegetables, frozen, nes	5%	
0710.90.00	Mixtures of vegetables, frozen	5%	
0711.20.00	Olives provisionally preserved, not for immediate consumption	5%	
0711.40.00	Cucumbers and gherkins provisionally preserved	5%	
0711.51.00	Preserved mushrooms of the genus agaricus	5%	
0711.59.00	Other preserved mushrooms and truffles.	5%	
0711.90.00	Other vegetables and mixture of vegetables provisionally preserved	5%	
0712.20.10	Dried onion - in bulk	5%	
0712.20.90	Other dried onions	5%	
0712.31.00	Dried mushrooms of the genus agaricus.	5%	
0712.32.00	Dried wood ears (auricularia spp.).	5%	
0712.33.00	Dried jelly fungi (tremellar spp).	5%	
0712.39.00	Other dried mushrooms, wood ears,jelly fungi & truffles.	5%	
0712.90.00	Other vegetables; mixtures of vegetables	5%	
0713.10.90	Dried peas, shelled...other	5%	
0713.20.90	Dried chickpeas, shelled...other	5%	
0713.31.90	Dried beans (vigna mungo), shelled...other	5%	
0713.32.90	Dried adzuki beans (small red),shelled... Other	5%	
0713.33.90	Dried kidney beans, incl. White pea beans, shelled...other	5%	
0713.34.10	Bambara beans, dried, shelled, of kind used for sowing	5%	
0713.34.90	Bambara beans, dried, shelled, excl. The kind used for sowing	5%	
0713.35.10	Cow peas, dried, shelled, whether or not skinned or split, of a kind used for sowing	5%	
0713.35.90	Cow peas, dried, shelled, whether or not skinned or split, excl. A kind used for sowing	5%	
0713.39.90	Other dried beans, shelled,nes	5%	
0713.40.90	Dried lentils, shelled...other	5%	
0713.50.90	Dried broad beans and horse beans, shelled... Other	5%	

Customs and Excise (Amendment) [No. 45 of 2021 643

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
0713.60.90	Pigeon peas, dried, shelled, excl. The kind used for sowing	5%	
0713.90.90	Dried leguminous vegetables, shelled, nes	5%	
0714.10.10	Manioc(cassava), fresh or chilled	5%	
0714.10.90	Other manioc(cassava)	5%	
0714.20.10	Sweet potatoes, fresh or chilled	5%	
0714.20.90	Other sweet potatoes	5%	
0714.30.00	Yams, fresh or chilled, frozen or dried	5%	
0714.40.00	Taro, fresh or chilled, frozen or dried	5%	
0714.50.00	Yautia, fresh or chilled, frozen or dried	5%	
0714.90.10	Roots and tubers with high starch content, fresh or chilled nes	5%	
0714.90.90	Other roots and tubers with high starch content fresh or chilled	5%	
0801.31.10	Cashew nuts, in shells...dried	5%	
0801.31.90	Cashew nuts, in shells...other	5%	
0801.32.10	Cashew nuts,shelled...dried	5%	
0801.32.90	Cashew nuts, shelled...other	5%	
0803.10.10	Plantains, fresh		
0803.10.20	Plantains, dried	5%	
0803.90.10	Bananas, fresh	5%	
0803.90.20	Bananas, dried	5%	
0804.20.10	Fresh figs	5%	
0804.20.20	Dried figs	5%	
0804.30.10	Pineapples fresh	5%	
0804.30.20	Pineapples dried	5%	
0804.40.10	Fresh avocados	5%	
0804.40.20	Dried avocados	5%	
0804.50.10	Fresh guavas, mangoes and mangosteens	5%	
0804.50.20	Dried guavas, mangoes and mangosteens	5%	
0805.10.10	Fresh oranges	5%	
0805.10.20	Dried oranges	5%	
0805.21.10	Mandarins, (incl. Tangerines & satsumas) fresh	5%	
0805.21.20	Mandarins, (incl. Tangerines & satsumas) dried	5%	
0805.22.10	Fresh clementines	5%	
0805.22.20	Dried clementines	5%	
0805.29.10	Other fresh (excl. Mandarins & clementines)	5%	
0805.29.20	Other dried (excl. Mandarins & clementines)	5%	
0805.40.10	Fresh grapefruit including pamelos	5%	
0805.40.20	Dried grapefruit including pamelos	5%	
0805.50.10	Fresh lemons and limes	5%	
0805.50.20	Dried lemons and limes	5%	

644 No. 45 of 2021] *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
0805.90.10	Other citrus fruit, fresh	5%	
0805.90.20	Other citrus fruit dried	5%	
0807.11.00	Fresh watermelons	5%	
0807.19.00	Fresh melons, (excl.watermelons)	5%	
0807.20.00	Pawpaws (papayas)	5%	
0808.10.00	Fresh apples	5%	
0808.30.00	Fresh pears	5%	
0808.40.00	Fresh quinces	5%	
0809.10.00	Fresh apricots	5%	
0809.21.00	Sour cherries, fresh	5%	
0809.29.00	Cherries, excl. Sour cherries, fresh	5%	
0809.30.00	Peaches, including nectarines, fresh	5%	
0809.40.00	Plums and sloes, fresh	5%	
0810.10.00	Strawberries, fresh	5%	
0810.20.00	Raspberries, blackberries, mulberries and loganberries, fresh	5%	
0810.30.00	Black, white or red currants and gooseberries, fresh	5%	
0810.40.00	Cranberries, bilberries...etc, fresh	5%	
0810.50.00	Kiwifruit, fresh	5%	
0810.60.00	Fresh durians	5%	
0810.70.00	Persimmons, fresh	5%	
0810.90.00	Other fruit, fresh, nes	5%	
0814.00.10	Peel of citrus fruit or melons... Fresh.	5%	
0814.00.90	Peel of citrus fruit or melons, frozen, dried...etc.	5%	
0901.11.00	Coffee, not roasted or decaffeinated	5%	
0901.12.10	Decaffeinated coffee, not roasted - in bulk	5%	
0901.12.20	Decaffeinated coffee, not roasted - not in bulk	5%	
0901.21.10	Roasted coffee, not decaffeinated - in bulk	5%	
0901.21.20	Roasted coffee, not decaffeinated - not in bulk	5%	
0901.22.10	Roasted, decaffeinated coffee in bulk	5%	
0901.22.20	Roasted, decaffeinated coffee not in bulk	5%	
0901.90.00	Coffee husks and skins, coffee substitutes containing coffee	5%	
0902.10.00	Green tea,whether or not flavoured, in immediate packings	5%	
0902.20.10	Green tea,(not fermented) in packages of content >3kg< 5kg	5%	
0902.20.90	Green tea, whether or not flavoured, nes - other	5%	
0902.30.00	Black tea fermented/partly fermented, flavoured or not, in packings Of <=3kg	5%	
0902.40.10	Black tea fermented and partly fermented in packages of content >3kg<5kg	5%	
0902.40.90	Other black tea(fermented) and partly fermented	5%	
0903.00.10	Maté - in bulk	5%	

Customs and Excise (Amendment) [No. 45 of 2021 645

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
0903.00.20	Maté - not in bulk	5%	
0904.11.00	Dried pepper (excl. Crushed or ground)	5%	
0904.12.00	Pepper, crushed or ground	5%	
0904.21.00	Fruits of genus capsicum or pimenta, dried, neither crushed nor ground	5%	
0904.22.00	Fruits of genus capsicum or pimenta, crushed or ground	5%	
1001.11.00	Durum wheat, seed	5%	
1001.19.00	Durum wheat, excl. seed	5%	
1001.91.00	Meslin, seed	5%	
1001.99.00	Meslin, excl. seed	5%	
1003.10.00	Barley, seed	5%	
1003.90.00	Barley, excl. seed	5%	
1004.10.00	Oats, seed	5%	
1004.90.00	Oats, excl. seed	5%	
1005.10.10	Popcorn seed	5%	
1005.10.90	Other corn seed	5%	
1005.90.10	Other popcorn	5%	
1005.90.90	Other corn	5%	
1006.10.00	Rice in the husk (paddy or rough)	5%	
1006.20.00	Husked (brown) rice	5%	
1006.30.00	Semi-milled or wholly milled rice	5%	
1006.40.00	Broken rice	5%	
1007.10.00	Grain sorghum, seed	5%	
1007.90.00	Grain sorghum, excl. Seed	5%	
1008.20.00	Millet	5%	
1008.29.00	Millet, excl. Seed	5%	
1008.30.00	Canary seed	5%	
1101.00.00	Wheat or meslin flour	5%	
1102.20.00	Maize (corn) flour	5%	
1102.90.00	Other cereal flour, nes	5%	
1103.11.00	Groats and meal of wheat	5%	
1103.13.00	Groats and meal of maize (corn)	5%	
1103.19.00	Groats and meal of other cereals, nes	5%	
1103.20.10	Pellets of maize (corn)	5%	
1103.20.20	Pellets of rice	5%	
1103.20.90	Other pellets	5%	
1104.12.00	Rolled or flaked oat grains	5%	
1104.19.10	Rolled or flaked maize (corn) grain		
1104.19.20	Rolled or flaked rice grain	5%	
1104.19.90	Rolled or flaked grains of other cereals	5%	
1104.22.00	Other worked grains of oats, nes	5%	
1104.23.00	Other worked grains of maize (corn), nes	5%	

646 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
1104.29.10	Other worked grains of rice, nes	5%	
1104.29.90	Other worked grains of other cereals, nes	5%	
1104.30.00	Cereal germ, whole, rolled, flaked or ground	5%	
1105.10.00	Potato flour, meal and powder.	5%	
1105.20.00	Potato flakes, granules and pellets	5%	
1106.10.00	Flour, meal and powder of dried leguminous vegetables of 0713	5%	
1106.20.00	Flour, meal and powder of sago or of roots or tubers of 0714	5%	
1106.30.00	Flour, meal and powder of products of chapter 8	5%	
1107.10.10	Malted barley not roasted	5%	
1107.10.20	Malted oats or rye not roasted	5%	
1107.10.30	Malted millet or sorghum not roasted		
1107.10.90	Other malt not roasted	5%	
1107.20.10	Roasted malted barley	5%	
1107.20.20	Roasted malted oats or rye	5%	
1107.20.30	Roasted malted millet or sorghum	5%	
1107.20.90	Other roasted malt	5%	
1108.11.00	Wheat starch	5%	
1108.13.00	Potato starch	5%	
1108.14.00	Manioc (cassava) starch	5%	
1108.19.00	Other starches, nes	5%	
1108.20.00	Inulin	5%	
1109.00.00	Wheat gluten	5%	
1201.10.00	Soya beans, seed	5%	
1201.90.00	Soya beans, whether or not broken, excl. Seed	5%	
1202.30.00	Groundnuts, seed	5%	
1202.41.00	Groundnuts, in shell	5%	
1202.42.00	Groundnuts, shelled, whether or not broken	5%	
1203.00.00	Copra	5%	
1204.00.00	Linseed	5%	
1205.10.00	Low erucic acid rape or colza seeds.	5%	
1205.90.00	Other rape or colza seeds excluding those with low erucic.	5%	
1206.00.00	Sunflower seeds	5%	
1207.20.00	Cotton seeds	5%	
1207.40.00	Sesamum seeds	5%	
1208.10.00	Soya bean flour and meal	5%	
1208.90.00	Other flours and meal of oil seeds or oleaginous fruit, nes	5%	
1211.90.00	Other plants or parts, of a kind used in perfumery, pharmacy...etc, nes	5%	

Customs and Excise (Amendment) [No. 45 of 2021 647

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
1212.91.00	Sugar beet, fresh, dried, chilled or frozen	5%	
1212.93.00	Sugar cane	5%	
1212.99.00	Vegetable products used primarily for human consumption, fresh/dried, nes	5%	
1214.10.00	Lucerne (alfalfa) meal and pellets	5%	
1214.90.00	Other forage products, nes	5%	
1401.10.00	Bamboos	5%	
1401.20.00	Rattans	5%	
1401.90.00	Vegetable materials for plaiting, (excl. Bamboos and rattans)	5%	
1404.20.00	Cotton linters	5%	
1404.90.00	Vegetable products, nes	5%	
1501.10.00	Lard, other than that of heading 15.03	5%	
1501.20.00	Other pig fat, other than that of heading 02.09	5%	
1501.90.00	Poultry fat	5%	
1502.10.00	Tallow	5%	
1502.90.00	Fats of bovine animals, sheep, or goats, other than those of heading 15.03, excl. Tallow	5%	
1503.00.00	Lard stearin, lardoil, oleostearin, oleo-oil and tallow oil	5%	
1505.00.00	Wool grease and fatty substances derived therefrom (including lanolin).	5%	
1506.00.00	Other animal fats and oils and their fractions	5%	
1507.90.00	Soya-bean oil (excl. Crude) and fractions	5%	
1508.10.00	Crude ground-nut oil	5%	
1508.90.00	Ground-nut oil (excl. Crude) and fractions	5%	
1510.10.00	Crude olive pomace oil	5%	
1510.90.00	Other	5%	
1511.90.90	Other palm oil & its fractions, whether or not refined, but not chemically modified, nes	5%	
1512.11.00	Crude sunflower-seed and safflower oil	5%	
1512.19.00	Sunflower-seed and safflower oil (excl. Crude) and fractions thereof	5%	
1512.21.00	Crude cotton-seed oil, whether or not gossypol has been removed	5%	
1512.29.00	Cotton-seed oil (excl. Crude) & its fractions, refined/not, not chemically modified	5%	
1515.11.00	Crude linseed oil	5%	
1515.19.00	Linseed oil (excl. crude) & fractions, refined or not, not chemically modified	5%	
1515.21.00	Crude maize (corn) oil	5%	
1515.29.00	Maize (corn) oil (excl. crude) & fractions, refined/not, not chemically modified	5%	
1515.30.00	Castor oil and its fractions	5%	

648 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
1515.50.00	Sesame oil and fractions	5%	
1515.90.00	Other mixed vegetable fats and fractions, nes	5%	
1516.10.00	Animal fats and oils and fractions, hydrogenated, etc	5%	
1516.20.00	Vegetable fats and oils and their fractions, hydrogenated, etc	5%	
1517.10.00	Margarine (excl. Liquid)	5%	
1517.90.10	Edible preparations of fats and oils nes for further processing into margerine	5%	
1517.90.20	Preparations of fats and oils for use in the manufacture of bakers' wares.	5%	
1517.90.90	Other edible preparations of fats and oils, nes (excl. heading 15.16)	5%	
1518.00.00	Animal or vegetable fats and oils... Chemically modified, nes	5%	
1520.00.00	Glycerol, crude, glycerol waters and glycerol lyes	5%	
1521.10.10	Vegetable waxes (excl. Triglycerides) - in bulk	5%	
1521.10.90	Vegetable waxes (excl. Triglycerides) - other	5%	
1521.90.10	Beeswax, other insect waxes and spermaceti - in bulk	5%	
1521.90.90	Beeswax, other insect waxes and spermaceti - other	5%	
1522.00.00	Degras; residues of fatty substances or animal or vegetable waxes	5%	
1601.00.00	Sausages and similar products; food preparations based on these products	5%	
1602.10.00	Homogenized preparations of meat, meat offal or blood	5%	
1602.20.00	Preparations of animal liver	5%	
1602.31.00	Preparations of turkey meat	5%	
1602.32.00	Prepared/preserved meat, offal/blood of fowls of species gallus domesticus	5%	
1602.39.00	Preparations of poultry (exc.turkey/of fowls of species gallus domesticus)	5%	
1602.41.00	Preparations of swine, hams and cuts	5%	
1602.42.00	Preparations of swine, shoulders and cuts	5%	
1602.49.00	Preparations of swine meat, including mixtures, nes	5%	
1602.50.00	Preparations of meat of bovine animals	5%	
1602.90.00	Preparations of meat (incl.preparations of blood of any animal), nes	5%	
1605.10.00	Crab, prepared or preserved	5%	
1605.21.00	Shrimps and prawns, prepared or preserved, not in airtight container	5%	
1605.29.00	Shrimps and prawns, prepared or preserved, in airtight container	5%	
1605.30.00	Lobster, prepared or preserved	5%	
1605.40.00	Crustaceans, nes, prepared or preserved	5%	
1605.51.00	Oysters, prepared or preserved	5%	

Customs and Excise (Amendment) [No. 45 of 2021 649]

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
1605.52.00	Scallops, including queen scallops, prepared or preserved	5%	
1605.53.00	Mussels, prepared or preserved	5%	
1605.54.00	Cuttle fish and squid, prepared or preserved	5%	
1605.55.00	Octopus, prepared or preserved	5%	
1605.56.00	Clams, cockies and arkshells, prepared or preserved	5%	
1605.57.00	Abalone, prepared or preserved	5%	
1605.58.00	Snails, other than sea snails, prepared or preserved	5%	
1605.59.00	Molluscs, prepared or preserved, nes	5%	
1605.61.00	Sea cucumbers, prepared or preserved	5%	
1605.62.00	Sea urchins, prepared or preserved	5%	
1605.63.00	Jellyfish, prepared or preserved	5%	
1605.69.00	Other aquatic invertebrates, prepared or preserved, nes	5%	
1701.12.00	Raw beet sugar, in solid form	5%	
1701.13.00	Raw cane sugar specified in subheading note 2 to this chapter	5%	
1701.14.00	Other raw cane sugar	5%	
1701.91.00	Cane or beet sugar, containing added flavouring or colouring	5%	
1701.99.00	Cane or beet sugar, in solid form, nes	5%	
1702.11.00	Lactose and lactose syrup cont.by weight \geq 99% lactose calc. On dry matter	5%	
1702.19.00	Lactose and lactose syrup cont.by weight <99% lactose calc. On dry matter	5%	
1702.20.00	Maple sugar and maple syrup	5%	
1702.50.00	Chemically pure fructose.	5%	
1702.60.00	Other fructose and fructose syrup, containing >50% fructose, excluding invert sugar.	5%	
1702.90.10	Dextrose powder anhydrous	5%	
1702.90.20	Anhydrous lactose	5%	
1702.90.90	Other	5%	
1703.10.00	Cane molasses resulting from the extraction or refining of sugar	5%	
1703.90.00	Other molasses resulting from the extraction or refining of sugar	5%	
1704.10.00	Chewing gum whether or not sugar-coated	5%	
1704.90.00	Sugar confectionery (incl. White chocolate), not containing cocoa, nes	5%	
1903.00.00	Tapioca and substitutes prepared from starch in flakes, grains, etc	5%	
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals	5%	
1904.20.00	Prepared foods obtained from unroasted cereal flakes/ mixtures unroasted/roasted	5%	
1904.30.00	Prepared foods from bulgur wheat.	5%	

650 No. 45 of 2021] *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
1904.90.00	Prepared cereals in grain form (excl. Maize)	5%	
1905.10.00	Crispbread	5%	
1905.20.00	Gingerbread and the like	5%	
1905.31.00	Sweet biscuits.	5%	
1905.32.00	Waffles and wafers.	5%	
1905.40.00	Rusks, toasted bread and similar toasted products	5%	
1905.90.00	Other bakers' ware, empty cachets of a kind suitable for pharmaceutical use, rice paper and similar products	5%	
2001.10.00	Cucumbers and gherkins, preserved by vinegar or acetic acid	5%	
2001.90.00	Other vegetables, fruits, etc, preserved by vinegar or acetic acid, nes	5%	
2002.10.00	Tomatoes, whole or in pieces, preserved other than by vinegar, etc	5%	
2002.90.00	Tomatoes, preserved otherwise than by vinegar or acetic acid, nes	5%	
2003.10.00	Mushrooms of the genus agaricus, preserved otherwise than by vinegar or acetic acid	5%	
2003.90.00	Other mushrooms, preserved otherwise than by vinegar or acetic acid.	5%	
2004.10.00	Potatoes, preserved not by vinegar/acetic acid, frozen (excl.prods. Of 2006)	5%	
2004.90.00	Vegetables nes preserved not by vinegar etc, frozen (excl. prods of 2006)	5%	
2005.10.00	Homogenized vegetable, preserved other than by vinegar, etc, not frozen	5%	
2005.20.00	Potatoes, preserved other than by vinegar or acetic acid, not frozen	5%	
2005.40.00	Peas, preserved other than by vinegar or acetic acid, not frozen	5%	
2005.51.00	Shelled beans, preserved other than by vinegar, etc, not not frozen	5%	
2005.59.00	Beans, unshelled, preserved other than by vinegar, etc, not frozen	5%	
2005.60.00	Asparagus, preserved other than by vinegar or acetic acid, not frozen	5%	
2005.80.00	Sweetcorn, preserved other than by vinegar or acetic acid, not frozen	5%	
2005.91.00	Other vegetables and mixtures of vegetables, bamboo shoots	5%	
2005.99.00	Other vegetables and mixtures of vegetables, nes	5%	
2006.00.00	Vegetables, fruit, nuts, fruitpeel & other parts of plants, preserved by sugar	5%	
2007.10.00	Jams, fruit jellies, marmalades, etc, homogenized	5%	
2007.91.00	Jams, fruit jellies, marmalades, etc, of citrus fruit	5%	

Customs and Excise (Amendment) [No. 45 of 2021 651

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
2007.99.00	Other jams, fruit jellies, marmalades, etc, being cooked preparations	5%	
2008.11.00	Ground-nuts, preserved	5%	
2008.19.00	Nuts and seeds including mixtures, preserved	5%	
2008.20.00	Pineapples, prepared or preserved (excl. Those of 20.06 and 20.07)	5%	
2008.30.00	Citrus fruit, prepared or preserved (excl. Those of 20.06 and 20.07)	5%	
2008.80.00	Strawberries, prepared or preserved (excl. Those of 20.06 and 20.07)	5%	
2008.99.00	Other fruit, etc, prepared or preserved, nes	5%	
2009.11.00	Frozen orange juice	5%	
2009.12.00	Orange juice not frozen; of a brix value not exceeding 20	5%	
2009.19.00	Other orange juice	5%	
2009.21.00	Grapefruit (including pomelo) juice of a brix value not exceeding 20	5%	
2009.29.00	Other grapefruit (including pomelo) juice	5%	
2009.31.00	Juice of any other single citrus fruit of a brix value not exceeding 20	5%	
2009.39.00	Other Single citrus fruit juice	5%	
2009.41.00	Pineapple juice of a brix value not exceeding 20	5%	
2009.49.00	Other pineapple juice	5%	
2009.50.00	Tomato juice	5%	
2009.61.00	Grape juice (including grape must) of a brix value not exceeding 30	5%	
2009.69.00	Other grape juice	5%	
2009.71.00	Apple juice of a brix value not exceeding 20	5%	
2009.79.00	Other apple juice	5%	
2009.81.00	Cranberry juice	5%	
2009.89.00	Other juice of any other single fruit or vegetable excl. Cranberry juice	5%	
2009.90.00	Mixtures of juices.	5%	
2102.10.00	Active yeasts	5%	
2102.20.00	Inactive yeasts; other single-cell micro-organisms, dead	5%	
2102.30.00	Prepared baking powders	5%	
2103.10.00	Soya sauce	5%	
2103.20.00	Tomato ketchup and other tomato sauces	5%	
2103.30.00	Mustard flour and meal, prepared mustard	5%	
2103.90.00	Other sauces and sauce preparations; mixed condiments and seasonings	5%	
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa	5%	
2201.10.11	Packed mineral waters, not aerated	5%	
2201.10.19	Other mineral waters, not aerated	5%	

652 No. 45 of 2021] *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
2201.10.20	Aerated mineral waters.	5%	
2202.10.10	Mineral waters, aerated	5%	
2202.10.20	Other mineral waters, aerated	5%	
2202.91.00	Non-alcoholic beer	5%	
2202.99.00	Other non-alcoholic beverages, nes	5%	
2203.00.00	Opaque beer	5%	
2203.00.90	Other beers, including ale, lager and stout made from malt	5%	
2207.10.00	Undenatured ethyl alcohol, of alcoholic strength $\geq 80\%$	20%	
2208.20.00	Spirits obtained by distilling grape wine or grape marc	5%	
2208.30.00	Whiskies	5%	
2208.40.00	Rum and other spirits obtained by distilling fermented sugarcane products	5%	
2208.50.00	Gin and Geneva	5%	
2208.60.00	Vodka	5%	
2208.70.00	Liqueurs and cordials	5%	
2208.90.00	Other spirituous beverages, nes	5%	
2301.10.90	Flours, meals and pellets, of meat or meat offal; greaves - other	5%	
2301.20.90	Flours, meals and pellets of fish, etc, unfit for human consumption(excl.fish meal)	5%	
2302.10.00	Brans, sharps and other residues of maize	5%	
2302.30.00	Brans, sharps and other residues of wheat	5%	
2302.40.00	Brans, sharps and other residues of other cereals	5%	
2302.50.00	Brans, sharps and other residues of leguminous plants	5%	
2303.10.00	Residues from manufacture of starch and similar residues	5%	
2303.20.00	Beet pulp, bagasse and other waste of sugar manufacture	5%	
2303.30.00	Brewing or distilling dregs and waste	5%	
2304.00.00	Oil-cake and other solid residues, of soya-bean	5%	
2305.00.00	Oil-cake and other solid residues, of ground-nut	5%	
2306.10.00	Oil-cake and other solid residues of cotton seeds	5%	
2306.20.00	Oil-cake and other solid residues of linseed	5%	
2306.30.00	Oil-cake and other solid residues of sunflower seeds	5%	
2306.41.00	Rape or colza seeds of low erucic acid.	5%	
2306.49.00	Rape or colza seeds excluding those with low erucic acid.	5%	
2306.50.00	Oil-cake and other solid residues of coconut or copra	5%	
2306.60.00	Oil-cake and other solid residues of palm nuts and kernels	5%	
2306.90.00	Oil-cake and residues, of other vegetable fats and oils	5%	
2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether	5%	
2309.10.00	Dog or cat food, put up for retail sale	5%	
2309.90.10	Dog or cat food, and other pet foods not put up for retail sale	5%	

Customs and Excise (Amendment) [No. 45 of 2021 653

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
2309.90.90	Other preparations of a kind used in animal feeding, nes	5%	
2401.10.00	Tobacco, not stemmed/stripped	5%	
2401.20.00	Tobacco, partly or wholly stemmed/stripped	5%	
2401.30.00	Tobacco refuse	5%	
2402.10.00	Cigars, cheroots and cigarillos containing tobacco	5%	
2402.20.00	Cigarettes containing tobacco	5%	
2402.90.00	Cigars, cigarillos, cigarettes, etc, not containing tobacco	5%	
2501.00.10	Salt/pure sodium chloride, whether or not cont.anti-caking agents; seawater - in bulk	5%	
2501.00.90	Salt/pure sodium chloride, whether or not cont.anti-caking agents; seawater - not in bulk	5%	
2505.10.00	Silica sands and quartz sands	5%	
2505.90.00	Natural sands, (excl. Metal-bearing sands of chapter 26), nes	5%	
2506.10.00	Quartz	5%	
2506.20.00	Quartzite	5%	
2509.00.00	Chalk	5%	
2510.10.10	Unground natural calcium phosphates, aluminium calcium phosphates, etc - in bulk	5%	
2510.10.20	Unground natural calcium phosphates, aluminium calcium phosphates, etc - not in bulk	5%	
2510.20.10	Ground natural calcium phosphates, aluminium calcium phosphates, etc - in bulk	5%	
2510.10.20	Unground natural calcium phosphates, aluminium calcium phosphates, etc - not in bulk	5%	
2510.20.10	Ground natural calcium phosphates, aluminium calcium phosphates, etc - in bulk	5%	
2510.20.20	Ground natural calcium phosphates, aluminium calcium phosphates, etc – not in bulk	5%	
2517.10.00	Pebbles, gravel, shingle and flint	5%	
2517.20.00	Macadam of slag, dross or similar industrial waste	5%	
2517.30.00	Tarred macadam	5%	
2517.41.00	Marble granules, chippings and powder	5%	
2517.49.00	Granules, chippings and powder of stones (excl. Marble)	5%	
2518.10.00	Dolomite not calcined or sintered.	5%	
2518.20.00	Calcined or sintered dolomite	5%	
2519.10.00	Natural magnesium carbonate (magnesite)	5%	
2521.00.00	Limestone flux; limestone and other calcareous stone	5%	
2522.10.00	Quicklime	5%	
2522.20.00	Slaked lime	5%	
2522.30.00	Hydraulic lime	5%	
2523.10.00	Cement clinkers	5%	
2523.21.00	White portland cement	5%	

654 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
2523.29.00	Other cement (excl. White)	5%	
2523.30.00	Aluminous cement	5%	
2523.90.00	Other hydraulic cements, etc	5%	
2524.10.00	Crocidolite asbestos	5%	
2524.90.00	Other asbestos	5%	
2601.11.00	Non-agglomerated iron ores and concentrates other than roasted iron pyrites	5%	
2601.12.00	Agglomerated iron ores and concentrates other than roasted iron pyrites	5%	
2601.20.00	Roasted iron pyrites	5%	
2602.00.00	Manganese ores/concentrates(inc.ferruginous), with manganese cont.of=>20%	5%	
2604.00.00	Nickel ores and concentrates	5%	
2606.00.00	Aluminium ores and concentrates	5%	
2607.00.00	Lead ores and concentrates	5%	
2608.00.00	Zinc ores and concentrates	5%	
2609.00.00	Tin ores and concentrates	5%	
2610.00.00	Chromium ores and concentrates	5%	
2612.10.00	Uranium ores and concentrates	5%	
2612.20.00	Thorium ores and concentrates	5%	
2616.10.00	Silver ores and concentrates	5%	
2616.90.00	Other precious metal ores and concentrates (excl. Silver)	5%	
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel	5%	
2619.00.00	Slag, dross, etc, from the manufacture of iron or steel	5%	
2620.11.00	Hard zinc spelter	5%	
2620.19.00	Other slag, ash and residues containing mainly zinc (excl. Hard zinc spelter)	5%	
2620.21.00	Leaded gasoline sludges and leaded anti-knock compound sludges	5%	
2620.29.00	Other ash and residues containing mainly lead other than leaded gasoline sludges & leaded...	5%	
2620.30.10	Slag containing mainly copper	5%	
2620.30.20	Tailing containing mainly copper	5%	
2620.30.90	Other - containing mainly copper	5%	
2620.40.00	Slag ash and residues containing mainly aluminium	5%	
2620.60.00	Slag ash and residues containing arsenic, mercury, thallium, their mixtures of a kind used for..	5%	
2620.91.00	Other slag ash and residues containing antimony, beryllium, cadmium, chromium or their mixtures.beryllium, cadmium, chromium or their mixtures.	5%	

Customs and Excise (Amendment) [No. 45 of 2021 655]

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
2620.99.00	Other slag ash and residues not containing antimony, beryllium, cadmium, chromium or their mixtures.	5%	
2621.10.00	Ash and residues from the incineration of municipal waste.	5%	
2621.90.00	Other slag and ash and seaweed(kelp) excluding that from municipal waste.	5%	
3208.10.10	Unpigmented varnishes and lacquers based on polyesters	5%	
3208.10.90	Other paints... Based on polyesters, in a non-aqueous medium	5%	
3208.20.10	Paints...based on acrylic/vinyl polymers, in a non-aqueous medium -varnishes & lacquers unpigmented	5%	
3208.20.90	Other paints... Based on acrylic or vinyl polymers, in a non-aqueous medium	5%	
3208.90.10	Other unpigmented varnishes and lacquers	5%	
3208.90.90	Other paints and varnishes, in a non-aqueous medium	5%	
3209.10.10	Unpigmented varnishes & lacquers based on acrylic or vinyl polymers in an aqueous medium	5%	
3209.10.90	Other paints... Based on acrylic or vinyl polymers, in an aqueous medium	5%	
3209.90.10	Other unpigmented varnishes and lacquers	5%	
3209.90.90	Other paints and varnishes, in an aqueous medium, nes	5%	
3210.00.90	Varnishes and lacquers unpigmented...	5%	
3210.00.10	Other other paints and varnishes (incl. Enamels...)	5%	
3304.99.10	Petroleum jelly	5%	
3305.10.00	Shampoos	5%	
3305.20.00	Preparations for permanent waving or straightening	5%	
3305.30.00	Hair lacquers	5%	
3305.90.00	Other preparations for use on the hair, nes	5%	
3306.10.00	Dentifrices	5%	
3306.20.00	Yarn used to clean between teeth (dental floss), individual retail packages	5%	
3306.90.00	Preparations for oral or dental hygiene (incl. Denture fixative), nes	5%	
3307.10.00	Pre-shave, shaving or after-shave preparations	5%	
3307.20.00	Personal deodorants and antiperspirants	5%	
3307.30.00	Perfumed bath salts and other bath preparations	5%	
3307.41.00	Agarbatti and other odiferous preparations which operate by burning	5%	
3307.49.00	Other preparations for deodorizing rooms, nes	5%	
3307.90.00	Other perfumery, cosmetic or toilet preparations, nes	5%	
3401.11.10	Shaving soap	5%	
3401.11.20	Medicated soap	5%	
3401.11.90	Other soap and organic surface-active products in bars, etc, for toilet use	5%	

656 No. 45 of 2021] *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
3401.19.10	Medicated products	5%	
3401.19.90	Other soap and organic surface-active products in bars, etc, nes	5%	
3401.20.10	Medicated soap in other forms	5%	
3401.20.90	Soap in other forms, nes - other	5%	
3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of l	5%	
3402.50.00	Preparations put up for retail sale	5%	
3402.90.00	Other organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	5%	
3404.20.10	Artificial waxes and prepared waxes of polyethylene glycol; in bulk	5%	
3405.10.00	Polishes, creams and similar preparations for footwear or leather	5%	
3405.20.00	Polishes, creams and similar preparations for maintenance of woodwork	5%	
3405.30.00	Polishes and similar preparations for coachwork (excl. Metal polishes)	5%	
3405.40.00	Scouring pastes and powders and other scouring preparations	5%	
3405.90.00	Other polishes, creams and similar preparations, nes	5%	
3406.00.00	Candles, tapers and the like	5%	
3601.00.00	Propellent powders	5%	
3602.00.90	Other prepared explosives, (excl. Propellent powders)	5%	
3602.00.10	Dynamite	5%	
3602.00.20	Gelignite	5%	
3602.00.30	Dynagel	5%	
3603.10.10	Unassembled safety fuses	5%	
3603.10.90	Other safety fuses	5%	
3603.20.10	Unassembled detonating cords	5%	
3603.20.90	Other detonating cords	5%	
3603.30.10	Unassembled percussion caps	5%	
3603.30.90	Other percussion caps	5%	
3603.40.10	Unassembled detonating caps	5%	
3603.40.90	Other detonating caps	5%	
3603.50.10	Unassembled igniters	5%	
3603.50.90	Other igniters	5%	
3603.60.10	Unassembled electric detonators	5%	
3603.60.90	Other electric detonators	5%	
3604.10.00	Fireworks	5%	

Customs and Excise (Amendment) **[No. 45 of 2021 657]**

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
3605.00.00	Matches (excl. Pyrotechnic articles of 36.04)	5%	
3915.10.10	Waste, parings and scrap, of polymers of ethylene	5%	
3915.10.90	Waste, parings and scrap, of polymers of ethylene - other	5%	
3915.20.10	Waste, parings and scrap, of polymers of styrene	5%	
3915.20.90	Other -waste, parings and scrap, of polymers of styrene	5%	
3915.30.10	Waste, parings and scrap, of polymers of vinyl chloride	5%	
3915.30.90	Other-waste, parings and scrap, of polymers of vinyl chloride	5%	
3915.90.10	Waste, parings and scrap, of other plastics, nes	5%	
3915.90.90	Other-waste, parings and scrap, of other plastics, nes	5%	
3916.10.10	Monofilament >1mm, Rods... and Profile Shapes, of Polymers Of Ethylene	5%	
3916.10.20	Monofilament> rods, sticks and profile shapes	5%	
3916.10.90	Other monofilament >1mm, Rods... and profile Shapes, of Polymers Of Ethylene	5%	
3916.20.10	Monofil, of Which Any Cross-Section Dimenions Exceeds 1mm	5%	
3916.20.20	Monofilament> rods, sticks and profile shapes whether or not surface worked	5%	
3916.20.90	Other monofilament >1mm, Rods..., etc, of polymers of vinyl chloride	5%	
3916.90.10	Monofil, of which any cross-section dimension exceeds 1mm	5%	
3916.90.20	Rods, sticks and profile shapes, whether or not surface worked but not worked of other plastics	5%	
3916.90.90	Other Monofilament of other plastics	5%	
3923.10.10	Boxes, cases, crates and similar articles of plastics	5%	
3923.10.90	Other-boxes, cases, crates and similar articles of plastics	5%	
3923.21.10	Reels centres and cones of polymers of ethylene	5%	
3923.21.91	Carrier bags for shopping with or without handles (incl.cones) of polymers of ethylene bags	5%	
3923.21.99	Other sacks and bags (incl. Cones) of polymers of ethylene	5%	
3923.29.10	Reels centres and cones of other plastics (excl. Ethylene)	5%	
3923.29.99	Other sacks and bags (incl. Cones) of other plastics	5%	
3923.30.10	Preformed profiles, being semi-finished articles of thermo plastic for use only...bottles	5%	
3923.30.90	Other-carboys, bottles, flasks and similar articles of plastics	5%	
3923.40.00	Spools, cops, bobbins and similar supports of plastics	5%	
3923.50.90	Other stoppers, lids, caps and other closures of plastics, excl bottle closures	5%	
3923.90.90	Other articles for the packing of goods, of plastics	5%	
3924.10.10	Tableware, kitchenware, household utensils and ornaments of plastic	5%	

658 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
3924.10.90	Other-tableware and kitchenware of plastics	5%	
3924.90.00	Other household and toilet articles of plastics	5%	
3925.10.00	Reservoirs...and similar containers, capacity >300 l, of plastics	5%	
3925.20.00	Doors, windows and their frames and thresholds for doors, of plastics	5%	
3925.30.00	Shutters, blinds and similar articles and parts, of plastics	5%	
3925.90.00	Other builders' ware of plastics	5%	
4101.20.00	Whole hides and skins of a weight per skin not exceeding 8kg when simply dried, 10kg When dried salted or 16kg when fresh ...	5%	
4101.50.00	Whole hides and skins of a weight exceeding 16kg	5%	
4101.90.00	Other, including butts, bends and bellies	5%	
4102.10.00	Raw skins of sheep or lambs, with wool on	5%	
4102.21.00	Pickled skins of sheep or lambs, without wool, not tanned	5%	
4102.29.00	Other skins of sheep or lambs, without wool, not pickled, not tanned	5%	
4103.20.00	Hides and skins of reptiles, fresh or preserved, not tanned	5%	
4103.30.00	Other raw hides and skins...of swine	5%	
4103.90.00	Other raw hides and skins	5%	
4104.11.00	In the wet state (including wet blue):—full grains, unsplit, grain splits	5%	
4104.19.00	In the wet state (including wet blue):—other	5%	
4104.41.00	In the dry state (crust):—full grains, unsplit, grain splits	5%	
4104.49.00	In the dry state (crust):—other	5%	
4105.10.00	Tanned or crust skins of sheep or lamb...in the wet state (including wet blue)	5%	
4105.30.00	Tanned or crust skins of sheep or lamb...in the dry state (crust)	5%	
4106.21.00	Hides and skins of goats or kids:—in the wet state (including wet blue)	5%	
4106.22.00	Hides and skins of goats or kids:—in the dry state(crust)	5%	
4106.31.00	Hides and skins of swine:—in the wet state (including wet blue)	5%	
4106.32.00	Hides and skins of swine:—in the dry state (crust)	5%	
4106.40.00	Hides and skins of reptiles	5%	
4106.91.00	Other, in the wet state (including wet blue)	5%	
4106.92.00	Other, in the dry state (crust)	5%	
4107.11.00	Whole hides and skins:—full grains, unsplit	5%	
4107.12.00	Whole hides and skins:—grain splits	5%	
4107.19.00	Other whole hides and skins:—other	5%	
4107.91.00	Other, including sides:—full grains, unsplit	5%	
4107.92.00	Other, including sides:—grain splits	5%	

Customs and Excise (Amendment) **[No. 45 of 2021 659]**

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
4107.99.00	Other, including sides:—other	5%	
4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather	5%	
4113.10.00	Leather further prepared after tanning or crusting...of goats or kids	5%	
4113.20.00	Leather further prepared after tanning or crusting...of swine	5%	
4113.30.00	Leather further prepared after tanning or crusting...of reptiles	5%	
4113.90.00	Other leather further prepared after tanning or crusting...	5%	
4114.10.00	Chamois (including combination chamois) leather; patent leather and patent laminated lea	5%	
4114.20.00	Patent leather and patent laminated leather; metallised leather	5%	
4115.10.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip,	5%	
4115.20.00	Parings and other waste of leather, not suitable for the manufacture of leather articles	5%	
4202.11.00	Trunks, suit-cases..., etc, with outer surface of leather or of composition leather	5%	
4202.12.00	Trunks, suit-cases..., etc, with outer surface of plastic or textiles	5%	
4202.19.00	Other trunks, suit-cases..., etc,	5%	
4202.21.00	Handbags with outer surface of leather, or of composition leather	5%	
4202.22.00	Handbags with outer surface sheeting of plastic or textile materials	5%	
4202.29.00	Handbags from other materials	5%	
4202.31.00	Articles normally carried in pocket or handbag, of leather, or of composition leather	5%	
4202.32.00	Articles normally carried in pocket or handbag, of plastics or textiles	5%	
4202.39.00	Articles normally carried in pocket or handbag of other materials	5%	
4202.91.00	Other cases and containers, with outer surface of leather or of composition leather	5%	
4202.92.00	Cases and containers, nes, with outer surface of sheeting of plastic or textiles	5%	
4202.99.00	Other cases and containers, with outer surface of other materials, nes	5%	
4203.10.00	Articles of apparel of leather	5%	
4203.21.00	Gloves, mittens and mitts for use in sports, of leather	5%	
4203.29.00	Other gloves, mittens and mitts of leather	5%	
4203.30.00	Belts and bandoliers of leather or composition leather	5%	
4203.40.00	Other clothing accessories of leather or composition leather	5%	

660 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
4205.00.00	Articles of leather or of composition leather, nes	5%	
4206.00.00	Articles of gut(other than silkworm gut), of goldbeater's skin, of bladders or of tendon	5%	
4401.11.00	Fuel wood, in logs in billets, in twigs, in faggots, or in similar forms-coniferous	5%	
4401.12.00	Fuel wood, in logs in billets, in twigs, in faggots, or in similar forms-non-coniferous	5%	
4401.21.00	Coniferous wood in chips or particles	5%	
4401.22.00	Non-coniferous wood in chips or particles	5%	
4401.31.00	Wood pellets	5%	
4401.32.00	Wood briquette	5%	
4401.39.00	Other sawdust and wood waste and scrap	5%	
4401.41.00	Sawdust	5%	
4401.49.00	Other	5%	
4402.10.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated, of bamboo	5%	
4402.20.00	Other of shell or nut	5%	
4402.90.00	Other wood charcoal (including shell or nut charcoal), whether or not agglomerated, other	5%	
4403.11.00	Coniferous treated with paint, stains, creosote or other preservatives	5%	
4403.12.00	Non-coniferous treated with paint, stains, creosote or other preservatives	5%	
4403.21.00	Other coniferous of pine, of which any across sectional dimension is ≥ 15 cm	5%	
4403.22.00	Other coniferous of pine, other	5%	
4403.23.00	Of fir and spruce of which any across sectional dimension is ≥ 15 cm	5%	
4403.24.00	Other coniferous of fir and spruce, other	5%	
4403.25.00	Other, of which any across sectional dimension is 15cm or more	5%	
4403.26.00	Other treated with paint, stains, creosote or other preservatives	5%	
4403.41.00	Other of tropical wood dark red meranti, light red meranti and meranti bakau	5%	
4403.42.00	Teak	5%	
4403.49.00	Other, of tropical wood	5%	
4403.91.00	Other of Oak wood (quercus spp.) in the rough, (excl. Treated)	5%	
4403.92.00	Beech wood (fagus spp.) in the rough, (excl. Treated)	5%	
4403.93.00	Other of Beech (Fagus Spp.), of which smallest cross sectional dimension is 15cm or more	5%	
4403.94.00	Other of beech (fagus spp.), nes	5%	

Customs and Excise (Amendment) [No. 45 of 2021 661

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
4403.95.00	Other Of Birch (Betula Spp.),of which the smallest cross sectional dimension is >=15cm	5%	
4403.96.00	Other of birch (betula spp.), nes	5%	
4403.97.00	Other of poplar and aspen (populus spp.)	5%	
4403.98.00	Other of eucalyptus (eucalyptus spp.)	5%	
4403.99.00	Other wood in the rough..., (excl. Treated)	5%	
4404.10.00	Coniferous hoopwood; split poles, etc; wooden sticks, etc; chipwood	5%	
4404.20.00	Non-coniferous hoopwood; split poles, etc; wooden sticks, etc; chipwood	5%	
4405.00.00	Wood wool; wood flour	5%	
4406.11.00	Coniferous railway or tramway sleepers (cross-ties) of wood, not impregnated	5%	
4406.12.00	Non coniferous railway or tramway sleepers (cross-ties) of wood, impregnated	5%	
4406.91.00	Other coniferous railway or tramway sleepers (cross-ties) of wood	5%	
4406.92.00	Other non-coniferous railway or tramway sleepers (cross-ties) of wood	5%	
4407.11.00	Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of pine	5%	
4407.12.00	Wood sawn of chipped length fise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of fir and spruce	5%	
4407.13.00	Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of s-p-f (spruce (picea spp.), pine (pinus spp.) And fir (abies spp.))	5%	
4407.14.00	Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of hem-fir (western hemlock (tsuga heterophylla) and fir (abies spp.)).	5%	
4407.19.00	Other coniferous wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm Other	5%	
4407.21.00	Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of mahogany	5%	
4407.22.00	Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of virola, imbuia and balsa	5%	
4407.23.00	Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm Teak	5%	

662 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
4407.25.00	Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of dark red meranti, light red meranti and meranti bakau	5%	
4407.26.00	Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of white lauan, white meranti, white seraya, yellow meranti and alan	5%	
4407.27.00	Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of Sapelli	5%	
4407.28.00	Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of Iroko	5%	
4407.29.00	Wood sawn of chipped length wise, sliced or peeled, whether or not planed, sanded or end jointed of a thickness exceeding 6 mm of other tropical wood	5%	
4407.91.00	Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Oak	5%	
4407.92.00	Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Beech	5%	
4407.93.00	Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Maple	5%	
4407.94.00	Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Cherry	5%	
4407.95.00	Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Ash	5%	
4407.96.00	Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of Birch	5%	
4407.97.00	Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm of poplar and aspen	5%	
4407.99.00	Other wood sawn or chipped lengthwise, sliced or peeled,...of thickness > 6mm Nes	5%	
4408.10.00	veneer sheets and sheets for plywood, Etc, =<6mm thick of coniferous	5%	
4408.31.00	veneer sheets and sheets for plywood, Etc, =<6mm thick of Dark red meranti, light red meranti meranti bakau =<6mm thick	5%	
4408.39.00	veneer sheets And Sheets For Plywood, Etc, =<6mm of other Tropical	5%	
4408.90.00	Other veneer sheets and sheets for plywood, Etc, =<6mm Nes	5%	
4409.10.00	Coniferous wood continuously shaped along any of its edges, ends of faces...	5%	
4409.21.00	Non-coniferous wood continuously shaped along any of its edges,ends of faces.. of bamboo	5%	
4409.22.00	Non-coniferous wood continuously shaped along any of its edges,ends of faces.. of tropical wood	5%	

Customs and Excise (Amendment) [No. 45 of 2021 663

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
4409.29.00	Non-coniferous wood continuously shaped along any of its edges, ends of faces..., other	5%	
4410.11.00	Particle board of wood	5%	
4410.12.00	Oriented strand board of wood	5%	
4410.19.00	Other boards (excl. Particle and osb boards), of wood	5%	
4410.90.00	Other boards of wood, nes	5%	
4411.12.00	Medium density fibreboard (MDF) of a thickness not exceeding 5mm	5%	
4411.13.00	Medium density fibreboard (MDF) of a thickness exceeding 5mm but not exceeding 9mm	5%	
4411.14.00	Medium density fibreboard (MDF) of a thickness exceeding 9mm	5%	
4411.92.00	Other fibreboard of a density exceeding 0.8g per cubic centimetre	5%	
4411.93.00	Other fibreboard of a d > 0.5g per cubic cm but not exceeding 0.8g per cubic cm	5%	
4411.94.00	Other fibreboard of a density not exceeding 0.5g per cubic centimetre	5%	
4412.10.00	Plywood, veneered panels and similar laminated wood, of bamboo	5%	
4412.31.00	Other plywood..of wood each ply <= 6mm thickness, with >=1 outer ply tropical wood	5%	
4412.33.00	Other, with at least one outer ply of non-coniferous wood of the species alder...	5%	
4412.34.00	Other plywood with >=1 ply of non-coniferous wood not under subheading 4412.33.00	5%	
4412.39.00	Other plywood with both outer plies of coniferous wood	5%	
4412.41.00	Laminated veneered lumber (lvl) with at least one outer ply of tropical wood	5%	
4412.42.00	Other laminated veneered lumber (lvl) with at least one outer ply of non-coniferous wood	5%	
4412.49.00	Other, with both outer plies of coniferous wood	5%	
4412.51.00	Blockboard, laminboard and battenboard with at least one outer ply of tropical wood	5%	
4412.52.00	Blockboard, laminboard and battenboard other, with at least one outer ply of non-coniferous wood	5%	
4412.59.00	Blockboard, laminboard and battenboard other, with both outer plies of coniferous wood	5%	
4412.91.00	Other plywood, veneered panels and similar laminated wood with at least one outer ply of tropical wood	5%	
4412.92.00	Other plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood	5%	
4412.99.00	Other plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood	5%	
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes	5%	

664 No. 45 of 2021] *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
4414.10.00	Wooden frames for paintings, photographs, mirrors or similar objects of tropical wood	5%	
4414.90.00	Other wooden frames for paintings, photographs, mirrors or similar objects	5%	
4415.10.00	Cases, boxes, crates, drums and similar packings of wood; cable-drums	5%	
4415.20.00	Pallets, box pallets and other load boards of wood; pallet collars of wood	5%	
4416.00.00	Casks, barrels, vats, tubs, etc, and parts thereof, of wood	5%	
4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees of wood	5%	
4418.11.00	Windows, French-windows and their frames of tropical wood	5%	
4418.19.00	Other windows, French-windows and their frames, of wood	5%	
4418.21.00	Doors and their frames and thresholds of tropical wood	5%	
4418.29.00	Other doors and their frames and thresholds of wood	5%	
4418.30.00	Posts and beams other than products of subheadings 4418.81 to 4418.89	5%	
4418.40.00	Shuttering for concrete constructional work, of wood	5%	
4418.50.00	Shingles and shakes, of wood	5%	
4418.73.00	Assembled flooring panels of bamboo or with at least the top layer (wear layer) of bamboo	5%	
4418.74.00	Assembled flooring panels other, of mosaic floors	5%	
4418.75.00	Assembled flooring panels other, multilayer	5%	
4418.79.00	Other assembled flooring panels, nes	5%	
4418.81.00	Glue-laminated timber (glulam)	5%	
4418.82.00	Cross-Laminated Timber (CLT Or X-lam)	5%	
4418.83.00	I beams	5%	
4418.89.00	Other engineered structural timber products	5%	
4418.91.00	Other builders joinery and carpentry ...of bamboo	5%	
4418.92.00	Other builders joinery and carpentry ...of cellular wood panels	5%	
4418.99.00	Other builders joinery and carpentry ...	5%	
4419.11.00	Bread boards, chopping boards and similar boards of bamboo	5%	
4419.12.00	Chopsticks of bamboo	5%	
4419.19.00	Other tableware and kitchen of bamboo	5%	
4419.20.00	Tableware and kitchen of tropical wood	5%	
4419.90.00	Other tableware and kitchen of wood	5%	
4420.11.00	Statuettes and other ornaments of tropical wood	5%	

Customs and Excise (Amendment) [No. 45 of 2021 665]

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
4420.19.00	Other statuettes and other ornaments	5%	
4420.90.00	Wood marquetry, inlaid wood; caskets... Of wood	5%	
4421.10.00	Clothes hangers of wood	5%	
4421.91.00	Other articles of bamboo	5%	
4421.99.00	Other articles of wood	5%	
4601.21.00	Mats, matting and screens of bamboo	5%	
4601.22.00	Mats, matting and screens of Rattan	5%	
4601.29.00	Other mats, matting and screens of vegetable materials.	5%	
4601.92.00	Other plaits and similar products of plaiting materials, of bamboo	5%	
4601.93.00	Other plaits and similar products of plaiting materials, of rattan	5%	
4601.94.00	Other plaits and similar products of plaiting materials, of other vegetable materials	5%	
4601.99.00	Other plaits and similar products of plaiting materials, (excl. of vegetable materials)	5%	
4602.11.00	Basketwork, wickerwork and other articles..., of bamboo	5%	
4602.12.00	Basketwork, wickerwork and other articles..., of rattan	5%	
4602.19.00	Basketwork, wickerwork and other articles..., of other vegetable materials	5%	
4602.90.00	Articles of plaiting materials (excl. Of vegetable material)	5%	
4803.00.00	Toilet or facial tissue stock, towel or napkin stock and similar paper..., in rolls or sheets	5%	
4812.00.00	Filter blocks, slabs and plates, of paper pulp	5%	
4813.10.00	Cigarette paper in the form of booklets or tubes	5%	
4813.20.00	Cigarette paper in rolls of a width =<5cm	5%	
4813.90.00	Other cigarette paper whether or not cut to size	5%	
4817.10.00	Envelopes of paper or paperboard	5%	
4817.20.00	Letter cards, plain postcards and correspondence cards of paper...	5%	
4817.30.00	Boxes, pouches, wallets ..., of paper or paperboard containing paper stationery	5%	
4818.10.00	Toilet paper	5%	
4818.20.00	Handkerchiefs, cleansing or facial tissues and towels of paper pulp, paper, cellulose wadding or webs of cellulose fibres	5%	
4818.30.00	Tablecloths and serviettes of paper pulp, paper, cellulose wadding or webs of cellulose fibres	5%	
4818.50.00	Articles of apparel and clothing of paper pulp, paper, cellulose wadding or webs of cellulose fibres	5%	
4818.90.00	Other household, sanitary or hospital articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres	5%	
4819.10.00	Cartons, boxes and cases, of corrugated paper or paperboard	5%	
4819.30.00	Sacks and bags, having a base of a width of >=40cm of paper, paperboard, cellulose wadding or webs of cellulose fibres	5%	
4819.40.00	Other sacks and bags, including cones of paper, paperboard, nes	5%	

666 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
4819.50.10	Other packing container, including record sleeves, of paper...,—pictorial seed packets	5%	
4819.50.90	Other packing containers, including record sleeves, of paper..., nes—other	5%	
4819.60.00	Box files, letter trays, storage boxes, etc, of paper	5%	
4820.10.00	Registers, account books, order and receipt books, of paper, paperboard	5%	
4820.20.00	Exercise-books of paper or paperboard	5%	
4820.30.00	Binders (other than book covers) folders & file covers of paper/paperboard	5%	
4820.40.00	Manifold business forms and interleaved carbon sets	5%	
4820.50.00	Albums for stamps or for collections of paper or paper board	5%	
4820.90.00	Blotting pads, book covers and other articles of stationery of paper...	5%	
4910.00.00	Calendars of any kind, printed, including calendar blocks	5%	
4911.10.00	Trade advertising material, commercial catalogues and the like, printed	5%	
4911.91.00	Pictures, designs and photographs	5%	
4911.99.10	Other printed matter, scratch cards for pre-paid telecom time.	5%	
4911.99.90	Other printed matter, nes	5%	
5201.00.00	Cotton, not carded or combed	5%	
5203.00.00	Cotton, carded or combed	5%	
5509.11.00	Single yarn containing 85% or more by weight of staple fibres of nylon or other polyamides	5%	
5509.12.00	Multiple (folded) cabled yarn containing 85% or more by weight of staple fibres of nylon or other polyamides	5%	
5509.21.00	Single yarn containing 85% or more by weight of polyester staple fibre	5%	
5509.22.00	Multiple (folded) cabled yarn containing 85% or more by weight of polyester staple fibre	5%	
5509.31.00	Single yarn, containing 85% acrylic or modacrylic staple fibres	5%	
5509.32.00	Multiple or cabled yarn, containing 85% acrylic or modacrylic staple fibres	5%	
6110.11.00	Jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted of wool	5%	
6110.12.00	Jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted of kashmir (cashmere) goats	5%	
6110.19.00	Other jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted	5%	
6110.20.00	Jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted of cotton	5%	
6110.30.00	Jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted of man-made fibre	5%	
6110.90.00	Jerseys, pullovers, cardigans, waistcoats and similar articles knitted or crocheted of other textile materials	5%	
6305.32.00	Flexible intermediate bulk containers, of man-made textile materials	20%	
6305.33.00	Sacks and bags, for packing goods,of polyethylene/polypropylene strip nes	10%	

Customs and Excise (Amendment) [No. 45 of 2021 667

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
6309.00.00	Worn clothing and other worn articles	5%	
6401.10.00	Waterproof footwear incorporating a protective metal toe-cap...	5%	
6401.92.00	Other waterproof footwear covering the ankle but not the knee	5%	
6401.99.00	Other Waterproof footwear	5%	
6402.12.00	Ski-boots, cross-country ski footwear/snowboard boots, of rubber or plastics	5%	
6402.19.00	Other sport footwear, nes, of rubber or plastics	5%	
6402.20.00	Footwear with upper straps/thongs plugged into soles, of rubber or plastics	5%	
6402.91.00	Other footwear, nes, covering the ankle of rubber or plastics	5%	
6402.99.00	Other footwear, nes, of rubber or plastics	5%	
6403.12.00	Ski-boots, snowbrd boots, with rubber, plastics, leather soles,& leather upper	5%	
6403.19.00	Other sports footwear, with rubber, plastics, leather...soles, leather uppers	5%	
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	5%	
6403.40.00	Other footwear incorporating a protective metal toe-cap	5%	
6403.51.00	Other footwear with leather soles and uppers, covering the ankle	5%	
6403.59.00	Other footwear with outer soles of leather soles, nes	5%	
6403.91.00	Other footwear covering the ankle	5%	
6403.99.00	Other footwear with rubber... Soles, leather uppers,	5%	
6404.11.00	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like with outer soles of rubber or plastic soles and uppers of textile materials	5%	
6404.19.00	Other footwear with outer soles of rubber or plastic	5%	
6404.20.00	Footwear with leather or composition leather soles and textile uppers	5%	
6405.10.00	Footwear, nes, with leather or composition leather uppers	5%	
6405.20.00	Footwear, nes, with textile uppers	5%	
6405.90.00	Other footwear, nes	5%	
6406.10.00	Uppers and parts thereof (excl. Stiffeners)	5%	
6703.00.10	Human hair dressed, thinned, bleached or otherwise worked prepared for use in the making of wigs and the like	5%	
6703.00.90	Other human hair	5%	
6704.11.00	Complete wigs of synthetic textile materials	5%	
6704.19.00	False beards, eyebrows and eyelashes, etc, of synthetic fibres	5%	

668 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
6704.20.00	Wigs, false beards, eyebrows, etc and articles, nes, of human hair	5%	
6704.90.00	Other Wigs, false beards, eyebrows, etc, of other materials	5%	
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate)	5%	
6802.10.00	Tiles, cubes...; artificially coloured granules chippings and powder	5%	
6802.21.00	Marble, travertine, alabaster, simply cut or sawn, with flat or even surface	5%	
6802.23.00	Granite, simply cut or sawn, with flat or even surface	5%	
6802.29.00	Other monumental/building stone, simply cut or sawn, with flat or even surface	5%	
6802.91.00	Marble, travertine and alabaster, worked	5%	
6802.92.00	Calcareous stone (excl. Marble, travertine and alabaster), worked	5%	
6802.93.00	Worked granite	5%	
6802.99.00	Other monumental/building stone, worked	5%	
6803.00.00	Worked slate and articles of slate or of agglomerated slate	5%	
6804.10.00	Millstones and grindstones for milling, grinding or pulping	5%	
6804.21.00	Millstones... of agglomerated synthetic or natural diamond	5%	
6804.22.00	Millstones... of other agglomerated abrasives or of ceramics	5%	
6804.23.00	Millstones...of natural stone	5%	
6804.30.00	Hand sharpening or polishing stones	5%	
6810.11.00	Building blocks and bricks, of cement or artificial stone or concrete	5%	
6810.19.00	Other flagstones and similar articles of cement, concrete or artificial stone	5%	
6810.91.00	Prefabricated structural components for building, etc, of cement...	5%	
6810.99.00	Articles of cement, concrete or artificial stone whether or not reinforced	5%	
6811.40.00	Articles containing asbestos	5%	
6811.81.00	Corrugated sheets not containing asbestos	5%	
6811.82.00	Other sheets not containing asbestos	5%	
6811.89.00	Other articles of cellulose fibre-cement or the like not containing asbestos	5%	
6904.90.10	Ceramic support or filler tiles	5%	
6907.21.00	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 of a water absorption coefficient by weight not exceeding 0.5%	5%	
6907.22.00	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%	5%	

Customs and Excise (Amendment) [No. 45 of 2021 669]

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
6907.23.00	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 of a water absorption coefficient by weight exceeding 10%	5%	
6907.30.00	Mosaic cubes and the like, other than those of subheading 6907.40	5%	
6907.40.00	Finishing ceramics	5%	
7005.10.00	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5%	
7005.21.00	Other non-wired glass coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	
7005.29.00	Other non-wired glass	5%	
7005.30.00	Wired glass	5%	
7101.10.00	Natural pearls	5%	
7101.21.00	Unworked cultured pearls	5%	
7101.22.00	Worked cultured pearls	5%	
7103.10.00	Precious (other than diamonds) or semi-precious stones, unworked or simply sawn or roughly shaped	5%	
7103.91.00	Rubies, sapphires and emeralds, otherwise worked	5%	
7103.99.00	Other precious or semi-precious stones, otherwise worked	5%	
7105.90.00	Other dust and powder of natural or synthetic precious or semi-precious stones	5%	
7106.10.00	Silver (incl. Silver plated with gold or platinum) in powder form	5%	
7106.91.00	Unwrought Silver (incl. Silver plated with gold or platinum)	5%	
7106.92.00	Semi-manufactured silver (incl. Silver plated with gold or platinum)	5%	
7107.00.10	Bars, rods, sections, tubes and wire of base metals clad with silver, not further worked than semi-manufactured	5%	
7107.00.20	Sheets, plates and strips of base metals clad with silver, not further worked than semi-manufactured	5%	
7107.00.30	Other base metals clad with silver, not further worked than semi-manufactured	5%	
7108.11.00	Non-monetary powder of gold (incl. gold plated with platinum)	5%	
7108.12.00	Non-monetary unwrought gold (incl. gold plated with platinum)	5%	
7108.13.10	Bullion in semi-manufactured forms	5%	
7108.13.90	Gold in other semi manufactured forms	5%	
7109.00.10	Bars, rods, section, tubes and wire of base metals or silver, clad with gold, not further worked than semi-manufactured	5%	
7109.00.20	Sheets, plates & strips of base metals or silver, clad with gold, not further worked than semi-manufactured	5%	

670 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7109.00.30	Other base metals or silver clad with gold, not further worked than semi-manufactured	5%	
7110.11.00	Platinum unwrought or in powder form	5%	
7110.19.00	Platinum in semi-manufactured forms	5%	
7110.21.00	Palladium, unwrought or in powder form	5%	
7110.29.00	Palladium in semi-manufactured forms	5%	
7110.31.00	Rhodium, unwrought or in powder form	5%	
7110.39.00	Rhodium in semi-manufactured forms	5%	
7110.41.00	Iridium, osmium and ruthenium, unwrought or in powder form	5%	
7110.49.00	Iridium, osmium and ruthenium, in semi-manufactured forms	5%	
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	5%	
7112.30.00	Ash containing precious metal or precious metal compounds	5%	
7112.91.00	Other waste and scrap of gold, including metal clad with gold but excluding sweepings containing other precious metals	5%	
7112.92.00	Waste and scrap of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	5%	
7112.99.10	Anodic slimes	5%	
7112.99.90	Other waste and scrap of precious metal or precious metal compounds	5%	
7113.11.00	Articles of jewellery and parts thereof of silver whether or not plated or clad with other precious metals	5%	
7113.19.00	Articles of jewellery and parts thereof of other precious metals whether or not plated or clad with other precious metals	5%	
7113.20.00	Articles of jewellery and parts thereof of base metal clad with precious metal	5%	
7114.11.00	Articles of goldsmiths' or silversmiths' wares and parts thereof of silver, whether or plated or clad with other precious metal	5%	
7114.19.00	Articles of goldsmiths' or silversmiths' wares and parts thereof of other precious metal whether or plated or clad with other precious metal	5%	
7114.20.00	Articles of goldsmiths' or silversmiths' wares and parts thereof of base metal clad with precious metal	5%	
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum	5%	
7115.90.00	Other articles of precious metal or of metal clad with precious metal	5%	
7116.10.00	Articles of natural or cultured pearls	5%	
7116.20.00	Articles of precious or semi-precious stones	5%	

Customs and Excise (Amendment) [No. 45 of 2021 671

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7117.11.00	Cuff-links and studs of base metal whether or not plated with precious metal	5%	
7117.19.00	Other imitation jewellery of base metal whether or not plated with precious metal	5%	
7117.90.00	Other imitation jewellery	5%	
7201.10.00	Non-alloy pig iron containing, =<0.5% phosphorus, in pigs, blocks or other primary forms	5%	
7201.20.00	Non-alloy pig iron containing, >0.5% phosphorus, in pigs, blocks or other primary forms	5%	
7201.50.00	Alloy pig iron; spiegeleisen in pigs, blocks or other primary forms	5%	
7202.11.00	Ferro-manganese, containing by weight >2% carbon	5%	
7202.19.00	Other ferro-manganese	5%	
7202.21.00	Ferro-silicon, containing by weight >55% silicon	5%	
7202.29.00	Other ferro-silicon	5%	
7202.30.00	Ferro-silico-manganese	5%	
7202.41.00	Ferro-chromium, containing by weight >4% carbon	5%	
7202.49.00	Other ferro-chromium	5%	
7202.50.00	Ferro-silico-chromium	5%	
7202.60.00	Ferro-nickel	5%	
7202.70.00	Ferro-molybdenum	5%	
7202.80.00	Ferro-tungsten and ferro-silico-tungsten	5%	
7202.91.00	Ferro-titanium and ferro-silico-titanium	5%	
7202.92.00	Ferro-vanadium	5%	
7202.93.00	Ferro-niobium	5%	
7202.99.00	Other ferro-alloys, nes	5%	
7203.10.00	Ferrous products obtained by direct reduction of iron ore	5%	
7203.90.00	Other spongy ferrous products and iron having a minimum purity by weight of 99.94% pure iron, in lumps, pellets or similar forms	5%	
7204.10.00	Waste and scrap of cast iron	5%	
7204.21.00	Waste and scrap of stainless steel	5%	
7204.29.00	Other waste and scrap of alloy steel	5%	
7204.30.00	Waste and scrap of tinned iron or steel	5%	
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, filing, trimmings and stamping, whether or not in bundles	5%	
7204.49.00	Other waste and scrap, nes	5%	
7204.50.00	Remelting scrap ingots	5%	
7205.10.00	Granules of pig iron, spiegeleisen, iron or steel	5%	
7205.21.00	Powders of alloy steel	5%	
7205.29.00	Other powders of pig iron, spiegeleisen, iron or steel	5%	
7206.10.00	Ingots of iron and non-alloy steel	5%	
7206.90.00	Other iron and non-alloy steel, in primary forms	5%	
7207.11.00	Semi-finished products of iron/steel, containing by weight <0.25% of carbon, of rectangular (incl. square) cross-section, the width measuring less than twice the thickness	5%	

672 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7207.12.00	Semi-finished products of iron/steel, containing by weight <0.25% of carbon, of rectangular (other than square) cross-section	5%	
7207.19.00	Other semi-finished products of iron/steel, containing by weight <0.25% of carbon, nes	5%	
7207.20.00	Semi-finished products of iron or non-alloy steel, containing by weight >=0.25% or more of carbon	5%	
7210.11.00	Flat-rolled products of iron or steel, of a width >=600mm, >= 0.5mm thickness, plated or coated with tin	5%	
7210.12.00	Flat-rolled products of iron or steel, of a width >=600mm, < 0.5mm thickness, plated or coated with tin	5%	
7210.20.00	Flat-rolled products iron or steel of a width >=600mm plated or coated with lead, incl. terne-plate	5%	
7210.30.00	Flat-rolled products iron or steel, of a width >=600mm, electrolytically plated or coated with zinc	5%	
7210.41.00	Flat-rolled products of iron or steel, of a width >=600mm, corrugated otherwise plated or coated with zinc	5%	
7210.49.00	Other flat-rolled products of iron or steel, of a width >=600mm, otherwise plated or coated with zinc	5%	
7210.50.00	Flat-rolled products of iron or steel, of a width >=600mm, plated or coated with chromium oxides or with chromium and chromium oxides	5%	
7210.61.00	Flat-rolled products of iron or steel, of a width >=600mm plated or coated with aluminium-zinc alloys	5%	
7210.69.00	Other flat-rolled products of iron or steel, of a width >=600mm plated or coated with aluminium, nes	5%	
7210.70.00	Flat-rolled products of iron or steel, of a width >=600mm painted, varnished, or coated with plastics	5%	
7210.90.00	Other flat-rolled products of iron or steel, of a width >=600mm, clad, plated or coated	5%	
7211.13.00	Flat hot-rolled iron or non-alloy steel, rolled on four faces or in a closed box pass, of a width >150mm and a thickness of >=4mm, not in coils and without patterns in relief	5%	
7211.14.00	Flat-rolled products of iron or non-alloy steel of a width <600mm, not clad, plated or coated, not further worked than hot-rolled of a thickness of >=4.75mm	5%	
7211.19.00	Other flat-rolled products of iron or non-alloy steel of a width <600mm, not clad, plated or coated, not further worked than hot-rolled, nes	5%	
7211.23.00	Flat-rolled products of iron or non-alloy steel of a width <600mm, not clad, plated or coated, not further worked than cold-rolled (cold-reduced) containing by weight <0.25% of carbon	5%	
7211.29.00	Other flat-rolled products of iron or non-alloy steel of a width <600mm, not clad, plated or coated, not further worked than cold-rolled (cold-reduced)	5%	
7211.90.00	Other flat-rolled products of iron or non-alloy steel of a width <600mm, not clad, plated or coated, nes	5%	
7212.10.00	Flat-rolled products of iron or non-alloy steel of a width <600mm, plated or coated with tin	5%	

Customs and Excise (Amendment) [No. 45 of 2021 673]

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7212.20.00	Flat-rolled products of iron or non-alloy steel of a width <600mm, electrolytically plated or coated with zinc	5%	
7212.30.00	Flat-rolled products of iron or non-alloy steel of a width <600mm, otherwise plated or coated with zinc	5%	
7212.40.00	Flat-rolled products of iron or non-alloy steel of a width <600mm, painted, varnished or coated with plastics	5%	
7212.50.00	Flat-rolled products of iron or non-alloy steel of a width <600mm, otherwise plated or coated	5%	
7212.60.00	Flat-rolled products of iron or non-alloy steel of a width <600mm, clad	5%	
7213.20.00	Bars and rods, hot-rolled, in irregularly wound coils, of free-cutting steel	5%	
7213.91.00	Bars and rods, hot-rolled, in irregularly wound coils, of iron or steel of circular cross-section measuring <14mm in diameter	5%	
7213.99.00	Other bars and rods, hot-rolled, in irregularly wound coils, of iron or steel, nes	5%	
7214.10.00	Other bars and rods of iron or non-alloy steel, not further worked than forged	5%	
7214.20.10	Other bars and rods of iron or non-alloy steel, twisted after rolling process	5%	
7214.20.90	Other bars and rods of iron or non-alloy steel, containing indentations, ribs, groves or other deformations produced during the rolling process	5%	
7214.30.00	Other bars and rods of free-cutting steel	5%	
7214.91.00	Bars and rods of iron or non-alloy steel of rectangular (other than square) cross-section	5%	
7214.99.00	Other bars and rods of iron or non-alloy steel, hot-rolled, hot-drawn or hot extruded, nes	5%	
7215.10.00	Bars and rods of iron or non-alloy steel, of free-cutting steel, not further worked than cold-formed or cold finished	5%	
7215.50.00	Bars and rods of iron or non-alloy steel, not further worked than cold-formed or cold finished	5%	
7215.90.00	Other bars and rods of iron or non-alloy steel	5%	
7216.21.00	L sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height <80mm	5%	
7216.22.00	T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height <80mm	5%	
7216.40.00	L or T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded of a height >=80mm	5%	
7216.50.00	Other angles, shapes and sections of iron and non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded.	5%	

674 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7216.61.00	Angles, shapes and sections, not further worked than cold-formed or cold-finished obtained from flat rolled products.	5%	
7216.69.00	Other angles, shapes and sections, not further worked than cold-formed or cold-finished	5%	
7216.91.00	Other angles, shapes and sections of iron or non-alloy steel cold-formed or cold finished	5%	
7216.99.00	Other angles, shapes and sections of iron or non-alloy steel	5%	
7217.10.00	Wire of iron or non-alloy steel not plated or coated, whether or not polished	5%	
7217.20.00	Wire of iron or non-alloy steel not plated or coated with zinc	5%	
7217.30.00	Wire of iron or non-alloy steel, plated or coated with base metals	5%	
7217.90.00	Other wire of iron or non-alloy steel	5%	
7218.10.00	Stainless steel in ingots and other primary forms	5%	
7218.91.00	Semi-finished products of stainless steel, of rectangular (other than square) cross-section	5%	
7218.99.00	Other semi-finished products of stainless steel	5%	
7219.11.00	Flat-rolled products of stainless steel of a width of \geq 600mm or more, not further worked than hot-rolled, in coils of a thickness >10 mm	5%	
7219.12.00	Flat-rolled products of stainless steel of a width of \geq 600mm or more, not further worked than hot-rolled, in coils of a thickness ≥ 4.75 mm but <10 mm	5%	
7219.13.00	Flat-rolled products of stainless steel of a width of \geq 600mm or more, not further worked than hot-rolled, in coils of a thickness ≥ 3 mm but <4.75 mm	5%	
7219.14.00	Flat-rolled products of stainless steel of a width of \geq 600mm or more, not further worked than hot-rolled, in coils of a thickness <3 mm	5%	
7219.21.00	Flat-rolled products of stainless steel of a width of \geq 600mm or more, not further worked than hot-rolled, not in coils of a thickness >10 mm	5%	
7219.22.00	Flat-rolled products of stainless steel of a width of \geq 600mm or more, not further worked than hot-rolled, not in coils of a thickness ≥ 4.75 mm but <10 mm	5%	
7219.23.00	Flat-rolled products of stainless steel of a width of \geq 600mm or more, not further worked than hot-rolled, not in coils of a thickness ≥ 3 mm but <4.75 mm	5%	
7219.24.00	Flat-rolled products of stainless steel of a width of \geq 600mm or more, not further worked than hot-rolled, not in coils of a thickness <3 mm	5%	
7219.31.00	Flat-rolled products of stainless steel of a width of \geq 600mm or more, not further worked than hot-rolled, not in coils of a thickness >10 mm	5%	

Customs and Excise (Amendment) [No. 45 of 2021 675]

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7219.32.00	Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than cold-rolled (cold-reduced), of a thickness ≥ 3 mm but < 4.75 mm	5%	
7219.33.00	Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than cold-rolled (cold-reduced), of a thickness > 1 mm but < 3 mm	5%	
7219.34.00	Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than cold-rolled (cold-reduced), of a thickness ≥ 0.5 mm but < 1 mm	5%	
7219.35.00	Flat-rolled products of stainless steel of a width of ≥ 600 mm or more, not further worked than cold-rolled (cold-reduced), of a thickness < 0.5 mm	5%	
7219.90.00	Other flat-rolled products of stainless steel of a width of ≥ 600 mm or more	5%	
7220.11.00	Flat-rolled products of stainless steel, of a width less than 600mm not further worked than hot-rolled, of a thickness of ≥ 4.75 mm	5%	
7220.12.00	Flat-rolled products of stainless steel, of a width less than 600mm not further worked than hot-rolled, of a thickness of < 4.75 mm	5%	
7220.20.00	Flat-rolled products of stainless steel, of a width less than 600mm not further worked than cold-rolled (cold-reduced)	5%	
7220.90.00	Other flat-rolled products of stainless steel, of a width less than 600mm	5%	
7221.00.00	Bars and rods, hot-rolled in irregularly wound coils of stainless steel	5%	
7222.11.00	Other bars and rods of stainless steel not further worked than hot-rod, hot-drawn or extruded of circular cross-section	5%	
7222.19.00	Other bars and rods of stainless steel not further worked than hot-rod, hot-drawn or extruded	5%	
7222.20.00	Other bars and rods of stainless steel not further worked than cold-formed or cold-finished	5%	
7222.30.00	Other bars and rods of stainless	5%	
7222.40.00	Angles, shapes and sections of stainless steel	5%	
7223.00.00	Wire of stainless steel	5%	
7224.10.00	Other alloy steel in ingots and other primary forms	5%	
7224.90.00	Other alloy steel of semi-finished products	5%	
7225.11.00	Flat-rolled products of other alloy steel of a width of ≥ 600 mm, of grain-oriented silicon-electrical steel	5%	
7225.19.00	Flat-rolled products of other alloy steel of a width of ≥ 600 mm, of other silicon-electrical steel	5%	

676 No. 45 of 2021] *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7225.30.00	Flat-rolled products of other alloy steel of a width of ≥ 600 mm, not further worked than hot-rolled in coils	5%	
7225.40.00	Flat-rolled products of other alloy steel of a width of ≥ 600 mm, not further worked than hot-rolled not in coils	5%	
7225.50.00	Flat-rolled products of other alloy steel of a width of ≥ 600 mm, not further worked than cold-rolled (cold-reduced)	5%	
7225.91.00	Flat-rolled products of other alloy steel of a width of ≥ 600 mm, electrolytically plated or coated with zinc	5%	
7225.92.00	Flat-rolled products of other alloy steel of a width of ≥ 600 mm, otherwise plated or coated zinc	5%	
7225.99.00	Other flat-rolled products of other alloy steel of a width of ≥ 600 mm, nes	5%	
7226.11.00	Flat-rolled products of other alloy steel of a width of < 600 mm, of grain-oriented silicon-electrical steel	5%	
7226.19.00	Flat-rolled products of other alloy steel of a width of < 600 mm, of other silicon-electrical steel	5%	
7226.20.00	Flat-rolled products of other alloy steel of a width of < 600 mm, of high speed steel	5%	
7226.91.00	Flat-rolled products of other alloy steel of a width of < 600 mm, not further worked than hot-rolled	5%	
7226.92.00	Flat-rolled products of other alloy steel of a width of < 600 mm, not further worked than cold-rolled (cold-reduced)	5%	
7226.99.00	Other flat-rolled products of other alloy steel of a width of < 600 mm, nes	5%	
7227.10.00	Bars and rods, hot-rolled, in irregularly wound coils, of high-speed steel	5%	
7227.20.00	Bars and rods, hot-rolled, in irregularly wound coils, of silico-manganese steel	5%	
7227.90.00	Other bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel, nes	5%	
7228.10.00	Other bars and rods, of high-speed steel	5%	
7228.20.00	Other bars and rods of silico-manganese steel	5%	
7228.30.00	Other bars and rods of alloy steel, not further worked than hot-rolled, hot-drawn or extruded	5%	
7228.40.00	Other bars and rods of alloy steel, not further worked than forged	5%	
7228.50.00	Other bars and rods of alloy steel, not further worked than cold-formed or cold-finished	5%	
7228.60.00	Other bars and rods of alloy steel, nes	5%	
7228.70.00	Angles, shapes and sections of other alloy steel	5%	
7228.80.00	Hollow drill bars and rods, of alloy or non-alloy steel	5%	

Customs and Excise (Amendment) [No. 45 of 2021 677]

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7229.20.00	Wire of silico-manganese steel	5%	
7229.90.00	Wire of other alloy steel, nes	5%	
7301.10.00	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	5%	
7301.20.00	Angles, shapes and sections of welded iron or steel	5%	
7303.00.10	Tubes, pipes and hollow profiles, of cast iron - down piping and guttering	5%	
7303.00.90	Other tubes, pipes and hollow profiles, of cast iron	5%	
7304.11.00	Line pipe of a kind used for oil or gas pipelines of stainless steel	5%	
7304.19.00	Other Line pipe of a kind used for oil or gas pipelines	5%	
7304.22.00	Drill pipe of stainless steel of a kind used in drilling for oil or gas	5%	
7304.23.00	Other drill pipe of a kind used in drilling for oil or gas	5%	
7304.24.00	Casing and tubing of stainless steel of a kind used in drilling for oil or gas	5%	
7304.29.00	Other casing, tubing and drill pipe, of a kind used in drilling for oil or gas	5%	
7304.31.00	Cold-drawn or cold-rolled (cold-reduced) tubes, pipes and hollow profiles, seamless of circular cross-section, of iron or non-alloy steel	5%	
7304.39.00	Other tubes, pipes and hollow profiles, seamless of circular cross-section, of iron or non-alloy steel	5%	
7304.41.00	Cold-drawn or cold-rolled (cold-reduced) tubes, pipes and hollow profiles, seamless of circular cross-section, of stainless steel	5%	
7304.49.00	Other tubes, pipes and hollow profiles, seamless of circular cross-section, of stainless steel	5%	
7304.51.00	Cold-drawn or cold-rolled (cold-reduced) tubes, pipes and hollow profiles, seamless of circular cross-section, of other alloy steel	5%	
7304.59.00	Other tubes, pipes and hollow profiles, seamless of circular cross-section, of other alloy steel	5%	
7304.90.00	Other tubes, pipes and hollow profiles, seamless of iron (other than cast iron) or steel	5%	
7305.11.00	Longitudinally submerged arc welded line of a kind used for oil or gas pipe lines, >406.4mm external diameter	5%	
7305.12.00	Other longitudinally welded line of a kind used for oil or gas pipe lines, >406.4mm external diameter	5%	
7305.19.00	Other line of a kind used for oil or gas pipe lines, >406.4mm external diameter	5%	
7305.20.00	Casing of a kind used in drilling for oil or gas, >406.4mm external diameter	5%	
7305.31.00	Other longitudinally welded tubes and pipes >406.4mm external diameter	5%	
7305.39.00	Other welded tubes and pipes >406.4mm external diameter	5%	
7305.90.00	Other tubes and pipes >406.4mm external diameter	5%	

678 No. 45 of 2021] *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7306.11.00	Welded, of stainless steel line pipe of a kind used for oil or gas	5%	
7306.19.00	Other line pipe of a kind used for oil or gas pipelines	5%	
7306.21.00	Welded, of stainless steel casing and tubing drill pipe of a kind used in drilling for oil or gas	5%	
7306.29.00	Other casing and tubing of a kind used in drilling for oil or gas	5%	
7306.30.00	Other welded tubes, pipes and hollow profiles of circular cross-section of iron or non-alloy steel	5%	
7306.40.00	Other welded tubes, pipes and hollow profiles of circular cross-section of stainless steel	5%	
7306.50.00	Other welded tubes, pipes and hollow profiles of circular cross-section of other alloy steel	5%	
7306.61.00	Other welded tubes, pipes and hollow profiles of square or rectangular cross-section of iron or steel	5%	
7306.69.00	Other welded tubes, pipes and hollow profiles of non-circular cross-section of iron or steel	5%	
7306.90.00	Other tubes, pipes and hollow profiles of iron or steel	5%	
7307.11.00	Tube or pipe fittings of non-malleable cast iron	5%	
7307.19.00	Other cast tube or pipe fittings of iron or steel	5%	
7307.21.00	Flanges of stainless steel	5%	
7307.22.00	Threaded elbows, bends and sleeves of stainless steel	5%	
7307.23.00	Butt welding fittings of stainless steel	5%	
7307.29.00	Other tube or pipe fittings of stainless steel	5%	
7307.91.00	Other flanges of iron or steel	5%	
7307.92.00	Other threaded elbows, bends and sleeves of iron or steel	5%	
7307.93.00	Other butt welding fittings of iron or steel	5%	
7307.99.00	Tube or pipe fittings of iron or steel, nes	5%	
7308.30.00	Doors, window and their frames and thresholds for doors of iron or steel	5%	
7308.40.00	Equipment for scaffolding, shuttering, propping or pitpropping of iron or steel	5%	
7308.90.10	Gates of a kind used for agricultural or railway fencing of iron or steel	5%	
7308.90.20	Minclead frames and super structures of iron or steel	5%	
7308.90.30	Shaft guide rails of iron or steel	5%	
7308.90.40	Smoke stacks of iron or steel	5%	
7308.90.50	Spiral and gravity chutes of iron or steel	5%	
7308.90.90	Other structures and parts of structures, of iron or steel	5%	
7312.10.00	Stranded wire, ropes and cables of iron or steel, not electrically insulated	5%	
7312.90.00	Plaited bands, slings and the like of iron or steel, not electrically insulated	5%	

Customs and Excise (Amendment) **[No. 45 of 2021 679]**

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7313.00.10	Barbed wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel imported for use in a farming or other agriculture enterprise	5%	
7313.00.90	Other barbed wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	5%	
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel	5%	
7317.00.10	Drawing pins of iron or steel	5%	
7317.00.20	Wire nails of iron or steel	5%	
7317.00.30	Hook nails and ring nails of iron or steel	5%	
7317.00.90	Other nails, tacks, corrugated nails and similar articles of iron or steel	5%	
7318.11.00	Threaded coach screws of iron or steel	5%	
7318.12.00	Threaded wood screws of iron or steel	5%	
7318.23.00	Non-threaded rivets of iron or steel	5%	
7318.24.00	Non-threaded cotters and cotter-pins of iron or steel	5%	
7318.29.00	Other non-threaded articles of iron or steel	5%	
7319.40.00	Safety pins and other pins of iron or steel	5%	
7320.10.00	Leaf-springs and leaves therefor, of iron or steel	5%	
7320.20.00	Helical springs of iron or steel	5%	
7320.90.00	Other springs and leaves for springs of iron or steel	5%	
7325.10.10	Non-malleable cast iron articles for agricultural or scientific purposes; tradesmen's tools	5%	
7325.10.90	Other non-malleable cast iron articles	5%	
7325.91.00	Grinding balls and similar articles for mills of iron or steel	5%	
7325.99.10	Other malleable cast articles of iron or steel for agricultural or scientific purposes; tradesmen's tools	5%	
7325.99.90	Other malleable cast articles of iron or steel	5%	
7326.11.00	Grinding balls and similar articles for mills, forged or stamped, but not further worked of iron or steel	5%	
7326.19.10	Forged or stamped articles for agricultural or scientific purposes; tradesmen's tools of iron or steel	5%	
7326.19.90	Forged or stamped articles of iron or steel but not further worked	5%	
7326.20.10	Articles of iron or steel wire, for agricultural or scientific purposes; tradesmen's tool	5%	
7326.20.90	Other articles of iron or steel wire	5%	
7326.90.10	Other articles of iron or steel for agricultural or scientific purposes; tradesmen's tools	5%	
7326.90.91	Can ends of iron or steel, for use in manufacture	5%	
7326.90.99	Other articles of iron or steel	5%	
7401.00.10	Copper matte	5%	
7401.00.20	Cement copper (precipitated copper)	5%	
7402.00.11	Copper blister	5%	
7402.00.19	Other unrefined copper	5%	
7402.00.20	Copper anodes for electrolytic refining	5%	
7403.11.10	Electro-refined copper cathodes (high purity)	5%	
7403.11.20	Electro-refined copper cathodes (low purity)	5%	
7403.11.30	Electro-won copper cathodes (high purity)	5%	
7403.11.40	Electro-won copper cathodes (low purity)	5%	

680 No. 45 of 2021] *Customs and Excise (Amendment)*

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7403.11.91	Copper bearing products of electro-refining process	5%	
7403.11.92	Copper bearing products of electro-winning process	5%	
7403.12.00	Wire-bars of refined copper	5%	
7403.13.00	Billets of refined copper	5%	
7403.19.00	Other refined copper	5%	
7403.21.00	Copper-zinc base alloys (brass), unwrought	5%	
7403.22.00	Copper-tin base alloys (bronze), unwrought	5%	
7403.29.10	Copper cobalt alloy	5%	
7403.29.90	Other copper alloys	5%	
7404.00.00	Copper waste and scrap	5%	
7405.00.00	Master alloys of copper	5%	
7406.10.00	Copper powders of non-lamellar structure	5%	
7406.20.00	Copper powders of lamellar structure; flakes	5%	
7407.10.00	Copper bars, rods and profiles of refined copper	5%	
7407.21.00	Copper bars, rods and profiles of copper-zinc base alloys (brass)	5%	
7407.29.00	Other copper bars, rods and profiles	5%	
7408.11.00	Refined copper wire, of which the maximum cross-sectional dimension >6mm	5%	
7408.19.00	Other refined copper wire	5%	
7408.21.00	Wire of copper-zinc base alloys (brass)	5%	
7408.22.00	Wire of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver)	5%	
7408.29.00	Wire of other copper alloys	5%	
7409.11.00	Refined copper plates, sheets and strip, in coils, of a thickness >0.15mm	5%	
7409.19.00	Other refined copper plates, sheets and strip, of a thickness >0.15mm	5%	
7409.29.00	Other copper-zinc base alloys plates, sheets and strip, of a thickness >0.15mm	5%	
7409.31.00	Copper-tin base alloys (bronze) plates, sheets and strip, in coils, of a thickness >0.15mm	5%	
7409.39.00	Other copper-tin base alloys (bronze) plates, sheets and strip, of a thickness >0.15mm	5%	
7409.40.00	Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver) plates, sheets and strip, of a thickness >0.15mm	5%	
7409.90.00	Other copper alloys, plates, sheets and strip, of a thickness >0.15mm	5%	
7410.11.00	Refined copper foil, not backed, of a thickness (excluding any backing) <0.15mm	5%	
7410.12.00	Copper alloys foil, not backed, of a thickness (excluding any backing) <0.15mm	5%	

Customs and Excise (Amendment) [No. 45 of 2021 681

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
7410.21.00	Refined copper foil, backed, of a thickness (excluding any backing) <0.15mm	5%	
7410.22.00	Copper alloys foil, backed, of a thickness (excluding any backing) <0.15mm	5%	
7411.10.00	Tubes and pipes of refined copper	5%	
7411.21.00	Tubes and pipes of copper-zinc base alloys (brass)	5%	
7411.22.00	Tubes and pipes of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel- silver)	5%	
7411.29.00	Tubes and pipes of other copper alloys	5%	
7412.10.00	Tubes or pipe fittings of refined copper	5%	
7412.20.00	Tube or pipe fittings of copper alloys	5%	
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	5%	
7415.10.00	Nails and tacks, drawing pins, staples and similar articles of copper or of iron or steel with heads of copper	5%	
7415.21.00	Washers (including spring washers) of copper or of iron or steel	5%	
7415.29.00	Other articles not threaded articles of copper or of iron or steel	5%	
7415.33.00	Threaded screws, bolts and nuts of copper or of iron or steel	5%	
7415.39.00	Other threaded articles of copper or of iron or steel	5%	
7418.10.00	Table, kitchen or other household articles and parts thereof; pot scourers, scouring or polishing pads, gloves and the like of copper	5%	
7418.20.00	Sanitary ware and parts thereof of copper	5%	
7419.20.00	Articles of cast copper, moulded, stamped or forged, but not further worked	5%	
7419.80.00	Other articles of copper	5%	
7610.10.00	Doors, windows and their frames and thresholds for doors, of aluminium	5%	
7615.10.00	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like of aluminium	5%	
7615.20.10	Flush cisterns of aluminium	5%	
7615.20.90	Other sanitary ware and parts thereof of aluminium	5%	
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	5%	
8504.21.00	Liquid dielectric transformers having a power handling capacity <650kva	5%	
8504.22.00	Liquid dielectric transformers having a power handling capacity > 650 =<10000kva	5%	

682 No. 45 of 2021] Customs and Excise (Amendment)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
8504.23.00	Liquid dielectric transformers having a power handling capacity >10000kva	5%	
8504.31.00	Transformers having a power handling capacity =<1kva	5%	
8504.32.00	Transformers having a power handling capacity >1kva =<16kva	5%	
8504.33.00	Transformers having a power handling capacity >16 =<500kva	5%	
8504.34.00	Transformers having a power handling capacity >500kva	5%	
8544.49.00	Other electric conductors for a voltage <1000V	5%	
8544.60.00	Other electric conductors for a voltage >1000V	5%	
9401.52.00	Seats of bamboo	5%	
9401.53.00	Seats of rattan	5%	
9401.59.00	Other seats of cane, osier or similar materials	5%	
9401.61.00	Upholstered seats with wooden frames	5%	
9401.69.00	Other seats with wooden frames	5%	
9401.71.00	Upholstered seats with metal frames	5%	
9401.79.00	Other seats with metal frames	5%	
9401.80.00	Other seats, nes	5%	
9401.91.00	Parts of seats of wood	5%	
9401.99.00	Other parts of seats	5%	
9403.30.00	Wooden furniture of a kind used in offices	5%	
9403.40.00	Wooden furniture of a kind used in the kitchen	5%	
9403.50.00	Wooden furniture of a kind used in the bedroom	5%	
9403.60.00	Other wooden furniture	5%	
9403.70.00	Furniture of plastics	5%	
9403.82.00	Furniture of bamboo	5%	
9403.83.00	Furniture of rattan	5%	
9403.89.00	Other furniture of cane, osier or similar materials	5%	
9403.91.00	Parts of furniture of wood	5%	
9403.99.00	Other parts of furniture	5%	
9404.10.00	Mattress supports	5%	
9404.21.00	Mattresses of cellular rubber or plastics whether or not covered	5%	
9404.29.00	Mattresses of other materials	5%	
9404.30.00	Sleeping bags	5%	
9404.40.00	Quilts, bedspreads, eiderdowns and duvets (comforters)	5%	
9404.90.00	Other cushions, pouffes and pillows	5%	
9405.31.00	Lighting strings of a kind used for Christmas trees, designed for use solely with light-emitting diode (led) light sources	5%	
9405.39.00	Other lighting strings of a kind used for Christmas trees	5%	
9505.10.00	Articles for Christmas festivities	5%	

Customs and Excise (Amendment) [No. 45 of 2021 683]

<i>HS Code</i>	<i>Description of Goods</i>	<i>Surtax Rate</i>	<i>Remarks</i>
9505.90.00	Other festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	5%	
9601.10.00	Worked ivory and articles of ivory	5%	
9601.90.00	Other worked bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving materials, and articles of these materials (including articles obtained by moulding)	5%	
9602.00.10	Honeycombs, of artificial wax	5%	
9602.00.90	Other: worked vegetable or mineral carving material and articles of these materials, moulded or carved articles of wax, stearin of natural gums or natural resin or of modelling pastes...nes	5%	
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	5%	
9604.00.00	Hand sieves and hand riddles	5%	
9620.00.00	Monopods, bipods, tripods and similar articles	5%	
9701.21.00	Paintings, drawings and pastels of an age > 100 years	5%	
9701.22.00	Mosaics of an age > 100 years	5%	
9701.29.00	Other collages and similar decorative plaques > 100 years	5%	
9701.91.00	Other paintings, drawings and pastels	5%	
9701.92.00	Other Mosaics	5%	
9701.99.00	Other collages and similar decorative plaques	5%	
9702.10.00	Original engravings, prints and lithographs of an age > 100 years	5%	
9702.90.00	Other original engravings, prints and lithographs	5%	
9703.10.00	Original sculptures and statuary, in any material of an age > 100 years	5%	
9703.90.00	Other original sculptures and statuary, in any material	5%	
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationary (stamped paper), and the like, used or unused, other than those of heading 49.07	5%	
9902.00.00	Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported by traveler for own use in his accompanied baggage or on his person	5%	
9903.00.00	Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported in single consignment	5%	
9904.00.00	Goods(excluding motor vehicles),being merchandise for sale or industrial or commercial use the total value does not > \$1000	5%;	

684 No. 45 of 2021] *Customs and Excise (Amendment)*

(b) in Part II(B), by the deletion of subheading 8701.20.00 and the substitution thereof of the following:

<i>Description of Goods</i>	<i>HS Code</i>	<i>Statistical unit</i>	<i>Surtax rate</i>	<i>Remarks</i>
With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	8701.21.00	No.	K2000	
With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	8701.22.00	No.	K2000	
With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	8701.23.00	No.	K2000	
With only electric motor for propulsion	8701.24.00	No.	K2000	
Other	8701.29.00	No.	K2000; and	

(c) by the repeal of Part III.

APPENDIX V
(Section 10)

Ninth Schedule
(Section 72A)

The Ninth schedule is amended—

- (a) by the deletion of subheading 1005.90.00;
- (b) in the description column opposite heading 71.12, by the insertion of the words “other than goods of heading 85.49.” immediately after the words “recovery of precious metal”;
- (c) by the deletion of the subheading Ex8106.00.00 and the substitution therefor of the following:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Duty Rate</i>
8106.10.10	---Waste and scrap of Bismuth	Kg	**
8106.90.10	---Waste and scrap of Bismuth	Kg	**

** 25% or KR 1,000 (one thousand kwacha) per tonne whichever is greater;

- (d) by the deletion of heading 81.07;
- (e) in the description column opposite heading 81.12, by the deletion of the words “Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap” and the substitution therefor of the words “Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), articles of these metals, including waste and scrap.”;
- (f) by the insertion of the following new subheadings immediately after subheading 8112.22.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Duty Rate</i>
Ex8112.31.00	-- Unwrought; waste and scrap;	Kg	**
Ex8112.39.00	-- Other, waste and scrap	Kg	**
Ex8112.41.00	-- Unwrought; waste and scrap;	Kg	**
Ex8112.49.00	-- Other, waste and scrap	Kg	**

** 25% or KR 1,000 (one thousand kwacha) per tonne whichever is the greater; and

- (g) by the insertion of the following new subheading immediately after subheading 8112.52.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit</i>	<i>Duty Rate</i>
8112.61.00	--Waste and scrap	Kg	**

** 25% or KR 1,000 (one thousand kwacha) per tonne whichever is the greater.

