

**THE CUSTOMS AND EXCISE (AMENDMENT)
BILL, 2016**

MEMORANDUM

The object of this Bill is to amend the Customs and Excise Act so as to—

- (a) align the First Schedule to the 2017 harmonised coding system;
- (b) revise the rates of carbon emission surtax and impose a five percent surtax on selected imported goods;
- (c) increase customs duty on semi-processed oil;
- (d) provide for advance ruling on origin of goods;
- (e) revise the rates of customs and excise duty payable on certain goods; and
- (f) provide for matters connected with, or incidental to, the foregoing.

L. KALALUKA,
Attorney-General

N.A.B. 45, 2016
7th December, 2016

A BILL

ENTITLED

An Act to amend the Customs and Excise Act.

ENACTED by the Parliament of Zambia.

Enactment

1. (1) This Act may be cited as the Customs and Excise (Amendment) Act, 2016, 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

5 (2) This Act shall come into operation on 1st January, 2017.

2. Section 2 of the principal Act is amended by the insertion, in the appropriate places, of the following definitions:

Amendment of section 2

10 “ bearer negotiable instrument ” includes a monetary instrument in bearer form such as a traveller’s cheque, negotiable instrument, cheque, promissory note, money order, electronic funds transfer and digital currency that is—

(a) endorsed without restriction;

(b) in such form that title to it passes upon delivery; and

15 (c) an incomplete negotiable instrument, including a bill of exchange, cheque and money order signed, but with the payee’s name omitted; and

20 “currency” means the coin and paper money of the Republic, or of a foreign country, that is designated as legal tender or is customarily used and accepted as a medium of exchange, and includes a bearer negotiable instrument;.

Insertion of
new section
73A, 73B
and 73C

3. The principal Act is amended by the insertion of the following section immediately after section 73:

Application
for advance
ruling on
origin of
goods

73A (1) A person may apply to the Commissioner-General in the prescribed manner and form for an advance ruling on origin in respect of goods to be imported by that person. 5

(2) The Commissioner-General shall, where the information provided by an applicant pursuant to subsection (1) is insufficient to enable the Commissioner-General to make a ruling on the origin of the goods in question, require additional information from the applicant before processing the application. 10

(3) The Commissioner-General shall, within ten working days from the date of receipt of an application under subsection (1), issue an advance ruling on the origin of the goods in respect of which the application is made, if the Commissioner-General determines that the goods are not subject to litigation or dispute. 15

(4) The Commissioner-General shall, where the Commissioner-General fails to issue an advance ruling on the origin of any goods within the period specified in subsection (3), notify the applicant, in writing, stating the reasons for the failure and advise the applicant when the advance ruling on the origin of the goods shall be made. 20

(5) An advance ruling on the origin of goods issued under this section shall— 25

- (a) describe the goods in respect of which it is issued;
- (b) be valid for thirty days from the date of issue of the advance ruling;
- (c) be binding on the Commissioner-General;
- (d) be applied solely in respect of the goods that conform in all material respects with the goods with respect to which the advance ruling on origin was issued; and 30
- (e) be applied exclusively for the purpose of determining the preferential rates of customs duty.

4. The principal Act is amended by the insertion of the following section immediately after section 76B: Insertion of new section 76C

5 76C. (1) The CommissionerGeneral may, in collaboration with the Zambia Information and C o m m u n i c a t i o n s Technology Authority, electronically collect and record transactional data for tax purposes and to ensure compliance with this Act. Electronic monitoring of excise tax compliance

10 (2) In this section, “Zambia Information and Communications Technology Authority” means the Zambia Information and Communications Technology Authority established under the Information and Communications Technologies Act, 2009.

Act No. 15 of 2009

5. Section 77 of the principal Act is amended by the—

Amendment of section 77

15 (a) deletion of subsections (1) and (2) and the substitution therefor of the following:

(1) Subject to subsection (2), there shall be charged, levied, collected and paid a surtax at the rates specified in the surtax tariff set out in Parts I and II(A) of the Fourth Schedule in respect of—

20 (a) goods that are imported into, manufactured or produced in Zambia; and

25 (b) carbon emissions from motor vehicles, excluding ambulances, prison vans and vehicles propelled by non-pollutant energy sources.

(2) Subject to subsection (1)(a), a surtax is payable on every motor vehicle older than five years at the rates specified in the surtax tariff set out in Part II(B) of the Fourth Schedule.;

30 (b) by the insertion of the following subsection immediately after subsection (2)—

(3) Despite subsection (1), the goods listed in Part III of the Fourth Schedule are exempt from surtax.; and

35 (c) the renumbering of subsections (3) to (7) as subsections (4) to (8), respectively.

- Amendment of section 108 6. Section 108 of the principal Act is amended in subsection (3) by the deletion of the word “twentieth” and the substitution therefor of the word “fifteenth”.
- Repeal and replacement of section 108A 7. The principal Act is amended by the repeal of section 108A and the substitution therefor of the following: 5
- Affixing of tax stamp **108A.** (1) Subject to section 108, a person who manufactures or imports goods that are subject to excise duty shall affix a tax stamp.
- (2) The Minister may by statutory instrument prescribe the goods to which a tax stamp may be applied and the manner of affixing and form of the tax stamp. 10
- (3) A person who contravenes subsection (1) commits an offence.
- (4) In subsection (1), “tax stamp” means such mark, in electronic form or otherwise, as the Minister may prescribe, by statutory instrument. 15
- Amendment of section 155 8. Section 155 of the principal Act is amended by the deletion of the words “eight thousand”, wherever they appear, and the substitution therefor of the words “twenty thousand”.
- Repeal and replacement of section 188 9. The principal Act is amended by the repeal of section 188 and the substitution therefor of the following: 20
- Keeping of records **188.** (1) A person carrying on a business in Zambia which involves handling or dealing in goods that are imported or exported or that are subject to excise duty or surtax shall keep or cause to be kept in Zambia, in the English language, complete records of that person’s transactions for that business for a period of six years. 25
- (2) A person required to keep a record under subsection (1) shall, if required at any time within the period of six years from the date of the importation, exportation, manufacture or purchase of any goods, produce the bills of lading, rail notes, invoices and other documents, including electronic documents, containing the particulars regarding the goods and shall allow such books, accounts and documents, including any electronic documents and electronic record systems, at all times within such period, to be open for inspection by an officer. 30
35

5 (3) The Commissioner-General may require a person to keep records for a period longer than the period prescribed in subsection (1) where the Commissioner-General determines that the records are required for the purposes of enforcement of this Act.

10 (4) Where, during an inspection, an officer determines that any of the records relating to an entry is missing, the officer shall, in writing, require the person concerned to make the record available within twenty working days from the receipt of a written request to do so or where the circumstances of the case so require, within such longer period as the Commissioner-General may specify.

(5) A person commits an offence who fails to—

15 (a) avail the records for inspection required under subsection (2); or

(b) provide missing records within the time stipulated under subsection (4) when required to do so;

20 and is liable, upon conviction, to a penalty of twenty thousand penalty units and shall, in addition to that penalty, be liable to a penalty of two thousand penalty units for each entry in respect of which there are no records.

25 (6) A person who proves to the satisfaction of the Commissioner-General that the records were damaged, destroyed or lost in circumstances beyond the control of that person, is not liable to pay the additional penalty for an entry in respect of which there are no records.

10. The First Schedule to the principal Act is amended as set out in Appendix I.

Amendment to First Schedule

30 11. The Second Schedule to the principal Act is amended in the duty rate column opposite HS Code heading 24.02 and 24.03, by the deletion of the figures and word “145% or KR 200” and the substitution therefor of the figure “K240”.

Amendment to Second Schedule

12. The principal Act is amended by the revocation of the Fourth Schedule and the substitution therefor of the Fourth Schedule set out in Appendix II.

Revocation and replacement of Fourth Schedule

Amendment
to Eight
Schedule

13. The Eighth Schedule to the principal Act is amended by the deletion, in the duty rate column, of the figure "15%" wherever it appears and the substitution of the figure "17.5%".

Amendment
to Ninth
Schedule

14. The Ninth Schedule to the principal Act is amended—

(a) by the insertion, in the appropriate place of the subheading 5 set out in Appendix III;

(b) in the export duty rate column opposite headings -

(i) 4401, 4402, 4403, 4404, 4405 and 4407, by the deletion of the figure "40%" and the substitution therefor of the figures and words "40% or K10 10 per kg, whichever is higher"; and

(ii) 4408, 4409, 4411, 4412 and 4413, by the deletion of the figure "20%" and the substitution therefor of the figures and words "20% or K5 per kg, whichever is higher"; and

15

(c) by the deletion of heading 4410.

APPENDIX I
(Section 10)

1. Chapter 3 is amended—

- (a) in note 1 (c) of the Notes by the deletion of the words “livers and roes” and the substitution therefor of the words “livers, roes and milt”;
- (b) in the description of goods column opposite subheading 0301.93.00 by the -
- (i) deletion of the words “(Cyprinus carpio, Carassius carassius)” immediately after the word “carp” and the substitution therefor of the words “(Cyprinus spp., Carassius spp.)”; and
- (ii) insertion of the words “*Catla catla*, *Lebeo spp.*, *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama spp.*” immediately after the word “*Mylopharyngodon piceus*”; and
- (c) by the deletion of headings 03.02, 03.03, 03.04, 03.05, 03.06, 03.07 and 03.08 and their subheadings and the substitution therefor of the following headings and subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.		
	- Salmonidae, excluding edible fish offal of subheadings 0302.91.00 to 0302.99.00:		
0302.11.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Kg	25%
0302.13.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	Kg	25%
0302.14.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Kg	25%
0302.19.00	-- Other	Kg	25%
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91.00 to 0302.99.00:		
0302.21.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	Kg	25%
0302.22.00	-- Plaice (<i>Pleuronectes platessa</i>)		
0302.23.00	-- Sole (<i>Solea</i> spp.)	Kg	25%

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
0302.24.00	-- Turbots (<i>Psetta maxima</i>)	Kg	25%
0302.29.00	-- Other	Kg	25%
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding edible fish offal of subheadings 0302.91.00 to 0302.99.00:		
0302.31.00	-- Albacore or longfinned tunas (<i>Thunnusalalunga</i>)	Kg	25%
0302.32.00	-- Yellowfin tunas (<i>Thunnusalbacares</i>)	Kg	25%
0302.33.00	-- Skipjack or stripe-bellied bonito	Kg	25%
0302.34.00	-- Bigeye tunas (<i>Thunnusobesus</i>)	Kg	25%
0302.35.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnusthynnus</i> , <i>Thunnus orientalis</i>)	Kg	25%
0302.36.00	-- Southern bluefin tunas (<i>Thunnusmaccoyii</i>)	Kg	25%
0302.39.00	-- Other	Kg	25%
	- Herrings (<i>Clupeaharengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardinapilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattussprattus</i>), mackerel (<i>Scomberscombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentroncanadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.91.00 to 0302.99.00:		
0302.41.00	-- Herrings (<i>Clupeaharengus</i> , <i>Clupea pallasii</i>)	Kg	25%
0302.42.00	-- Anchovies (<i>Engraulis</i> spp.)	Kg	25%
0302.43.00	-- Sardines (<i>Sardinapilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattussprattus</i>)	Kg	25%
0302.44.00	-- Mackerel (<i>Scomberscombrus</i> , <i>Scomberaustralasicus</i> , <i>Scomber japonicus</i>)	Kg	25%
0302.45.00	-- Jack and horse mackerel (<i>Trachurus</i> spp.)	Kg	25%
0302.46.00	-- Cobia (<i>Rachycentroncanadum</i>)	Kg	25%
0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)	Kg	25%
0302.49.00	-- Other	Kg	25%

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91.00 to 0302.99.00:		25%
0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Kg	25%
0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	Kg	25%
0302.53.00	-- Coalfish (<i>Pollachius virens</i>)	Kg	25%
0302.54.00	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> Spp.)	Kg	25%
0302.55.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Kg	25%
0302.56.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	Kg	25%
0302.59.00	-- Other - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding edible fish offal of subheadings 0302.91.00 to 0302.99.00:	Kg	25%
0302.71.00	-- Tilapias (<i>Oreochromis</i> spp.)	Kg	25%
0302.72.00	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	Kg	25%
0302.73.00	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla</i> , <i>catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	Kg	25%
0302.74.00	-- Eels (<i>Anguilla</i> spp.)	Kg	25%
0302.79.00	-- Other - Other fish, excluding edible fish offal of subheadings 0302.91.00 to 0302.99.00:	Kg	25%
0302.81.00	-- Dogfish and other sharks	Kg	25%
0302.82.00	-- Rays and skates (<i>Rajidae</i>)	Kg	25%
0302.83.00	-- Toothfish (<i>Dissostichus</i> spp.)	Kg	25%
0302.84.00	-- Seabass (<i>Dicentrarchus</i> spp.)	Kg	25%
0302.85.00	-- Seabream (<i>Sparidae</i>)	Kg	25%

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
0302.89.00	-- Other	Kg	25%
0302.90.00	- Livers, roes, milt, fish fins, heads, tails, maws, and other edible fish offal:	Kg	25%
0302.91.00	-- Livers, roes and milt	Kg	25%
0302.92.00	-- Shark fins	Kg	25%
0302.99.00	-- Other	Kg	25%
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.		
	- Salmonidae, excluding edible fish offal of subheadings 0303.91.00 to 0303.99.00:		
0303.11.00	-- Sockeye salmon (red salmon) (Oncorhynchus nerka)	Kg	25%
0303.12.00	-- Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	Kg	25%
0303.13.00	-- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	Kg	25%
0303.14.00	-- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)		
0303.19.00	-- Other	Kg	25%
	- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp. Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0303.91.00 to 0303.99.00:		
0303.23.00	-- Tilapias (Oreochromis spp.)	Kg	25%
0303.24.00	-- Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	Kg	25%
0303.25.00	-- Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon	Kg	25%

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	piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)		
0303.26.00	-- Eels (Anguilla spp.).	Kg	25%
0303.29.00	-- Other	Kg	25%
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91.00 to 0303.99.00:		
0303.31.00	-- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	Kg	25%
0303.32.00	-- Plaice (Pleuronectes platessa)	Kg	25%
0303.33.00	-- Sole (Solea spp.)	Kg	25%
0303.34.00	-- Turbots (Psetta maxima)	Kg	25%
0303.39.00	-- Other	Kg	25%
	- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheadings 0303.91.00 to 0303.99.00:		
0303.41.00	-- Albacore or longfinned tunas (Thunnus alalunga)	Kg	25%
0303.42.00	-- Yellowfin tunas (Thunnus albacares)	Kg	25%
0303.43.00	-- Skipjack or stripe-bellied bonito	Kg	25%
0303.44.00	-- Bigeye tunas (Thunnus obesus)	Kg	25%
0303.45.00	-- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	Kg	25%
0303.46.00	-- Southern bluefin tunas (Thunnus maccoyii)	Kg	25%
0303.49.00	-- Other	Kg	25%
	- Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.) seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caran spp.) cobia (Rachycentron canadum), Silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish		

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HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
	(Istiophoridae), excluding edible fish offal of subheadings 0303.91.00 to 0303.99.00:		
	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)		
0303.51.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	Kg	25%
0303.53.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	Kg	25%
0303.54.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	Kg	25%
	-- Cobia (<i>Rachycentron canadum</i>)		
0303.55.00	-- Swordfish (<i>Xiphias gladius</i>)	Kg	25%
0303.56.00	-- Other	Kg	25%
0303.57.00	- Fish of the families Bregmacerotidae,	Kg	25%
0303.59.00	Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0303.91.00 to 0303.99.00:	Kg	25%
	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)		
0303.63.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	Kg	25%
0303.64.00	-- Coalfish (<i>Pollachius virens</i>)		
0303.65.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis</i>),	Kg	25%
0303.66.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Kg	25%
0303.67.00	-- Blue whittings (<i>Micromesistius poutassou</i> ,	Kg	25%
0303.68.00	<i>Micromesistius australis</i>)		
0303.69.00	-- Other	Kg	25%
	- Other fish, excluding edible fish offal of subheadings 0303.91.00 to 0303.99.00:		
0303.81.00	-- Dogfish and other sharks	Kg	25%
0303.82.00	-- Rays and skates (<i>Rajidae</i>)		
0303.83.00	-- Toothfish (<i>Dissostichus spp.</i>)		
0303.84.00	-- Seabass (<i>Dicentrarchus spp.</i>)	Kg	25%
0303.85.00	-- Other	Kg	25%
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		
0303.86.00	-- Livers, roes and milt	Kg	25%
0303.87.00	-- Shark fins	Kg	25%
0303.88.00	-- Other		
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.-	Kg	25%
	Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius</i>	Kg	25%
		Kg	25%

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HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
	<i>spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> , eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):		
0304.31.00	-- Tilapias (<i>Oreochromis spp.</i>)	Kg	25%
0304.32.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Kg	25%
0304.33.00	-- Nile Perch (<i>Lates niloticus</i>)	Kg	25%
0304.39.00	-- Other	Kg	25%
0304.41.00	- Fresh or chilled fillets of other fish: -- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorguscha</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Kg	25%
0304.42.00	-- Trout (<i>Salmotrutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Kg	25%
0304.43.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	Kg	25%
0304.44.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Kg	25%
0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)	Kg	25%
0304.46.00	-- Toothfish (<i>Dissostichus spp.</i>)	Kg	25%
0304.47.00	-- Dogfish and other sharks	Kg	25%
0304.48.00	-- Rays and skates (<i>Rajidae</i>)	Kg	25%
0304.49.00	-- Other	Kg	25%
0304.51.00	- Other, fresh or chilled: -- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Kg	25%

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
0304.52.00	-- Salmonidae	Kg	25%
0304.53.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Kg	25%
0304.54.00	-- Swordfish (<i>Xiphias gladius</i>)	Kg	25%
0304.55.00	-- Toothfish (<i>Dissostichus spp.</i>)	Kg	25%
0304.56.00	-- Dogfish and other sharks	Kg	25%
0304.57.00	-- Rays and skates (<i>Rajidae</i>)	Kg	25%
0304.59.00	-- Other - Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):	Kg	25%
0304.61.00	-- Tilapias (<i>Oreochromis spp.</i>)	Kg	25%
0304.62.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus Spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	Kg	25%
0304.63.00	-- Nile Perch (<i>Lates niloticus</i>)	Kg	25%
0304.69.00	-- Other - Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :	Kg	25%
0304.71.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Kg	25%
0304.72.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)	Kg	25%
0304.73.00	-- Coalfish (<i>Pollachius virens</i>)	Kg	25%
0304.74.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	Kg	25%
0304.75.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Kg	25%
0304.79.00	-- Other - Frozen fillets of other fish:	Kg	25%
0304.81.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorguscha</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Kg	25%
0304.82.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus</i>)	Kg	25%

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
0304.83.00	<i>gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i> -- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	Kg	25%
0304.84.00	-- Swordfish (<i>Xiphias gladius</i>)	Kg	25%
0304.85.00	-- Toothfish (<i>Dissostichus spp.</i>)	Kg	25%
0304.86.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Kg	25%
0304.87.00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	Kg	25%
0304.88.00	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	Kg	25%
0304.89.00	-- Other - Other, frozen:	Kg	25%
0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)	Kg	25%
0304.92.00	-- Toothfish (<i>Dissostichus spp.</i>)	Kg	25%
0304.93.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Tenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Kg	25%
0304.94.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)	Kg	25%
0304.95.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	Kg	25%
0304.96.00	-- Dogfish and other sharks	Kg	15%
0304.97.00	-- Rays and skates (<i>Rajidae</i>)	Kg	15%
0304.99.00	-- Other	Kg	15%
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.		
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	Kg	25%
0305.20.00	- Livers, roes and milt of fish, dried, smoked, salted or in brine- Fish fillets, dried, salted or in brine, but not smoked:	Kg	25%

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HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
0305.31.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catlacatla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Kg	25%
0305.32.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	Kg	25%
0305.39.00	-- Other - Smoked fish, including fillets, other than edible fish offal:	Kg	25%
0305.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorguscha</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	Kg	25%
0305.42.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Kg	25%
0305.43.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	Kg Kg	25% 25%
0305.44.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catlacatla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	Kg	25%
0305.49.00	-- Other - Dried fish, other than edible fish offal, whether or not salted but not smoked:	Kg	25%
0305.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Kg	25%

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HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
0305.52.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Latesniloticus</i>) and snakeheads (<i>Channa spp.</i>)	Kg	25%
0305.53.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Kg	25%
0305.54.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupeapallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	Kg	25%
0305.59.00	-- Other - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	Kg	25%
0305.61.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	Kg	25%
0305.62.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	Kg	25%
0305.63.00	-- Anchovies (<i>Engraulis spp.</i>)	Kg	25%
0305.64.00	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias</i>	Kg	25%

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
	<i>spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Latesniloticus</i>) and snakeheads (<i>Channa spp.</i>)		
0305.69.00	-- Other - Fish fins, heads, tails, maws and other edible fish offal:	Kg	25%
0305.71.00	-- Shark fins	Kg	25%
0305.72.00	-- Fish heads, tails and maws	Kg	25%
0305.79.00	-- Other	Kg	25%
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.		
	- Frozen:		
0306.11.00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	Kg	25%
0306.12.00	-- Lobsters (<i>Homarus spp.</i>)	Kg	25%
0306.14.00	-- Crabs	Kg	25%
0306.15.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	Kg	25%
0306.16.00	-- Cold -water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	Kg	25%
0306.17.00	-- Other shrimps and prawns	Kg	25%
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Kg	25%
	- Live, fresh or chilled:		
0306.31.00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	Kg	25%
0306.32.00	-- Lobsters (<i>Homarus spp.</i>)	Kg	25%
0306.33.00	-- Crabs		

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
0306.35.00	-- Cold -water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	Kg	25%
0306.36.00	-- Other shrimps and prawns	Kg	25%
0306.39.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption- Other:		
0306.91.00	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	Kg	25%
0306.92.00	-- Lobsters (<i>Homarus spp.</i>)	Kg	25%
0306.93.00	-- Crabs	Kg	25%
0306.94.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	Kg	25%
0306.95.00	-- Shrimps and prawns	Kg	25%
0306.99.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	Kg	25%
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.		
	- Oysters:		
0307.11.00	-- Live, fresh or chilled	Kg	25%
0307.12.00	-- Frozen	Kg	25%
0307.19.00	-- Other	Kg	25%
	- Scallops, including queen scallops, of the genera, <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :		
0307.21.00	-- Live, fresh or chilled	Kg	25%
0307.22.00	-- Frozen	Kg	25%
0307.29.00	-- Other	Kg	25%
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):		
0307.31.00	-- Live, fresh or chilled	Kg	25%
0307.32.00	-- Frozen	Kg	25%
0307.39.00	-- Other	Kg	25%
	- Cuttle fish and squid:		
0307.42.00	-- Live, fresh or chilled	Kg	25%
0307.43.00	-- Frozen	Kg	25%
0307.49.00	-- Other	Kg	25%
	- Octopus (<i>Octopus spp.</i>):		
0307.51.00	-- Live, fresh or chilled	Kg	25%
0307.52.00	-- Frozen	Kg	25%
0307.59.00	-- Other	Kg	25%

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
0307.60.00	- Snails, other than sea snails - Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arcticidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mastridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):	Kg	25%
0307.71.00	-- Live, fresh or chilled	Kg	25%
0307.72.00	-- Frozen	Kg	25%
0307.79.00	-- Other - Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>):	Kg	25%
0307.81.00	-- Live, fresh or chilled abalone (<i>Haliotis spp.</i>)	Kg	25%
0307.82.00	-- Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>):	Kg	25%
0307.83.00	-- Frozen abalone (<i>Haliotis spp.</i>)	Kg	25%
0307.84.00	-- Frozen stromboid conchs (<i>Strombus spp.</i>)	Kg	25%
0307.87.00	-- Other abalone (<i>Haliotis spp.</i>)	Kg	25%
0307.88.00	-- Other stromboid conchs (<i>Strombus spp.</i>) -Other, including flours, meals and pellets, fit for human consumption:	Kg	25%
0307.91.00	-- Live, fresh or chilled	Kg	25%
0307.92.00	-- Frozen	Kg	25%
0307.99.00	-- Other	Kg	25%
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.-Sea cucumbers (<i>Stichopus japonicus</i>, <i>Holothuroidea</i>):		
0308.11.00	-- Live, fresh or chilled	Kg	25%
0308.12.00	-- Frozen	Kg	25%
0308.19.00	-- Other -Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>):	Kg	25%
0308.21.00	-- Live, fresh or chilled	Kg	25%
0308.22.00	-- Frozen	Kg	25%
0308.29.00	-- Other	Kg	25%
0308.30.00	- Jellyfish (<i>Rhopilema spp.</i>)	Kg	25%
0308.90.00	- Other	Kg	25%

2. Chapter 4 is amended in note 4 by the—

(a) deletion of the word “or” at the end of paragraph (a);

(b) insertion of the following paragraph immediately after paragraph of (a):

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

(c) renumbering of paragraph (b) as paragraph (c).

3. Chapter 5 is amended in note 4 by the insertion of the following sentence immediately after the full stop:

“ Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.”

4. Chapter 8 is amended by the deletion of subheadings 0805.20.10 and 0805.20.20 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-- Mandarins (including tangerines and satsumas		
0805.21.10	-- Fresh	-	25%
0805.21.20	-- Dried	-	25%
	-- Clementines		
0805.22.10	-- Fresh	-	25%
0805.22.20	-- Dried	-	25%
	-- Other	-	25%
0805.29.10	-- Fresh	-	25%
0805.29.20	-- Dried	-	25%

5. Chapter 12 is amended—

(a) in the description of goods column opposite heading 12.11 by the insertion of a comma and the words “chilled, frozen” immediately after the word “fresh”; and

(b) by the insertion of the following subheading immediately after subheading 1211.40.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
1211.50.00	- Ephedra	Kg	25%

6. Chapter 13 is amended by the insertion, immediately after subheading 1302.13.00, of the following subheading:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
1302.14.00	- Ephedra	Kg	5%

7. Chapter 15 is amended in the customs duty rate column opposite subheading—

(a) 1511.90.10 by the deletion of the figure “5%” and the substitution therefor of the figure “15%”; and

(b) 1511.90.20 by the deletion of the asterisk and the substitution therefor of the figure “15%”.

8. Chapter 16 is amended—

(a) in note 1 of the Subheading Notes by the—

(i) deletion of the word “infant”; and

(ii) insertion of the words “suitable for infants or young children” immediately after the word “food”; and

(b) by the insertion of the following subheading immediately after subheading 1604.17.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
1604.18.00	Shark fins	Kg	25%

9. Chapter 19 is amended in the description of goods column opposite subheading 1901.10.00 by the deletion of the words “for infant use” and the substitution therefor of the words “suitable for infants or young children”.

10. Chapter 20 is amended in subheading notes 1 and 2 by the deletion of the words “infant food” wherever they appear and the substitution therefor of the words “food suitable for infants or young children”.

11. Chapter 21 is amended in note 3 of the Notes by the deletion of the words “infant food” and substitution therefor of the words “food suitable for infants or young children”.

12. Chapter 22 is amended by the insertion—

(a) immediately after subheading 2202.90.00, of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2202.91.00	- Non-alcoholic beer	Litre	**
2202.99.00	- Other	Litre	**

(b) immediately after subheading 2204.21.00 of the following subheading:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2204.22.00	-- In containers holding more than 2 litres but not more than 10 litres	Litre	25%

(c) in the description of goods column opposite heading 22.06, immediately after the word “mead”, of a comma and the word “sake”.

13. Chapter 26 is amended in the customs duty rate columns opposite subheadings 2603.00.21, 2603.00.22, 2603.00.23 and 2603.00.29 by the deletion of the word “free” and the substitution therefor of the figure “7.5%”.

14. Chapter 27 is amended—

(a) in note 4 of the Subheading Notes by the insertion of the words “according to the ISO 3405 method” immediately after the figure “210°C”; and

(b) in the description of goods column opposite subheading 2707.50.00 by the deletion of the words “ASTMD 86 method” and the substitution therefor of the words “ISO 3405 method (equivalent to the ASTMD 86 method)”.

15. Chapter 28 is amended—

(a) in note 7 of the Notes by the deletion of the figure “28.48” and the substitution therefor of the figure “28.53”;

(b) by the insertion of the following subheadings immediately after subheading 2811.11.20:

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-- Hydrogen cyanide(hydrocyanic acid)		
2811.12.10	--- In bulk	Kg	Free
2811.12.20	--- Not in bulk	Kg	15%

(c) by the deletion of subheadings 2812.10.10 and 2812.10.20 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-- Carbonyl dichloride (phosgene)		
2812.11.10	--- In bulk	kg	free
2812.11.20	--- Not in bulk	kg	15%
	-- Phosphorus oxychloride		
2812.12.10	--- In bulk	kg	free
2812.12.20	--- Not in bulk	kg	15%
	-- Phosphorus trichloride		
2812.13.10	--- In bulk	kg	free
2812.13.20	--- Not in bulk	kg	15%
	-- Phosphorus pentachloride		
2812.14.10	--- In bulk	kg	free
2812.14.20	--- Not in bulk	kg	15%
	-- Sulphur monochloride		
2812.15.10	---In bulk	Kg	Free
2812.15.20	--- Not in bulk	kg	15%
	-- Sulphur dichloride		
2812.16.10	--- In bulk	Kg	free
2812.16.20	--- Not in bulk	Kg	15%
	-- Thionyl chloride		
2812.17.10	--- In bulk	kg	free
2812.17.20	--- Not in bulk	kg	15%
	-- Other		
2812.19.10	--- In bulk	kg	free
2812.19.20	--- Not in bulk	kg	15%

(d) by the deletion of heading 28.48; and

(e) by the deletion of heading 2853 and the substitution therefor of the following heading and subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
28.53	Phosphides, whether or notchemically defined, excluding ferrophosphorous; other inorganiccompounds (includingdistilled or conductivity water and water ofsimilar purity); liquid air (whether or not rare gases have been removed); compressed air;amalgams,other than amalgams of preciousmetals.		

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2853.10.10	- Cyanogen chloride(chlorocyan)		
2853.10.90	--- In bulk	Kg	free
	--- Not in bulk	Kg	15%
2853.90.10	- Other		
2853.90.90	--- In bulk	Kg	free
	--- Not in bulk	Kg	15%

16. Chapter 29 is amended—

(a) by the deletion of subheading 2903.83.00 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2903.83.00	-- Mirex (ISO)	Kg	free
2903.89.00	-- Other	Kg	free

(b) by the insertion of the following subheadings immediately after subheading 2903.92.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2903.93.0	-- Pentachlorobenzene (ISO)	Kg	free
2903.94.00	-- Hexabromobiphenyls	Kg	free

(c) by the deletion of subheadings 2904.90.00, 2904.90.10 and 2904.90.20 and the substitution therefor of the following subheadings

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:		
	-- Perfluorooctane sulphonic acid		
2904.31.10	--- In bulk	kg	free
2904.31.20	--- Not in bulk	kg	free
	- Ammonium perfluorooctane sulphonate		
2904.32.10	--- In bulk	kg	free
2904.32.20	--- Not in bulk	kg	free
	- Lithium perfluorooctane sulphonate		
2904.33.10	--- In bulk	kg	free
2904.33.20	--- Not in bulk	kg	free
	- Potassium perfluorooctane sulphonate		
2904.34.10	--- In bulk	kg	free
2904.34.20	--- Not in bulk	kg	free
	- Other salts of perfluorooctane sulphonic acid		
2904.35.10	--- In bulk	kg	free

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2904.35.20	--- Not in bulk -Perfluorooctane sulphonyl fluoride	kg	free free
2904.36.10	--- In bulk	kg	free
2904.36.20	--- Not in bulk -- Other --- Trichloronitromethane (chloropicrin)	kg	free
2904.91.10	--- In bulk	kg	free
2904.91.20	--- Not in bulk -- Other	kg	free
2904.99.10	--- In bulk	kg	free
2904.99.20	--- Not in bulk	kg	free

(d) by the insertion of the following subheadings immediately after subheading 2910.40.20:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Endrin (ISO)		
2910.50.10	--- In bulk	kg	free
2910.50.20	--- Not in bulk	kg	15%

(e) by the insertion, immediately after subheading 2914.61.00, of the following subheading:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2914.62.00	-- Coenzyme Q10 (ubidecarenone (INN))	kg	free

(f) by the insertion of the following subheadings immediately after subheading 2914.70.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2914.71.00	-- Chlordecone (ISO)	kg	free
2914.79.00	-- Other	kg	free

(g) by the insertion of the following subheading immediately after subheading 2918.16.00

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2918.17.00	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	kg	free

(h) by the insertion of the following subheading immediately after subheading 2920.10.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)		

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
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(i) by the insertion immediately after subheading 2920.19.20 of the following subheadings:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
	--Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	-- Dimethyl phosphite		
2920.21.10	--- In bulk	kg	free
2920.21.20	--- Not in bulk	kg	15%
	-- Diethyl phosphite		
2920.22.10	--- In bulk	kg	free
2920.22.20	--- Not in bulk	kg	15%
	-- Trimethyl phosphite		
2920.23.10	--- In bulk	kg	free
2920.23.20	--- Not in bulk	kg	15%
	--Triethyl phosphite		
2920.24.10	--- In bulk	kg	free
2920.24.20	--- Not in bulk	kg	15%
	-- Other		
2920.29.10	--- In bulk	kg	free
2920.29.20	--- Not in bulk	kg	15%
	- Endosulfan(ISO)		
2920.30.10	--- In bulk	kg	free
2920.30.20	--- Not in bulk	kg	15%

(j) by the deletion of subheadings 2921.19.00, 2921.19.10 and 2921.19.20 and the substitution therefor of the following subheadings:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
	-- 2-(N,N-Dimethylamino) ethylchloride hydrochloride		
2921.12.10	--- In bulk	Kg	free
2921.12.20	--- Not in bulk	Kg	15%
	-- 2-(N,N-Diethylamino) ethylchloride hydrochloride		
2921.13.10	--- In bulk	Kg	free
2921.13.20	--- Not in bulk	Kg	15%
	- 2-(N,N- Diisopropylamino)ethylchloride hydrochloride		
2921.14.10	--- In bulk	Kg	free
2921.14.20	--- Not in bulk	Kg	15%
	-- Other		
2921.19.10	--- In bulk	Kg	free
2921.19.20	--- Not in bulk	Kg	15%

(k) by the deletion of subheadings 2922.13.00, 2922.13.10 and 2922.13.20;

(l) by the insertion, immediately after subheading 2922.14.90 of the following subheadings:

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-- Triethanolamine		
2922.15.10	--- In bulk	kg	free
2922.15.20	--- Not in bulk	kg	15%
	-- Diethanolammonium perfluorooctane sulphonate		
2922.16.10	--- In bulk	kg	free
2922.16.20	--- Not in bulk	kg	15%
	-- Methyldiethanolamine and ethyldiethanolamine		
2922.17.10	--- In bulk	kg	free
2922.17.20	--- Not in bulk	kg	15%
	--- 2 – (N,N-Diisopropylamino) ethanol		
2922.18.10	--- In bulk	Kg	Free
2922.18.20	--- Not in bulk	Kg	15%

(m) by the insertion of the following subheadings immediately after subheading 2923.20.20:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-Tetraethylammonium perfluorooctane sulphonate		
2923.30.10	--- In bulk	kg	free
2923.30.20	---Not in bulk	kg	15%
	-Didecyldimethylammonium perfluorooctane sulphonate		
2923.40.10	--- In bulk	kg	free
2923.40.20	--- Not in bulk	kg	15%

(n) by the insertion of the following subheadings immediately after subheading 2924.24.20:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Alachlor (ISO)		
22924.25.10	--- In bulk	kg	free
2924.25.20	--- Not in bulk	kg	15%

(o) by the insertion of the following subheading immediately after subheading 2926.30.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- alpha phenylacetoacetonitrile		
2926.40.10	--- In bulk	kg	free
2926.40.20	--- Not in bulk	kg	15%

(p) by the deletion of subheadings 2930.50.00, 2930.50.10 and 2930.50.20 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- 2-(N,N-Diethylamino) ethanethiol		
2930.60.10	--- In bulk	kg	free
2930.60.20	--- Not in bulk	kg	15%

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HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
	- Bis (2-hydroxyethyl) sulfide (thiodiglycol (INN))		
2930.70.10	--- In bulk	kg	free
2930.70.20	--- Not in bulk	kg	15%
	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)		
2930.80.10	--- In bulk	kg	free
2930.80.20	--- Not in bulk	kg	15%

(q) by the insertion of the following subheadings immediately after subheading 2931.20.20:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
	- Other organ-phosphorous derivatives:		
	-- Dimethyl methylphosphonate		
2931.31.10	--- In bulk	kg	free
2931.31.20	--- Not in bulk	kg	15%
	-- Dimethyl propylphosphonate		
2931.32.10	--- In bulk	kg	free
2931.32.20	--- Not in bulk	kg	15%
	-- Diethyl ethylphosphonate		
2931.33.10	--- In bulk	kg	free
2931.33.20	--- Not in bulk	kg	15%
	-- Sodium 3-(trihydroxysilyl)propyl methylphosphonate		
2931.34.10	--- In bulk	kg	free
2931.34.20	--- Not in bulk	kg	15%
	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide		
2931.35.10	--- In bulk	kg	free
2931.35.20	--- Not in bulk	kg	15%
	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl phosphonate		
2931.36.10	--- In bulk	kg	free
2931.36.20	--- Not in bulk	kg	15%
	-- Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5yl)methyl]methylphosphonate		
2931.37.10	--- In bulk	kg	free
2931.37.20	--- Not in bulk	kg	15%
	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1:1)		
2931.38.10	--- In bulk	kg	free
2931.38.20	--- Not in bulk	kg	15%
	-- Other		
2931.39.10	--- In bulk	kg	free
2931.39.20	--- Not in bulk	kg	15%

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(r) by the insertion of the following subheading immediately after subheading 2932.13.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2932.14.00	--Sucralose	kg	free

(s) by the insertion of the following subheadings immediately after subheading 2933.91.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2933.92.00	-- Azinphos-methyl(ISO)	kg	free

(t) by the deletion of heading 29.35 and its subheadings and the substitution of the following heading and subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
29.35	Sulphonamides.		
	-N-Methylperfluorooctane sulphonamide		
2935.10.10	--- In bulk	kg	free
2935.10.20	--- Not in bulk	kg	15%
	- N-Ethylperfluorooctane sulphonamide		
2935.20.10	--- In bulk	kg	free
2935.20.20	--- Not in bulk	kg	15%
	-N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide		
2935.30.10	--- In bulk	kg	free
2935.30.20	--- Not in bulk	kg	15%
	-N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide		
2935.40.10	--- In bulk	kg	free
2935.40.20	--- Not in bulk	kg	15%
	-Other perfluorooctane sulphonamides		
2935.50.10	--- In bulk	kg	free
2935.50.20	--- Not in bulk	kg	15%
	-Other		
2935.90.10	--- In bulk	kg	free
2935.90.20	--- Not in bulk	kg	15%

(u) in sub-chapter XII, by the deletion of the word "VEGETABLE";

(v) in the description of goods column opposite heading 29.39, by the deletion of the words "Vegetable alkaloids" and the substitution therefor of the word "Alkaloids"; and

(w) by the deletion of subheadings 2939.91.00 and 2939.99.00 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
2939.71.00	- Other, of vegetal origin: -- Cocaine, ecgonine, levometamfetamine,	kg	free

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HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
	metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof		
2939.79.00	-- Other	kg	free
2939.80.00	- Other	kg	free

17. Chapter 30 is amended—

(a) by the insertion of the following after note 4 of the Notes:

Subheading Notes.

1. For the purposes of subheadings 3002.13.00 and 3002.14.00, the following are to be treated:
 - (a) As unmixed products, pure products, whether or not containing impurities;
 - (b) As products which have been mixed:
 - (1) The products mentioned in (a) above dissolved in water or in other solvents;
 - (2) The products mentioned in (a) and (b) (1) above with an added stabilizer necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.
2. Subheadings 3003.60.00 and 3004.60.00 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients: amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemotil (INN); artemether (INN); artesunate (INN) chloroquine (INN); dihydroartemisinin (INN), lumefantrine (INN); mefloquine (INN); piperazine (INN); pyrimethamine (INN) or sulfadoxine (INN);

(b) by the insertion of the following subheadings immediately after subheading 3002.10.00:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
3002.11.00	-- Malaria diagnostic test kits	kg	free
3002.12.00	-- Antisera and other blood fractions	kg	free
3002.13.00	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	kg	free
3002.14.00	-- Immunological products, mixed, not put in measured doses or in forms or packings for retail sale	kg	free
3002.15.00	-- Immunological products, put up in measured doses or in forms or packings for retail sale	kg	free
3002.19.00	-- Other	Kg	free

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(c) by the deletion of the words in the description of goods column opposite subheading—

- (i) 3003.20.00 and the substitution therefor of the words “Other, containing antibiotics”;
- (ii) 3003.30.00 and the substitution therefor of the words “Other, containing hormones or other products of heading 29.37.”; and
- (iii) 3003.40.00 and the substitution therefor of the words “Other, containing alkaloids or derivatives thereof.”;

(d) by the insertion of the following subheadings immediately after subheading 3003.40.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
3003.41.00	-- Containing ephedrine or its salts	-	free
3003.42.00	-- Containing pseudoephedrine (INN) or its salts	-	free
3003.43.00	-- Containing norephedrine or its salts	-	free
3003.49.00	-- Other	-	free
3003.60.00	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	-	free

(e) in the description of goods column opposite subheadings 3004.20.00 and 3004.30.00, by the insertion of the word “Other” and a comma before the word “containing”;

(f) by the deletion of subheadings 3004.40.00 and 3004.50.00 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Other, containing alkaloids or derivatives thereof:		
3004.41.00	-- Containing ephedrine or its salts	-	free
3004.42.00	-- Containing pseudoephedrine (INN) or its salts	-	free
3004.43.00	-- Containing norephedrine or its salts	-	free
3004.49.00	-- Other	-	free
3004.50.00	-Other, containing vitamins or other products of heading 29.36	-	free
3004.60.00	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	-	free

18. Chapter 31 is amended by the deletion of subheading 3103.10.00 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-Superphosphates:		
3103.11.00	-- Containing by weight 35% or more of diphosphorus pentoxide (P ₂ O ₅)	kg	free
3103.19.00	-- Other	kg	free

19. Chapter 37 is amended by the deletion of subheadings 3705.10.00 and 3705.90.00 and the substitution therefor of the following subheading:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
3705.00.00	Photographic plates and film, exposed and developed, other than cinematographic film.	kg	25%

20. Chapter 38 is amended—

(a) in note 1 of the subheading Notes by the—

- (i) deletion of the figure “3808.50.00” in the first paragraph and the substitution therefor of the figures “3808.52.00 and 3808.59.00”;
- (ii) insertion, in the appropriate places of the first paragraph, of the words “alachlor (ISO); aldicarb (ISO); azinphos-methyl (ISO); endosulfan (ISO); penta- and octabromodiphenyl ethers; perfluorooctane sulphonamides; and perfluorooctane sulphonyl fluoride;”; and
- (iii) deletion of the figure “3808.50.00” in the second paragraph and the substitution therefor of the figure “3808.59.00”;

(b) by the insertion of the following notes immediately after note 1 of the subheading Notes:

- “2.- Subheadings 3808.61.00 to 3808.69.00 cover only goods of heading 3808, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN,ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
- 3.- Subheadings 3824.81.00 to 3824.88.00 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), chlordane (ISO), chlordecone (ISO), DDT (ISO)(clofenotane (INN)), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane, dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO), mirex (ISO), 1,2,3,4,5,6-hexachlorocyclohexane (HCH(ISO)), including lindane (ISO,INN), pentachlorobenzene (ISO), hexachlorobenzene (ISO), perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, perfluorooctane sulphonyl fluoride or tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers.”;

(c) by the renumbering of note 2 of the Subheading Notes as note 4;

(d) by the deletion of subheadings 3808.50.00, 3803.50.10 and 3808.50.90 and the substitution therefor of the following subheadings:

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-Goods specified in Subheading Note 1 to this Chapter:		
	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300g		
3808.52.10	--- For use in agriculture or horticulture	kg	free
3808.52.90	--- Other	kg	15%
	-- Other		
3808.59.10	--- For use in agriculture or horticulture	kg	free
3808.59.90	--- Other	kg	15%
	-Goods specified in subheading Note 2 to this Chapter:		
	-- In packings of a net weight content not exceeding 300g		
3808.61.10	--- For use in agriculture or horticulture	kg	free
3808.61.90	--- Other	kg	15%
	-- In packings of a net weight content exceeding 300g but not exceeding 7.5kg		
3808.62.10	--- For use in agriculture or horticulture	kg	free
3808.62.90	--- Other	kg	15%
	-- Other		
3808.69.10	--- For use in agriculture or horticulture	kg	free
3808.69.90	--- Other	kg	15%

(e) by the deletion of subheading 3812.30.00 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-Anti-oxidising preparations and other compound stabilizers for rubber or plastics:		
3812.31.00	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	kg	15%
3812.39.00	-- Other	kg	15%

(f) by the deletion of subheading 3824.80.00 and the substitution therefor of the following subheading:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
3824.80.00	- Goods specified in subheading 3 to this Chapter:		

(g) by the deletion of subheading 3824.90.00 and the substitution therefor of the following subheadings:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
3824.84.00	-- Containing 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) or mirex (ISO)	kg	15%
3824.85.00	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH(ISO)), including lindane (ISO,INN)	kg	15%
3824.86.00	-- Containing pentachlorobenzene (ISO)or hexachlorobenzene (ISO)	kg	15%
3824.87.00	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides,or perfluorooctane sulphonyl fluoride	kg	15%
3824.88.00	-- Containing tetra-,penta-,hexa-, hepta-or octabromodiphenyl ethers - Other:	kg	15%
3824.91.00	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl phosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate	kg	15%
3824.99.00	-- Other	kg	5%

21. Chapter 39 is amended—

(a) in note 2(z) of the Chapter Notes by the insertion of a comma and the words "and monopods, bipods, tripods and similar articles" immediately after the word "pencils";

(b) in note 1(a)(2) of the Subheading Notes by the insertion of the figure "3901.40.00," immediately after the figure "3901.30.00";

(c) by the insertion of the following subheadings immediately after subheading 3901.30.90:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
	-Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94 --- Liquid or paste:		
3901.40.11	---- Pigmented	kg	Free
3901.40.19	---- Other	kg	Free
3901.40.20	--- Other primary forms, not pigmented	kg	Free
3901.40.90	--- Other primary forms, pigmented	kg	Free

(d) by the insertion of the following subheadings immediately after subheading 3907.50.11:

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-Poly(ethylene terephthalate):		
	--Having a viscosity number of 78ml/g or higher		
	--- Liquid or paste (including emulsions, dispersions and solutions):		
3907.61.11	---- Pigmented	kg	free
3907.61.19	---- Other	kg	free
3907.61.20	--- Other primary forms, not pigmented:	kg	free
3907.61.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
3907.61.90	--- Other	kg	free
	-- Other		
	---Liquid or paste (including emulsions, dispersions and solutions):		
3907.69.11	---- Pigmented	kg	free
3907.69.19	---- Other	kg	free
3907.69.20	--- Other primary forms, not pigmented:	kg	free
3907.69.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
3907.69.90	--- Other	kg	free

(e) by the deletion of subheadings 3909.30.90 to 3909.30.90 and the substitution thereof of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-Other amino-resins:		
	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)		
	--- Liquid or paste (including emulsions, dispersions and solutions):		
3909.31.11	---- Pigmented	kg	free
3909.31.19	---- Other	kg	free
3909.31.20	--- Other primary forms, not pigmented	kg	free
3909.31.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
3909.31.90	--- Other	kg	free
	-- Other		
	---Liquid or paste (including emulsions, dispersions and solutions):		
3909.39.11	---- Pigmented	kg	free
3909.39.19	---- Other	kg	free
3909.39.20	--- Other primary forms, not pigmented	kg	free
3909.39.30	--- Blocks, lumps (including moulding powders), granules, flakes and similar bulk forms	kg	free
3909.39.90	--- Other	kg	free

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(f) by the deletion, in the customs duty rate columns opposite the subheadings of heading 3917 other than subheading 3917.10.10, of the figure "25%" and "15%" wherever they appear and the substitution therefor of the word "free";

(g) by the deletion, in the customs duty rate column opposite subheading 3917.10.10, of the figure "25%" and the substitution therefor of the figure "5%"; and

(h) by the deletion in the customs duty rate column opposite subheadings 3923.21.91 and 3923.29.91, of the figure "25%" and substitution therefor of the figure "40%".

22. Chapter 40 is amended by the deletion of subheadings 4011.60.00, 4011.61.00, 4011.62.00, 4011.63.00, 4011.69.00, 4011.90.00, 4011.92.00, 4011.93.00, 4011.94.00 and 4011.99.00 and the substitution therefor of the following subheadings:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
4011.70.00	-Of a kind used on agricultural or forestry	kg	25%
4011.80.00	vehicles and machines	kg	25%
	-Of a kind used on construction, mining or industrial handling vehicles and machines		
4011.90.00	-Other	kg	25%

23. Chapter 42 is amended in the description of goods column opposite heading 42.02 and subheadings 4202.22.00, 4202.32.00 and 4202.92.00, by the deletion of the words "plastic sheeting" wherever they appear and the substitution therefor of the words "sheeting of plastics".

24. Chapter 44 is amended—

(a) in note 1(q) of the Notes by the insertion of the words "and monopods, bipods, tripods and similar articles" immediately after the word "pencils,";

(b) in the title "Subheading Notes" by the deletion of the word "Notes" and the substitution therefor of the word "Note";

(c) by the deletion of Subheading Note 2; and

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

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		
	- Fuel wood, in logs in billets, in twigs, in faggots or in similar forms:		
4401.11.00	-- Coniferous	tonne	40%
4401.12.00	-- Non-coniferous	tonne	40%
	- Wood in chips or particles:		
4401.21.00	-- Coniferous	tonne	40%

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
4401.22.00	-- Non-coniferous - Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:	tonne	40%
4401.31.00	-- Wood pellets	tonne	40%
4401.39.00	-- Other	tonne	40%
4401.40.00	- Sawdust and wood waste and scrap, not agglomerated	tonne	40%
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		
4402.10.00	- Of bamboo	m3	40%
4402.90.00	- Other	m3	40%
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared		
	- Treated with paint, stains, creosote or other preservatives:		
4403.11.00	-- Coniferous	m3	40%
4403.12.00	-- Non-coniferous	m3	40%
	- Other, coniferous:		
4403.21.00	-- Of pine (<i>Pinus spp.</i>), of which any cross-sectional dimension is 15cm or more	m3	40%
4403.22.00	-- Of pine (<i>Pinus spp.</i>), other	m3	40%
4403.23.00	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which any cross-sectional dimension is 15cm or more	m3	40%
4403.24.00	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other	m3	40%
4403.25.00	-- Other, of which any cross-sectional dimension is 15cm or more	m3	40%
4403.26.00	-- Other	m3	40%
	- Other, of tropical wood:		
4403.41.00	-- Dark Red Meranti, Light Red and Meranti Bakau	m3	40%
4403.49.00	-- Other	m3	40%
	- Other:		
4403.91.00	-- Of oak (<i>Quercus spp.</i>)	m3	40%
4403.93.00	-- Of beech (<i>Fagus spp.</i>), of which any cross-sectional dimension is 15cm or more	m3	40%
4403.94.00	-- Of beech (<i>Fagus spp.</i>), other	m3	40%
4403.95.00	-- Of birch (<i>Betula spp.</i>), of which any cross-sectional dimension is 15cm or more	m3	40%
4403.96.00	-- Of birch (<i>Betula spp.</i>), other	m3	40%
4403.97.00	-- Of poplar and aspen (<i>Populus spp.</i>)	m3	40%
4403.98.00	-- Of eucalyptus (<i>Eucalyptus spp.</i>)	m3	40%
4403.99.00	-- Other	m3	40%

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like		
4404.10.00	- Coniferous	kg	40%
4404.20.00	- Non-coniferous	kg	40%
44.05			
4405.00.00	Wood wool; wood flour	kg	40%
44.06	Railway or tramway sleepers (cross-ties) of wood.		
	- Not impregnated:		
4406.11.00	-- Coniferous	kg	40%
4406.12.00	-- Non-coniferous	kg	25%
	- Other		
4406.91.00	-- Coniferous	m3	25%
4406.92.00	-- Non-coniferous	m3	40%
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.		
	- Coniferous		
4407.11.00	-- Of Pine (<i>Pinus spp.</i>)	m3	40%
4407.12.00	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>)	m3	40%
4407.19.00	-- Other	m3	40%
	- Of tropical wood:		
4407.21.00	-- Mahogany (<i>Swietenia spp.</i>)	m3	40%
4407.22.00	-- Virola, Imbuia and Balsa	m3	40%
4407.25.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m3	40%
4407.26.00	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	m3	40%
4407.27.00	-- Sapelli	m3	40%
4407.28.00	-- Iroko	m3	40%
4407.29.00	-- Other	m3	40%
	- Other:		
4407.91.00	-- Of oak (<i>Querus spp.</i>)	m3	40%
4407.92.00	-- Of Beech (<i>Fangus spp.</i>)	m3	40%
4407.93.00	-- Of maple (<i>Acer spp.</i>)	m3	40%
4407.94.00	-- Of cherry (<i>Prunus spp.</i>)	m3	40%
4407.95.00	-- Of ash (<i>Fraxinus spp.</i>)	m3	40%
4407.96.00	-- Of birch (<i>Betula spp.</i>)	m3	40%
4407.97.00	-- Of poplar and aspen (<i>Populus spp.</i>)	m3	40%
4407.99.00	-- Other	m3	40%

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6mm.		
4408.10.00	- Coniferous	m3	40%
	- Of tropical wood:		
4408.31.00	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m3	40%
4408.39.00	-- Other	m3	40%
	-Other	m3	40%
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.		
	- Coniferous	kg	40%
	- Non-coniferous:		
4409.21.00	-- Of bamboo	kg	40%
4409.22.00	-- Of tropical wood	m3	40%
4409.29.00	-- Other	kg	40%
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.		
	-Of wood:		
4410.11.00	-- Particle board	kg	40%
4410.12.00	-- Oriented strand board (OSB)	kg	40%
4410.19.00	-- Other	kg	40%
	- Other	kg	40%
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.		
	- Medium density fibreboard (MDF):		
4411.12.00	-- Of a thickness not exceeding 5mm	kg	40%
4411.13.00	-- Of a thickness exceeding 5mm but not exceeding 9mm	kg	40%
4411.14.00	-- Of a thickness exceeding 9mm		
	- Other:	kg	40%

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HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
4411.92.00	-- Of a density exceeding 0.8g/cm ³	kg	40%
4411.93.00	-- Of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³	kg	40%
4411.94.00	-- Of a density not exceeding 0.5g/cm ³	kg	40%
44.12	Plywood, veneered panels and similar laminated wood.		
	- Of bamboo	kg	40%
	- Other Plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6mm thickness:		
4412.31.00	-- With at least one outer ply of tropical wood	kg	40%
4412.33.00	-- Other, with at least one outer ply of non-coniferous wood of the species alder (<i>Alnus spp.</i>), ash (<i>Fraxinus spp.</i>), beech (<i>Fagus spp.</i>), birch (<i>Betula spp.</i>), cherry (<i>Prunus spp.</i>), chestnut (<i>Castanea spp.</i>), elm (<i>Ulmus spp.</i>), eucalyptus (<i>Eucalyptus spp.</i>), hickory (<i>Carya spp.</i>), horse chestnut (<i>Aesculus spp.</i>), lime (<i>Tilia spp.</i>), maple (<i>Acer spp.</i>), oak (<i>Quercus spp.</i>), plane tree (<i>Platanus spp.</i>), poplar and aspen (<i>Populus spp.</i>), robinia (<i>Robinia spp.</i>), tulipwood (<i>Liriodendron spp.</i>) or walnut (<i>Juglans spp.</i>)	m ³	40%
4412.34.00	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33.00	m ³	40%
4412.39.00	-- Other, with both outer plies of coniferous wood	kg	40%
	- Other:		
4412.94.00	-- Blockboard, laminboard and batternboard	kg	40%
4412.99.00	-- Other	kg	40%
44.13			
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	kg	40%
44.14			
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	kg	40%
44.15			
	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		
4415.10.00	- Cases, boxes crates, drums and similar packings; cable-drums	kg	40%
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	kg	40%

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
44.16			
4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	kg	40%
44.17			
4417.00.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	kg	40%
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.		
4418.10.00	- Windows, french-windows and their frames	kg	40%
4418.20.00	- Doors and their frames and thresholds	kg	40%
4418.40.00	- Shuttering for concrete constructional work	kg	40%
4418.50.00	- Shingles and shakes	kg	40%
4418.60.00	- Posts and beams-Assembled flooring panels:	kg	40%
4418.73.00	-- Of bamboo or with at least the top layer (wear layer) of bamboo	kg	40%
4418.74.00	-- Other, for mosaic floors	m ³	40%
4418.75.00	--Other, multilayer	m ³	40%
4418.79.00	-- Other	m ³	40%
	- Other:		
4418.91.00	--Of bamboo	m ³	40%
4418.99.00	--Other	kg	40%
44.19	Tableware and kitchenware, of wood.		
4419.00.00	-Of bamboo:		
4419.11.00	--Bread boards, chopping boards and similar boards	kg	40%
4419.12.00	--Chopsticks	kg	40%
4419.19.00	--Other	kg	40%
	- Other		
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.		
4420.10.00	- Statuettes and other ornaments, of wood	kg	40%
4420.90.00	- Other	kg	40%
44.21	Other articles of wood.		
4421.10.00	- Clothes hangers	kg	40%
	- Other:		
4421.91.00	-- Of bamboo	kg	40%
4421.99.00	-- Other	kg	40%

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25. Chapter 48 is amended in note:

- (a) 4 of the Notes, by the deletion of the full stop and the substitution therefor of a comma and the words “and applies only to paper: (a) in strips or rolls of a width exceeding 28cm; or (b) in rectangular (including square) sheets with one side exceeding 28cm and the other side exceeding 15cm in the unfolded state”; and
- (b) 8 of the Notes, by the deletion of the figure and word “4801 and”.

26. Chapter 54 is amended—

- (a) in the description of goods column opposite subheading 5402.10.00 by the insertion of a comma and the words “whether or not textured:” immediately after the word “polyamides”;
- (b) in the description of goods column opposite subheading 5402.20.00 by the insertion immediately after the word “polyesters” of a comma and the words “whether or not textured”;
- (c) by the insertion of the following subheading immediately after subheading 5402.52.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
5402.53.00	--Of polypropylene	kg	5%

- (d) by the insertion of the following subheadings immediately after subheadings 5402.62.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
5402.63.00	--Of polypropylene	kg	5%

- (e) in the customs duty rate column opposite subheadings 5404.90.00 and 5407.10.90, by the deletion of the figure “15%” and the substitution of the word “free”.

27. Chapter 55 is amended by the—

- (a) insertion of the following subheadings immediately after heading 55.02:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
5502.10.00	-Of cellulose acetate	Kg	5%
5502.90.00	-Other	Kg	5%

- (b) deletion, in the duty rate column opposite subheading 5506.30.00, of the figure “5%” and the substitution therefor of the word “free”;

- (c) insertion of the following subheadings immediately after subheading 5506.30.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
5506.40.00	-Of polypropylene	Kg	5%

- (d) deletion, in the duty rate column opposite subheading 5509.31.00, of the word “free” and the substitution therefor of the figure “15%”; and

- (e) deletion, in the duty rate column opposite subheading 5509.32.00, of the figure “5%” and the substitution therefor of the figure “15%”;

28. Chapter 56 is amended in the description of goods column opposite subheading 5601.20.00 by the deletion of the semi-colon and the words "other articles of wadding" and the substitution therefor of the words "of textile materials and articles thereof".

29. Chapter 57 is amended by the insertion immediately after subheading 5704.10.00 of the following subheading:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
5704.20.00	- Tiles, having a maximum surface area of 0.3 m2 but not exceeding 1 m2	m2	25%

30. Chapter 60 is amended by the—

(a) insertion of the following immediately after note 3 of the Notes:

Subheading Note.

1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).; and

(b) deletion of subheadings 6005.31.00 to 6005.34.00 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
6005.35.00	-- Fabrics specified in Subheading Note 1 to this Chapter	m2	25%
6005.36.00	-- Other, unbleached or bleached	m2	25%
6005.37.00	-- Other, dyed	m2	25%
6005.38.00	-- Other, of yarns of different colours	m2	25%
6005.39.00	-- Other, printed	m2	25%

31. Chapter 63 is amended—

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

Subheading Note.

1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).;

(b) by the insertion of the following subheading immediately after subheading 6304.19.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
6304.20.00	- Bed nets specified in Subheading Note 1 to this Chapter	m2	25%

32. Chapter 64 is amended in the customs duty rate columns opposite subheadings 6406.20.00 and 6406.90.00 by the deletion of the figure "25%" and the substitution therefor of the word "free".

33. Chapter 68 is amended by the deletion of note 1(m) of the Notes and the substitution therefor of the following:

“(m) Articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or”.

34. Chapter 69 is amended—

(a) in the description of goods column opposite heading 6907, by the deletion of the—

(i) word “unglazed” wherever it appears; and

(ii) full stop and the substitution therefor of a semi-colon and the words “finishing ceramics”;

(b) by the deletion of subheadings of 6907.10.00 and 6907.90.00 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:		
6907.21.00	-- Of a water absorption coefficient by weight not exceeding 0.5%	m ²	15%
6907.22.00	-- Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%	m ²	15%
6907.23.00	-- Of a water absorption coefficient by weight exceeding 10%	m ²	15%
6907.30.00	-Mosaic cubes and the like, other than those of subheading 6907.40	m ²	15%
6907.40.00	-Finishing ceramics	m ²	15%

35. Section XV is amended in note 1(m) of the Notes by the insertion of a comma and the words “monopods, bipods, tripods and similar articles” immediately after the word “nibs”.

36. Chapter 74 is amended—

(a) in note 1(c) of the Note, by the deletion of the figure “28.48” and the substitution therefor of figure “28.53”; and

(b) by the deletion of subheading 7403.11.00 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
7403.11.10	-- Cathodes and sections of cathodes		
7403.11.20	--- Cathodes	tonne	15%
	--- Sections of cathodes	tonne	15%

37. Chapter 81 is amended by the deletion of subheading 8105.20.00 and the substitution therefor of the following subheadings:

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders		
8105.20.10	--- Cobalt mattes	tonne	5%
8105.20.90	--- Other intermediate products of cobalt metallurgy; unwrought cobalt; powders	tonne	5%

38. Chapter 82 is amended in the description of goods column opposite heading 82.05, by the deletion of the words “machine tools” and the substitution therefor of the words “machine-tools or water-jet cutting machines”.

39. Chapter 83 is amended—

(a) by the deletion of the words in the description of goods column opposite heading 83.08 and the substitution therefor of the words “Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.”; and

(b) in the customs duty rate column opposite subheading 8308.20.00, by the deletion of the figure “25%” and substitution therefor of the word “free”.

40. Section XVI is amended in note 1(q) by the deletion of the full stop and the substitution therefor of a comma and the words “or monopods, bipods, tripods and similar articles, of heading 96.20.”.

41. Chapter 84 is amended—

(a) in note 1 of the Notes, by the—

(i) deletion of the word “or” in paragraph (f);

(ii) insertion of the following paragraph immediately after paragraph (f): “(g) Radiators for the articles of Section XVII; or”; and

(iii) renumbering of paragraph (g) as paragraph (h);

(b) in note 2(e) of the notes by the—

(i) insertion of a comma immediately after the word “Machinery”;

(ii) deletion of the word “or”; and

(iii) insertion of the words “or laboratory equipment” immediately after the word “plant”;

(c) in note 9 (A) of the Notes by the deletion of the —

(i) figures “8(a)” and “8(b)”, and the substitution therefor of the figures “9(a)” and “9(b)” respectively; and

(ii) words “light emitting diodes” and the substitution therefor of the words “light-emitting diodes (LED)”;

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

Subheading Notes.

1. - For the purposes of subheading 8465.20, the term "machining centres" applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
2. - For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(c) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or printer).
3. - For the purposes of subheading 8481.20, the expression "valves for oleohydraulic or pneumatic transmissions" means valves which are used specifically in the transmission of "fluid power" in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.
4. - Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times in diameter. The ends of the rollers may be rounded.;

(e) in the description of goods column opposite subheading 8415.10.00, by the deletion of the words "Window or wall types" and the substitution therefor of the words "Of a kind designed to be fixed to a window, wall, ceiling or floor";

(f) by the insertion of the following subheadings immediately after subheading 8424.30.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Agricultural or horticultural sprayers:		
8424.41.00	-- Portable sprayers	kg	free
8424.49.00	-- Other	kg	free

(g) by the deletion of the figure "1" in subheading 8424.81.00 and the substitution therefor of the figure "2";

(h) in the customs duty rate columns opposite subheadings 8425.11.00 to 8425.49.00, by the deletion of the figure "15%" and the substitution therefor of the word "free";

(i) in the customs duty rate columns opposite subheadings 8431.41.00 to 8431.49.00, by the deletion of the figure "5%" and the substitution therefor of the figure "15%";

(j) by the deletion of subheadings 8432.30.00 and 8432.40.00 the substitution therefor of the following subheadings:

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Seeders, planters and transplanters:		
8432.31.00	-- No-till direct seeders, planters and transplanters	kg	free
8432.39.00	-- Other	kg	free
	- Manure spreaders and fertiliser distributors:		
8432.41.00	-- Manure spreaders	No.	free
8432.42.00	-- Fertiliser distributors	No.	free

(k) in the description of goods column opposite heading 84.42, by the deletion of the word "machine-tools" and the substitution therefor of the word "machines";

(l) by the deletion of subheading 8456.10.00 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	-Operated by laser or other light or photon beam processes:		
8456.11.00	-- Operated by laser	kg	free
8456.12.00	-- Operated by other light or photon beam processes	kg	free

(m) by the insertion of the following subheadings immediately after subheading 8456.30.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
8456.40.00	-Operated by plasma arc processes	kg	free
8456.50.00	-Water-jet cutting machines	kg	free

(n) by the deletion of subheading 8459.40.00 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Other boring machines:		
8459.41.00	-- Numerically controlled	kg	free
8459.49.00	-- Other	kg	free

(o) in the description of goods column opposite subheading 8460.10.00, by the deletion of the words "in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm";

(p) by the renumbering of subheading 8460.11.00 as subheading 8460.12.00;

(q) by the deletion of subheadings 8460.20.00 and 8460.21.00 and the substitution therefor of the following subheadings:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
8460.22.00	- Other grinding machines: -- Centreless grinding machines, numerically controlled	kg	free
8460.23.00	-- Other cylindrical grinding machines, numerically controlled	kg	free
8460.24.00	-- Other, numerically controlled	kg	free

(r) by the insertion of the following subheading immediately after subheading 8465.10.00:

HS Code	Description of Goods	Statistical Unit of Quantity	Customs Duty Rate
8465.20.00	- Machining centres	kg	free

(s) in the description of goods column opposite heading 84.66 and subheading 8466.30.00, by the deletion of the words "machine-tools" and the substitution therefor of the words "the machines" and "machines", respectively;

(t) by the deletion of heading 84.69;

(u) in the description of goods column opposite heading 84.73, by the deletion of the figure "84.69" and the substitution therefor of the figure "84.70";

(v) by the deletion of subheadings 8473.10.00, 8473.10.10 and 8473.10.90; and

(w) in the description of goods column opposite subheading 8473.50.00, by the—

(i) insertion of the word "the" immediately after the word "with"; and

(ii) deletion of the figure "84.69" and the substitution therefor of the figure "84.70".

42. Chapter 85 is amended—

(a) by the insertion of the following note immediately after note 2 of the Notes:

3.- For the purposes of heading 85.07, the expression "electric accumulators" includes those presented with ancillary components which contribute to the accumulator's function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used;

(b) by the renumbering of notes 3 to 9 of the Notes as notes 4 to 10, respectively;

(c) by the insertion of the following subparagraph immediately after note 9(b)(iii):

(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 purposes of this definition:

1. "Components" maybe be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.
3. (a) "Silicon based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical quantities" relates to real world phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (b) "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 the structures.;

(d) by the deletion of subheading 8528.41.00 and the substitution therefor of the following subheading:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
8528.42.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	No. and kg	25%

(e) by the deletion of subheading 8528.51.00 and the substitution therefor of the following subheading:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
8528.52.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	No. and kg	25%

(f) by the deletion of subheading 8528.61.00 and the substitution therefor of the following subheading:

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
8528.62.00	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	No. and kg	25%

(g) in the description of goods column opposite subheading 8531.20.00, by the deletion of the words "light emitting" and the substitution therefor of the word "light-emitting";

(h) in the description of goods column opposite heading 85.39, by the deletion of the full stop and the substitution therefor of a semi-colon and the word "light-emitting";

(i) by the insertion of the following subheading immediately after subheading 8539.49.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
8539.50.00	- Light-emitting diode (LED) lamps	No.	15%

(j) in the description of goods column opposite heading 85.41 and subheadings 8541.10.00 and 8541.40.00, by the deletion of the words "light emitting" and the substitution therefor of the word "light-emitting".

43. Section XVII is amended in note 2 (e) of the notes by the insertion of a comma and the words " other than the radiators for the articles of this Section " immediately after the word " thereof ".

44. Chapter 87 is amended—

(a) in the description of goods column opposite subheading 8701.10, by the deletion of the words "Pedestrian controlled" and the substitution therefor of the words "Single axle";

(b) by the deletion of subheadings 8701.90.00, 8701.90.10 and 8701.90.90 and the substitution therefor of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Other, of an engine power:	No.	free
8701.91.10	-- Not exceeding 18kW	No.	free
8701.91.90	--- For use in agriculture or horticulture		
	--- Other	No.	free
8701.92.10	-- Exceeding 18kW but not exceeding 37kW	No.	free
	--- For use in agriculture or horticulture		
8701.92.90	--- Other	No.	free
	-- Exceeding 37kW but not exceeding 75kW	No.	free
8701.93.10	--- For use in agriculture or horticulture		
8701.93.90	--- Other	No.	free
	-- Exceeding 75kW but not exceeding 130kW	No.	free
8701.94.10	--- For use in agriculture or horticulture		
8701.94.90	--- Other	No.	free
	-- Exceeding 130kW	No.	free
8701.95.10	--- For use in agriculture or horticulture		
8701.95.90	--- Other		

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(c) in the description of goods column opposite subheading 8702.10.00 by the insertion of the word "only" immediately after the word "With";

(d) by the insertion of the following subheadings immediately after subheading 8702.10.90:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion		
8702.20.10	--- Of a sitting capacity of ten but not exceeding fourteen persons including the driver	No.	*
8702.20.90	--- Other	No.	**
	- With both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion		
8702.30.10	--- Of a sitting capacity of ten but not exceeding fourteen persons including the driver	No.	*
8702.30.90	--- Other	No.	**
	- With only electric motor for propulsion		
8702.40.10	--- Of a sitting capacity of ten but not exceeding fourteen persons including the driver	No.	*
8702.40.90	--- Other	No.	**

(e) in the description of goods column opposite subheadings 8703.20.00 and 8703.30.00 by the insertion of the word "only" immediately after the word "With";

(f) by the insertion of the following subheadings immediately after subheading 8703.33.90:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
8703.40.10	--- Ambulances	No.	free
8703.40.20	--- Prison vans	No.	15%
8703.40.30	--- Hearses	No.	15%
8703.40.90	--- Other	No.	***
	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power		
8703.50.10	--- Ambulances	No.	free

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<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
8703.50.20	--- Prison vans	No.	15%
8703.50.30	--- Hearses	No.	15%
8703.50.90	--- Other	No.	***
	- Other vehicles, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703.60.10	--- Ambulances	No.	free
8703.60.20	--- Prison vans	No.	15%
8703.60.30	--- Hearses	No.	15%
8703.60.90	--- Other	No.	***
	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power		
8703.70.10	--- Ambulances	No.	free
8703.70.20	--- Prison vans	No.	15%
8703.70.30	--- Hearses	No.	15%
8703.70.90	--- Other	No.	***
	- Other vehicles, with only electric motor for propulsion		
8703.80.10	--- Ambulances	No.	free
8703.80.20	--- Prison vans	No.	15%
8703.80.30	--- Hearses	No.	15%
8703.80.90	--- Other	No.	***

(g) by the insertion of the following subheading immediately after subheading 8711.50.00:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
8711.60.00	- With electric motor for propulsion	No.	15%

45. Chapter 90 is amended—

(a) in note 1 of the Notes by the—

(i) insertion of the words “or water-jet cutting machines” immediately after the word “machine-tools”;

(ii) insertion of the following paragraph immediately after paragraph (k):

“(l) Monopods, bipods, tripods and similar articles, of heading 96.20;” and

(iii) renumbering of paragraphs (l) and (m) as paragraphs (m) and (n), respectively; and

(b) by the deletion of subheading 9006.10.00.

46. Chapter 92 is amended in note 1(d) of the Notes by the insertion of a comma and the words “or monopods, bipods, tripods and similar articles, heading 96.20” immediately after the brackets.

47. Chapter 94 is amended—

(a) in note 1 of the notes by the—

- (i) deletion of the word “or” in paragraph (k);
- (ii) deletion of the full stop in paragraph (l) and the substitution thereof of a semi-colon and the word “or”; and
- (iii) insertion of the following paragraph immediately after paragraph (l):
“(m) Monopods, bipods, tripods and similar articles (heading 96.20).”;

(b) by the deletion of subheading 9401.51.00 and the substitution thereof of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
9401.52.00	-- Of bamboo	Kg	25%
9401.53.00	-- Of rattan	Kg	25%

(c) by the deletion of subheading 9403.81.00 and the substitution thereof of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
9403.82.00	-- Of bamboo	Kg	25%
9403.83.00	-- Of rattan	Kg	25%

(d) by the deletion of subheadings 9406.00.10 and 9406.00.90 and the substitution thereof of the following subheadings:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
	- of wood		
9406.10.10	-- Green houses	-	free
9406.10.90	--- Other	-	25%
	- Other		
9406.90.10	--- Green houses	-	free
9406.90.90	--- Other	-	25%

48. Chapter 95 is amended in note 1 of the Notes by the—

(a) deletion of paragraph (e) and the substitution thereof of the following paragraph:

“(e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);”

(b) by the insertion of the following paragraph immediately after paragraph (f):

(u) Monopods, bipods, tripods and similar articles (heading 9620); and

(c) renumbering of paragraphs (u) and (v) as paragraphs (v) and (w), respectively.

49. Chapter 96 is amended by the insertion of the following subheading immediately after subheading 9619.00.90:

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Customs Duty Rate</i>
9620.00.00	Monopods, bipods, tripods and similar articles.	No.	15%

APPENDIX II
(Section 12)FOURTH SCHEDULE
(Section 77)

PART I

SURTAX TARIFF ON IMPORTED GOODS GENERALLY

Description of Goods	Surtax Rate
Goods other than goods specified in Parts II and III of this Schedule	5%

PART II

(A) SURTAX TARIFF ON MOTOR VEHICLES EMISSION

Description of Goods	HS Tariff Item under which classified	Statistical Unit of Quantity	Engine Capacity	Unit Tax (ZMW)
Carbon emissions from vehicles of headings:				
(a) EX.87.01 Tractor (Mechanical similar tractive units	EX. 87.01	No	Motor Cycles 0-1500cc	70 70
(b) 8702,8703 and 8704 excluding emissions from vehicles propelled by non-pollutant energy sources, ambulances and prison vans	8702, 8703 and 8704	No	1501-2000cc 2001cc-3000cc 3001cc and above	140 200 275

(B) SURTAX TARIFF ON VEHICLES OLDER THAN 5 YEARS

Description of Goods	HS Tariff Item under which Classified	Statistical Unit of Quantity	Surtax Rate
Road Tractor for semi-trailer	87.01.20.00	No	K2000
Motor vehicles for the transport of ten or more persons, including the driver	8702	No	K2000
Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	8703	No	K2000
Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars	8704	No	K2000
Motor cars and other motor vehicles principally designed for the transport of			

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<i>Description of Goods</i>	<i>HS Tariff Item under which Classified</i>	<i>Statistical Unit of Quantity</i>	<i>Surtax Rate</i>
persons (other than those of heading 87.02), including station wagons and racing cars			
Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete mixer lorries, road sweeper lorries, spraying lorries, mobile work shops, mobile radiological units)	8705	No	K2000
Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	8711	No	K2000

PART III
GOODS EXEMPT FROM SURTAX

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
01.01	Live horses, asses, mules and hinnies
0101.21.00	-- Pure-bred breeding animals
01.02	Live bovine animals
0102.21.10	--Pure-bred breeding animals
01.03	Live swine
0103.10.00	-- Pure-bred breeding animals
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.
0105.11.00	-- Fowls of the species <i>Gallus domesticus</i>
0105.94.00	-- Fowls of the species <i>Gallus domesticus</i>
01.06	Other live animals
02.08	Other meat and edible meat offal, fresh, chilled or frozen.
0208.40.00	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)
0208.50.00	-Of reptiles (including snakes and turtles)
0208.60.00	-Of camels and other camelids (<i>Camalidae</i>)
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.
0210.92.00	--Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)
03.01	Live fish
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.
0302.11.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)

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Chapter/HS Code	Description of Goods
0302.13.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)
0302.14.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0302.19.00	-- Other
0302.21.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0302.22.00	-- Plaice (<i>Pleuronectes platessa</i>)
0302.23.00	-- Sole (<i>Solea spp.</i>)
0302.24.00	-- Turbots (<i>Psetta maxima</i>)
0302.29.00	-- Other
0302.31.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0302.32.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)
0302.33.00	-- Skipjack or stripe-bellied bonito
0302.34.00	-- Bigeye tunas (<i>Thunnus obesus</i>)
0302.35.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0302.36.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0302.39.00	-- Other
0302.41.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0302.42.00	-- Anchovies (<i>Engraulis spp.</i>)
0302.43.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0302.44.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0302.45.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)
0302.46.00	-- Cobia (<i>Rachycentron canadum</i>)
0302.47.00	-- Swordfish (<i>Xiphias gladius</i>)
0302.49.00	-- Other
0302.51.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0302.52.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)
0302.53.00	-- Coalfish (<i>Pollachius virens</i>)
0302.54.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0302.55.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)
0302.56.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)
0302.59.00	-- Other
0302.72.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0302.73.00	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)
0302.74.00	-- Eels (<i>Anguilla spp.</i>)
0302.79.00	-- Other
0302.81.00	-- Dogfish and other sharks
0302.82.00	-- Rays and skates (<i>Rajidae</i>)
0302.83.00	-- Toothfish (<i>Dissostichus spp.</i>)
0302.84.00	-- Seabass (<i>Dicentrarchus spp.</i>)
0302.85.00	-- Seabream (<i>Sparidae</i>)

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Chapter/HS Code	Description of Goods
0302.89.00	-- Other
0302.90.00	- Livers, roes, milt, fish fins, heads, tails, maws, and other edible fish offal:
0302.91.00	-- Livers, roes and milt
0302.92.00	-- Shark fins
0302.99.00	-- Other
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.
0303.11.00	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)
0303.12.00	-- Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)
0303.13.00	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0303.14.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0303.19.00	-- Other
0303.24.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0303.25.00	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)
0303.26.00	-- Eels (<i>Anguilla spp.</i>).
0303.29.00	-- Other
0303.31.00	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)
0303.32.00	-- Plaice (<i>Pleuronectes platessa</i>)
0303.33.00	-- Sole (<i>Solea spp.</i>)
0303.34.00	-- Turbots (<i>Psetta maxima</i>)
0303.39.00	-- Other
0303.41.00	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)
0303.42.00	-- Yellowfin tunas (<i>Thunnus albacares</i>)
0303.43.00	-- Skipjack or stripe-bellied bonito
0303.44.00	-- Bigeye tunas (<i>Thunnus obesus</i>)
0303.45.00	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)
0303.46.00	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)
0303.49.00	-- Other
0303.51.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0303.53.00	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)
0303.54.00	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)
0303.55.00	-- Jack and horse mackerel (<i>Trachurus spp.</i>)
0303.56.00	-- Cobia (<i>Rachycentron canadum</i>)
0303.57.00	-- Swordfish (<i>Xiphias gladius</i>)
0303.59.00	-- Other
0303.63.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0303.64.00	-- Haddock (<i>Melanogrammus aeglefinus</i>)
0303.65.00	-- Coalfish (<i>Pollachius virens</i>)
0303.66.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0303.67.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)
0303.68.00	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)

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Chapter/HS Code	Description of Goods
0303.69.00	-- Other
0303.81.00	-- Dogfish and other sharks
0303.82.00	-- Rays and skates (<i>Rajidae</i>)
0303.83.00	-- Toothfish (<i>Dissostichus spp.</i>)
0303.84.00	-- Seabass (<i>Dicentrarchus spp.</i>)
0303.89.00	-- Other
0303.91.00	-- Livers, roes and milt
0303.92.00	-- Shark fins
0303.99.00	-- Other
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.
0304.32.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0304.33.00	-- Nile Perch (<i>Lates niloticus</i>)
0304.39.00	-- Other
0304.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorguscha</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0304.42.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0304.43.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)
0304.44.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>
0304.45.00	-- Swordfish (<i>Xiphias gladius</i>)
0304.46.00	-- Toothfish (<i>Dissostichus spp.</i>)
0304.47.00	-- Dogfish and other sharks
0304.48.00	-- Rays and skates (<i>Rajidae</i>)
0304.49.00	-- Other
0304.52.00	-- Salmonidae
0304.53.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>
0304.54.00	-- Swordfish (<i>Xiphias gladius</i>)
0304.55.00	-- Toothfish (<i>Dissostichus spp.</i>)
0304.56.00	-- Dogfish and other sharks
0304.57.00	-- Rays and skates (<i>Rajidae</i>)
0304.59.00	-- Other
0304.62.00	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus Spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)
0304.63.00	-- Nile Perch (<i>Lates niloticus</i>)
0304.69.00	-- Other
0304.71.00	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)
0304.72.00	--Haddock (<i>Melanogrammus aeglefinus</i>)
0304.73.00	-- Coalfish (<i>Pollachius virens</i>)
0304.74.00	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)
0304.75.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.79.00	-- Other
0304.81.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorguscha</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)

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<i>Chapter/HS Code</i>	<i>Description of Goods</i>
0304.82.00	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)
0304.83.00	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)
0304.84.00	-- Swordfish (<i>Xiphias gladius</i>)
0304.85.00	-- Toothfish (<i>Dissostichus spp.</i>)
0304.86.00	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)
0304.87.00	-- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)
0304.88.00	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)
0304.89.00	-- Other
0304.91.00	-- Swordfish (<i>Xiphias gladius</i>)
0304.92.00	-- Toothfish (<i>Dissostichus spp.</i>)
0304.94.00	-- Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.95.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)
0304.96.00	-- Dogfish and other sharks
0304.97.00	-- Rays and skates (<i>Rajidae</i>)
0304.99.00	-- Other
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.
0305.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorguscha</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)
0305.63.00	-- Anchovies (<i>Engraulis spp.</i>)
0305.71.00	-- Shark fins
03.06	Crustaceans, whether in shell or Not, live, fresh, chilled, frozen, Dried, salted or in brine; smoked Crustaceans, whether in shell or Not, whether or not cooked before Or during the smoking process; Crustaceans, in shell, cooked by Steaming or by boiling in water, Whether or not chilled, frozen, Dried, salted in brine; flours Meals and pellets of crustaceans, fit for human consumption.
03.07	Molluscs, whether in shell or not, Live, fresh, chilled, frozen, dried Salted or in brine; smoked molluscs, Whether in shell or not, whether or Not cooked before or during the Smoking process; flours, meals and Pellets of molluscs, fit for human Consumption.
03.08	Aquatic invertebrates other than Crustaceans and molluscs, live, fresh, chilled, frozen, dried salted or in brine; smoked aquatic Invertebrates other than Crustaceans and molluscs, Whether or not cooked before or during the smoking process; Flours, meals and pellets of Aquatic invertebrates other than Crustaceans and molluscs, fit for Human consumption.

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.
0402.21.20	--- Cream (powdered only)
0402.21.30	--- Powdered milk, when imported in bulk for further processing
0402.29.20	--- Cream (powdered only)
0402.29.30	--- Powdered milk, when imported in bulk for further processing
04.07	Birds' eggs in shell, fresh, preserved Fertilised eggs for incubation
05.10	Ambergris, castoreum, civet and must; cantharies; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.
07.01	Potatoes, fresh or chilled.
0701.10.00	-Seed
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.
0713.10.10	--- Seeds for planting or sowing only
0713.20.10	--- Seeds for planting or sowing only
0713.31.10	--- Seeds for planting or sowing only
0713.32.10	--- Seeds for planting or sowing only
0713.33.10	--- Seeds for planting or sowing only
0713.39.10	--- Seeds for planting or sowing only
0713.40.10	--- Seeds for planting or sowing only
0713.50.10	--- Seeds for planting or sowing only
0713.60.10	--- Seeds for planting or sowing only
0713.90.10	--- Seeds for planting or sowing only
08.01	Coconuts and brazil nuts, fresh or dried, whether or not shelled or peeled.
0801.11.00	-- Desiccated
0801.12.00	-- In the inner shell (endocarp)
0801.19.10	--- Dried
0801.19.90	--- Other
0801.21.10	--- Dried
0801.21.90	--- Other
0801.22.10	--- Dried
0801.22.90	--- Other
8.02	Other nuts, fresh or dried, whether or not shelled or peeled.
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens fresh or dried
0804.10.10	--- Fresh
0804.10.20	--- Dried

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<i>Chapter/HS Code</i>	<i>Description of Goods</i>
08.06	Grape, fresh or dried.
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but, unsuitable in that state for immediate consumption.
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruit of this Chapter.
09.05	Vanilla.
09.06	Cinnamon and cinnamon-tree flowers.
09.07	Cloves (whole fruit, cloves and stems).
09.08	Nutmeg, mace and cardamoms.
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.
09.10	Ginger, saffron turmeric (curcuma), thyme, bay leaves, curry and other spices.
10.02	Rye.
10.08	Buckwheat, millet and canary seeds; other cereals.
1008.10.00	-Buckwheat
1008.21.00	-- Seed
1008.29.00	-- Other
1008.40.00	-Fonio (<i>Digitaria spp.</i>)
1008.50.00	Quinoa (<i>Chenopodium quinoa</i>)
1008.60.00	-Triticale
1008.90.00	-Other cereals
12.07	Other oil seeds and oleaginous fruits, whether or not broken.
12.09	Seeds, fruit and spores, of a kind used for sowing.
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal, or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.
1211.20.00	-Ginseng roots
1211.30.00	-Coca leaf
1211.40.00	-Poppy straw
1211.50.00	-Ephedra

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus ativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.
1212.21.00	-- Fit for human consumption
1212.29.00	-- Other
1212.92.00	-- Locust beans (carob)
1212.94.00	-- Chicory roots
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.
13.01	Lac; natural gums, resins, gum- resins and oleoresins (for example, balsams).
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).
15.04	Fats and oils and their fractions of fish or marine mammals, whether or not refined, but not chemically modified.
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.
1511.10.00	-Crude oil
1511.90.10	--- Palm stearin, when imported in bulk for further processing
1511.90.20	---- Palm olein, when imported for further processing
15.13	Coconut (copra), palm kernel or babassu oil and their fractions, whether or not refined, but not chemically modified.
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified. Linseed oil and its fractions:
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared.
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.
16.04	Prepared or preserved fish, Caviar and caviar substitutes prepared from fish eggs.

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<i>Chapter/HS Code</i>	<i>Description of Goods</i>
18.01	Cocoa beans, whole or broken raw or roasted.
18.02	Cocoa shells, husks, skins and other cocoa waste.
18.03	Cocoa paste, whether or not defatted.
18.04	Cocoa butter, fat and oil
18.05	Cocoa powder, not containing added sugar or other sweetening matter.
18.06	Chocolate and other food preparations containing cocoa.
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparation of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, and siftings or in similar forms.
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included
20.03	Mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid.
20.05	Other vegetable, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
2005.60.00	-Asparagus
2005.70.00	-Olives
2005.91.00	---Bamboo shoots
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included
2008.19.00	-- Other, including mixtures
2008.40.00	-Pears
2008.50.00	-Apricots
2008.60.00	-Cherries
2008.70.00	-Peaches, including nectarines
2008.91.00	-- Palm hearts
2008.93.00	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)
2008.97.00	-- Mixtures
2008.99.00	--Other

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.
21.06	Food preparations not elsewhere specified or included.
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-Alcoholic beverages, not elsewhere specified or included.
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.
23.07	Wine lees; argol.
23.09	Preparations of a kind used in animal feeding.
2309.90.20	--- Animal feed supplement being premixes
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.
25.02	Unroasted iron pyrites.
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.
25.04	Natural graphite.
25.07	Kaolin and other kaolinic clays, whether or not calcined.
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.
25.12	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
25.13	Punice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.
25.25	Mica, including splittings; mica waste.
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.
25.28	Natural borates and concentrates thereof(whether or not calcined),but not including borates separated from natural brines; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight.
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.
25.30	Mineral substances not elsewhere specified or included.
26.11	Tungsten ores and concentrates.
26.13	Molybdenum ores and concentrates.
26.14	Titanium ores and concentrates.
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.
26.17	Other ores and concentrates.
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
Chapter 29	Organic chemicals
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses,not elsewhere specified or included.

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.
30.04	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.
3004.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives
3004.20.00	-Other, containing antibiotics
3004.31.00	-- Containing insulin
3004.32.00	-- Containing corticosteroid hormones, their derivatives or structural analogues
3004.41.00	-- Containing ephedrine or its salts
3004.42.00	-- Containing pseudoephedrine (INN) or its salts
3004.43.00	-- Containing pseudoephedrine or its salts
3004.49.00	-- Other
3004.50.00	-Other, containing vitamins or other products of heading 29.36
3004.60.00	-Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter
3004.90.00	-Other
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes, excluding medicaments in the form of transdermal administration systems of heading No. 30.04
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.
32.05	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.
32.11	Prepared driers
2.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.
32.13	Artists', students' or signboard paintings' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.
2.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.
33.03	Perfumes and toilet waters.
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
3304.10.00	-Lip make-up preparations
3304.20.00	-Eye make-up preparations
3304.30.00	-Manicure or pedicure preparations
3304.91.00	-- Powders, whether or not compressed
3304.99.90	-- Other
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorants, whether or not perfumed or having disinfectant properties.
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.
34.03	Lubricating preparations, (including cutting-oil preparations, bolt or nut release preparations, antirust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for oil or grease treatment of textile materials, leather, fur skins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impressions compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (or calcined gypsum or calcium sulphate).
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes.
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.
37.05	Photographic plates and film, exposed and developed, other than cinematograph film.
37.06	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.
Chapter 38	Miscellaneous chemical products.
39.01	Polymers of ethylene, in primary forms.
39.02	Polymers of propylene or of other olefins, in primary forms.
39.03	Polymers of styrene, in primary forms.
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.
39.06	Acrylic polymers in primary forms. Poly (methyl methacrylate): Liquid or paste.
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.
39.08	Polyamides in primary forms.
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.
39.10	Silicones in primary forms.
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.
39.14	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
39.21	Other plates, sheets, film, foil and strip, of plastics.
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.
Chapter 40	Rubber and articles thereof.
42.01	Saddlery and harness for any animal (including traces, leads, kneepads muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.
Chapter 43	Furskins and artificial fur; manufactures thereof.
Chapter 45	Cork and articles of cork.
Chapter 47	Pulp of wood or other fibrous cellulosic material; recovered.
48.01	Newsprint, in rolls or sheets.
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punch- cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.
48.07	Composite paper or paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or Impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.
48.10	Paper and paperboard, coated on one or both sides with Kaolin (China Clay) or other inorganic Substances, with or without a binder, and with no other coating, whether or not surface-coloured surface-decorated or printed, in rolls or rectangular including square) sheets, of any size.

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface coloured, surface-decorated or printed, in rolls or rectangular (including squares) sheets, of any size, other than goods of the kind described in headings 48.03, 48.09 or 48.10.
48.12	Filter blocks, slabs and plates, of paper pulp.
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.
48.14	Wallpaper and similar wall coverings; window transparencies of paper.
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.
48.21	Paper or paperboard labels of all kinds, whether or not printed.
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.
Chapter 50	Silk.
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
52.02	Cotton waste (including yarn waste and garnetted stock).
52.04	Cotton sewing thread, whether or not put up for retail sale.
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.
52.07	Cotton yarn (other than sewing thread) put up for retail sale.
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton weighing not more than 200g/m ² .
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/ m ² .
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200g/ m ² .
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/ m ² .
52.12	Other woven fabrics of cotton.

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
Chapter 54	Man-made filaments; strip and the like of man-made textile materials.
Chapter 55	Man-made staple fibres.
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
Chapter 57	Carpets and other textile floor coverings.
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for Industrial use.
Chapter 60	Knitted or crocheted fabrics.
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted.
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted.
63.01	Blankets and travelling rugs.
63.02	Bed linen, table linen, toilet linen and kitchen linen.
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.
63.04	Other furnishing articles, excluding those of heading 94.04.
63.05	Sacks and bags, of a kind used for the packing of goods.
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.
63.07	Other made up articles, including dress patterns.
63.08	II. SETS consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packing for retail sale.
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.
Chapter 65	Headgear and parts thereof.
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).
66.02	Walking-sticks, seat-sticks, whips, riding-crops and the like.
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods falling within Heading 05.05 and worked quills and scapes).
67.02	Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit.

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat insulating, sound insulating, or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).
68.08	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.
68.09	Articles of plaster or of compositions based on plaster.
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat) not elsewhere specified or included.
Chapter 69	Ceramic products.
Chapter 70	Glass and glassware.
71.02	Diamonds, whether or not worked, but not mounted or set.
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.
7105.10.00	-Of diamonds
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form: - Monetary.
7108.20.00	-Monetary
71.18	Coin.
72.07	Semi-finished products of iron or non-alloy steel.

<i>Chapter/HS Code</i>	<i>Description of Goods</i>
72.08	Flat-rolled products of iron or non-alloy steel, of width of 600 mm or more, hot-rolled, not clad plated or coated.
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold reduced), not clad, plated or coated.
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.
73.08	Structures (excluding prefabricated buildings of Heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.
7308.10.00	-Bridges and bridge-sections
7308.20.00	-Towers and lattice masts
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
73.11	Containers for compressed or liquefied gas, of iron or steel.
73.14	Cloth (including endless bands) grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.
73.15	Chain and parts thereof, of iron or steel.
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.
73.24	Sanitary ware and parts thereof, of iron or steel.
Chapter 75	Nickel and articles thereof.

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<i>Chapter/HS Code</i>	<i>Description of Goods</i>
76.01	Unwrought aluminium.
76.02	Aluminium waste and scrap.
76.03	Aluminium powders and flakes.
76.04	Aluminium bars, rods and profiles.
76.05	Aluminium wire.
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.
76.08	Aluminium tubes and pipes.
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).
76.10	Aluminium structures (excluding prefabricated buildings of Heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.
7610.90.10	--- Props and similar equipment, for use in scaffolding, coffering, shuttering or pit-propping
7610.90.20	--- Pylons and masts for supporting electric power lines
7610.90.90	--- Other
76.11	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
76.13	Aluminium containers for compressed or liquified gas.
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.
76.16	Other articles of aluminium.
Chapter 78	Lead and articles thereof.
Chapter 79	Zinc and articles thereof.
Chapter 80	Tin and articles thereof.
Chapter 81	Other base metals; cermets; articles thereof.
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.

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<i>Chapter/HS Code</i>	<i>Description of Goods</i>
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.
83.02	Base metals mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.
83.03	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.
83.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.
83.07	Flexible tubing of base metal, with or without fittings.
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.

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<i>Chapter/HS Code</i>	<i>Description of Goods</i>
Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts and accessories thereof.
Chapter 88	Aircraft, spacecraft, and parts thereof.
Chapter 89	Ships, boats and floating structures.
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
Chapter 91	Clocks and watches and parts thereof.
Chapter 92	Musical instruments; parts and accessories of such articles.
Chapter 93	Arms and ammunition; parts and accessories thereof.
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.
9401.10.00	-Seats of a kind used for aircraft
9401.20.00	-Seats of a kind used for motor vehicles
9401.30.00	-Swivel seats with variable height adjustment
9401.40.00	-Seats other than garden seats or camping equipment, convertible into beds
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs having rotating as well as both reclining and elevating movements; parts of the foregoing articles.
94.03	Other furniture and parts thereof.
9403.10.00	-Metal furniture of a kind used in offices
9403.20.00	-Other metal furniture
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.
94.06	Prefabricated buildings.
95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced size ("scale") models and similar recreational models, working or not, puzzles of all kinds.
95.04	Video game consoles and machines, articles for funfair, table or parlour games, including pinball machines, billiards, special tables for casino games and automatic bowling alley equipment.
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds", (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.

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<i>Chapter/HS Code</i>	<i>Description of Goods</i>
95.08	Roundabouts, swings, shooting galleries and other fairground amusements, travelling circuses and travelling menageries; travelling theatres.
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), handoperated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).
9603.21.00	-- Tooth brushes, including dental-plate brushes
9603.29.00	-- Other
9603.30.10	--- Artists' brushes and writing brushes
9603.30.20	--- Brushes for the application of cosmetics
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles
9603.90.00	- Other
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning.
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks. - Press-fasteners, snap-fasteners.
96.07	Slide fasteners and parts thereof.
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.
96.09	Pencils (other than pencils of heading 96.08), crayons, pencils leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.
96.11	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.

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<i>Chapter/HS Code</i>	<i>Description of Goods</i>
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for application of cosmetics or toilet preparations.
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners.
96.18	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.
96.19	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.
97.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.
97.06	Antiques of an age exceeding one hundred years.
99.02	Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported by a traveller for his own use or for the use of his family, in his accompanied baggage or on his person, provided that the goods may, at the discretion of the traveller, be entered under their appropriate headings in this tariff and provided that all dutiable goods shall then be so entered.
99.03	Goods (excluding alcoholic beverages, cigars, cigarettes and manufactured tobacco, merchandise for sale or industrial or commercial use) imported in a single consignment and provided that the goods may, at the discretion of the importer, be entered under their appropriate headings in this tariff and provided that all dutiable goods shall then be so entered. This heading does not apply to any goods imported by the same person in multiple consignments, irrespective of the source of supply, within any period of ninety days.

APPENDIX III
(Section 14)

<i>HS Code</i>	<i>Description of Goods</i>	<i>Statistical Unit of Quantity</i>	<i>Export Duty</i>
1005.90.00	Maize corn, Other	Kg	10%