



CUSTOMS TARIFF OF  
**MYANMAR**  
PART I (CHAPTER 1-39)

**2022**



# **CUSTOMS TARIFF OF MYANMAR**

## **MCT 2022**

Seventh edition (2022)

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### **PART ( I )**

**WCO HS 2022 VERSION AT 6 – DIGIT LEVEL**

**AND**

**AHTN 2022 VERSION AT 8 – DIGIT LEVEL**

1<sup>st</sup> October 2022

## **Myanmar Customs Department**

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## **PREFACE**

Harmonized System (HS) 2022, which is the seventh edition of the Harmonized System Nomenclature, is used worldwide for the uniform classification of goods traded internationally. The Myanmar Customs Tariff 2022 comes 5 years after the appearance of the Customs Tariff of Myanmar 2017.

The new HS 2022 edition makes some major changes to the Harmonized System with the amendments covering a wide range of goods moving across borders. The major features of HS 2022 amendments are adaption to current trade through the recognition of new products stream and addressing environmental and social issues of global concern.

The Myanmar Customs Tariff 2022 has based on the amendments of WCO's H.S 2022 and combined with the ASEAN Harmonized Tariff Nomenclature 2022. H.S codes are harmonized at 6<sup>th</sup> digit level for all WCO member countries and at 8<sup>th</sup> digit level in all ASEAN member countries. The Myanmar Customs Tariff 2022 has ten digits which comprise the addition of two digits for statistical purpose to the AHTN 8<sup>th</sup> digit.

The Myanmar Customs Tariff 2022 is now applied starting on 1<sup>st</sup> October 2022. To facilitate the revenue collection, comparison and analysis of international statistics based on HS system, the Customs Co-operation Council has made a recommendation on the use of standard units of quantity. Thus, in this new version of Customs Tariff of Myanmar 2022, most of the standard unit codes are used in conformity with the WCO recommendation.

The Annex A forms an integral part of Customs Tariff of Myanmar (2022).

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# THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM

## INTRODUCTION

The Harmonized Commodity Description and Coding System commonly known as the Harmonized System or the HS is an international nomenclature for the classification of goods. The HS is a multipurpose goods nomenclature used only as a basis for Customs tariff and compilation of international trade statistics but also for a variety of purposes including international trade negotiations, determination of the origin of the goods, monitoring of controlled goods (e.g., hazardous, wastes, narcotics, chemical weapons, ozone layer depleting substances, endangered species) etc. Myanmar implemented the HS on 1<sup>st</sup> April 1992.

## STRUCTURE

The Harmonized System comprises 97 Chapters and arranged in 21 Sections. It has 1,228 Headings. The pattern of arrangement of goods in the HS is in the increasing degree of manufacture: raw materials, unworked products, semi-finished products, finished products. For example, live animals fall in Chapter 1, animal hides and skins, in Chapter 41, and leather footwear, in Chapter 64. The same progression also exists within the Chapters and Headings. The Harmonized System provides:

- Section and Chapter Notes, including subheading notes
- A list of headings arranged in systematic order and, where appropriate subdivided into subheadings
- General Interpretative Rules (GIR)

### Section

A Section is a grouping together of a number of chapters which codify a particular class of goods. The Section notes explain the scope of chapters/ headings, etc. Section in the Nomenclature is represented by Romanized Characters, e.g.

Section I - Live animals and animal products

Section II - Vegetable Products

### Chapter

A Chapter consists of chapter notes, brief description of commodities arranged at four digits and six digit levels. A chapter is represented by the first 2 digits in the Heading, e.g.

### Section I

Chapter01 Live animals

Chapter22 Beverages, spirits and vinegar

## Heading

Each heading of the Nomenclature is identified by a 4 - digit code. The first two digits indicate the Chapter wherein the heading appears, while the latter two digits indicate the position of the heading in the Chapter.

Examples:

Heading 18.02 - "Cocoa shells ....." is the second heading in Chapter 18

Heading 61.10 - "Jerseys, pullovers....." is the tenth heading in Chapter 61.

## Subheading

In addition, headings are subdivided into two or more 1-dash (-) subheadings which, where necessary, are themselves further subdivided into two or more 2-dash (- -) subheadings and which are identified by a 6-digit code.

Examples:

- The HS code for vanilla is 0905.00, which indicates that heading 09.05 (Vanilla) has not been subdivided (fifth and sixth digits = 0);
- The HS code for men's or boys' shirts of cotton is 6105.10 which means that men's or boys' shirts of cotton are included in the first 1-dash subheading (fifth digit=1) of heading 61.05 and this subheading has not been further subdivided (sixth digit = 0) ;

The Harmonized System comprises a total of 5,612 separate groups of goods identified by a 6-digit code, the first four digits of which correspond to the relevant heading number, while the fifth and sixth digits identify the 1-dash and 2-dash subheadings respectively. The absence of such subheadings is indicated by a zero. At the 6-digit level it is an international classification and all countries using the HS Classification System will be referring to the same items falling within the 6-digit code. Countries adopting the HS may make provisions for further subdivisions beyond the 6-digit level.

Myanmar has adopted the 8-digit HS code incorporating the ASEAN Harmonized Tariff Nomenclature as a common tariff nomenclature to promote uniformity in the classification of goods within ASEAN member countries. The following example is given.

<b>09- Chapter</b>	<b>09.10- Heading</b>	<b>0910.91 Subheading</b>  (6-digit level international HS code)	<b>0910.91.10 (addition of 2 digits)</b>  (8-digit HS code for ASEAN)	<b>0910.91.10.00 (addition of 2 digits)</b>  (2 more digits for Statistical Purpose )
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## **ASEAN Harmonized Tariff Nomenclature**

1. The Harmonized Commodity Description and Coding System, usually referred to simply as the Harmonized System-HS by the World Customs Organization (WCO) is the standard language of the Customs Community for tariff classification of goods and commodities, for its origin determination, and for international trade statistics. The HS under the International Convention constitutes the technical and operational backgrounds for Customs experts in classifying goods being traded internationally, and becomes one of the essential instruments of trade and investment.

2. With the launch of the ASEAN Free Trade Area (AFTA) in 1995, the ASEAN leaders recognized the need to enhance trade facilitation in Customs by simplifying Customs procedures, creating a Green Lane for ASEAN goods and significantly, the implementation of an ASEAN Harmonized Tariff Nomenclature.

3. The ASEAN Harmonized Tariff Nomenclature (AHTN) is based on the World Customs Organization Harmonized System of classification and harmonized at the eight-digit level in the ASEAN region. According to the ASEAN Agreement on Customs (1997) Article 4, ASEAN developed the ASEAN Harmonized Tariff Nomenclature (AHTN).

4. The development of the AHTN is to ensure the uniformity of application in classifying goods and commodities in ASEAN. It also promotes the transparency and raises awareness of the public in the classification process for goods in the region. The AHTN would be applicable for classification of goods and commodities of international trade and investment. The ASEAN member countries and their Customs administrations use a single nomenclature based on the AHTN to classify goods of intra-ASEAN and extra-ASEAN.

5. The objective of the implementation of the ASEAN Harmonized Tariff Nomenclature (AHTN) aims to ensure the transparent and consistent system of classification of goods and commodities to facilitate transaction of trade and investment in ASEAN through the maintaining a trade facilitative AHTN regime and developing skilled and knowledgeable classification officers. Regional commitments emphasized that the AHTN would be applicable for classification of goods and commodities of international trade and investment.

6. The ASEAN Harmonized Tariff Nomenclature (AHTN) has been amended based on the recommendation of the Customs Co-operation Council [The World Customs Organization-WCO] concerning the amendment of the harmonized commodity description and coding system. The evolutions of the implementation of the ASEAN Harmonized Tariff Nomenclature (AHTN) are as follow:

- (a) The ASEAN Harmonized Tariff Nomenclature (2002/1) 1-1-2002

(b)	The ASEAN Harmonized Tariff Nomenclature (2007/1)	1-1-2007
(c)	The ASEAN Harmonized Tariff Nomenclature (2012/1)	1-1-2012
(d)	The ASEAN Harmonized Tariff Nomenclature (2017/1)	1-1-2017
(e)	The ASEAN Harmonized Tariff Nomenclature (2022/1)	1-1-2022

7. The ASEAN Directors-General of Customs established The Technical Sub-Working Group on Classification (TSWGC) and endorsed the Terms of Reference for the amendment of the ASEAN Harmonized Tariff Nomenclature (2017/1). The ASEAN Harmonized Tariff Nomenclature (2022/1) had been developed and amended by The Technical Sub-Working Group on Classification comprising classification experts from Member States.

## GENERAL STRUCTURE

The Harmonized System comprises:

- General Rules for the interpretation of the System;
- Section and Chapter Notes, including Subheading Notes;
- A list of headings arranged in systematic order and, where appropriate, subdivided into subheadings.

## GENERAL RULES FOR THE INTERPRETATION OF THE HARMONIZED SYSTEM

### The Interpretative Rules

Classification of goods in the Nomenclature shall be governed by the following principles:

#### Rule (1)

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

#### Rule (2)

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

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods

consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

### **Rule (3)**

When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

### **Rule (4)**

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

### **Rule (5)**

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

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

(b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.

### **Rule (6)**

For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

The Interpretative Rules thus establish classification principles which, unless the texts of headings, subheadings or Section or Chapter Notes otherwise require, are applicable throughout the Harmonized System Nomenclature.

Moreover, the Interpretative Rules clearly provide a step-by-step basis for the classification of goods within the Harmonized System, so that in every case a product must first be classified to its appropriate 4-digit heading, then to its appropriate 1-dash subdivision within that heading and at each step no account being taken of the terms of any lower-level subdivisions. This principle applies without exception throughout the Harmonized System.

### **The Section and Chapter Notes, including Subheading Notes**

Certain Sections and Chapters are preceded by Notes which, like the Interpretative Rules, form an integral part of the Harmonized System and have the same legal force. Some of these Notes, grouped under the title "Subheading Notes", refer solely to the interpretation of subheadings.

The function of the Notes is to define the precise scope and limits of each subheading, heading (or group of headings), Chapter or Section. This has been achieved, depending on the circumstances, by means of:

- either general definitions delimiting the scope of a subheading or heading or the meaning of particular terms; for example sparkling wine is defined by Subheading Note 1 to Chapter 22, while Legal Note 5 to Section XI gives a general definition of the sewing thread of headings 52.04, 54.01 and 55.08 in terms of its appearance and texture; or

- non-exhaustive list of typical examples; thus, Note 3 to Chapter 86 specifies the railway and tramway track fixtures and fittings covered by heading 86.08; or
- an exhaustive list of the goods covered by a heading or group of headings. Thus, Notes 2, 3 and 4 to Chapter 31 list the products that fall to be classified as fertilizers in headings 31.02, 31.03 and 31.04; or
- exclusions, which list certain articles that must not be included in a particular subheading, heading (or group of headings), Chapters or Section. For example, Note 2 to Chapter 64 lists the articles which must not be regarded as parts of footwear within the meaning of heading 64.06.

Certain Notes employ several of these drafting formulae. The definition of “synthetic rubber” in Note 4 to Chapter 40 provides an example of a definition in general terms, in accordance with scientific criteria, followed by an enumeration of products which, within the context of this definition, are to be taken as covered by the definition.

Under Interpretative Rule 6, the Section and Chapter Notes also apply to the classification of goods in the subheadings unless, of course, the context otherwise requires. This is the case, for example, with Note 4 (b) to Chapter 71 (definition of the term “platinum”), which cannot apply to subheadings 7110.11 and 7110.19, for which the term “platinum” is more restrictively defined by Subheading Note 2 to Chapter 71.

It would no doubt have been possible, at least in certain cases, to incorporate the substance of these Notes in the text of the headings themselves. But this would have greatly lengthened the headings, making them difficult to understand, and would have involved a great deal of repetition. The Notes thus made it possible to draft the headings in concise form while at the same time safeguarding the precision and exactness of interpretation that are essential to avoid doubts and disputes in classification.

To distinguish these Section, Chapter or Subheading Notes from the Explanatory Notes, which are not legally binding under the Convention they are normally referred to as “Legal Notes”.

## Units of Quantity

The following codes are used to identify the unit of measure in Myanmar Customs Tariff 2022.

Unit of Measure	Unit of Measure Code
Kilograms	kg
Carat	carat
Metres	m
Square metres	m <sup>2</sup>
Cubic metres	m <sup>3</sup>
Litres	l
One million of British Thermal Units	MBTU
Barrel	BBL
1,000 kilowatt hours	1,000 kWh
Pieces/ Items	u
Pairs	2u
Thousands of pieces/ Items	1,000u
Packs	u(jeu/pack)

## ABBREVIATIONS AND SYMBOLS

A	Ampere(s)
AC	Alternating current
Ah	Ampere hour(s)
AIDS	Acquired Immune Deficiency Syndrome
Al <sub>2</sub> O <sub>3</sub>	Aluminium oxide, alumina
ASTM	American Society for Testing Materials
ATV	All Terrain Vehicle
Bq	Becquerel
Ca	Calcium
CaO	Calcium oxide
CAS	Chemical Abstracts Service
°C	degree(s) Celsius
cc	cubic centimetre(s)
CD-R	Compact Disc-Recordable
CD-ROM	Compact Disc-Read Only Memory
cg	centigram(s)
Ci	Curie
μCi	microcurie
cm	centimetre(s)
cm <sup>2</sup>	square centimetre(s)
cm <sup>3</sup>	cubic centimetre(s)
cN	centinewton(s)
cP	Centipoise
Cr	Chromium
Cr <sub>2</sub> O <sub>3</sub>	Chromium oxide
DC	Direct current
DDT	Dichlorodiphenyltrichloroethane
DVD	Digital Versatile Disc
e.g.	for example
eV	electron volt(s)
FE <sub>2</sub> O <sub>3</sub>	Iron oxide
g	gram(s)
Gen	General
GHz	Gigahertz
g.v.w.	gross vehicle weight
h	hour
H <sub>3</sub> BO <sub>3</sub>	Boric acid
HIV	Human Immune-deficiency Virus
hp	Horsepower

Hz	Hertz
"	Inch(es)
INN	International Nonproprietary Name
INN <sub>M</sub>	International Nonproprietary Name Modified
IR	Infra-red
ISO	International Organization for Standardization
IUPAC	International Union of Pure and Applied Chemistry
°K	degree(s) Kelvin
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force
kHz	Kilohertz
km	kilometre(s)
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt (s) – ampere(s)
kvar	kilovolt – ampere(s) – reactive
kW	kilowatt(s)
LAN	Local Area Network
l	litre(s)
LCD	Liquid Crystal Device(s)
LED	Light Emitting Diode(s)
LPG	Liquefied Petroleum Gas
MHz	Megahertz
m	metre(s)
<i>m-</i>	meta-
m <sup>2</sup>	square metre(s)
m <sup>3</sup>	cubic metre(s)
max.	Maximum
mg	milligram(s)
Mg	Magnesium
MgO	Magnesium oxide
Micron	micrometre(s)
μ	Micron
min	Minute
min.	Minimum
mm	millimetre(s)
mm <sup>2</sup>	square millimetre(s)
mN	millinewton(s)
MPa	Megapascal(s)

MVA	Megavolt – ampere(s)
MW	Megawatt(s)
N	Newton(s)
No.	Number
<i>o-</i>	ortho-
OIB	Oost Indische Bereiding
/	per
%	percent
<i>p-</i>	para-
Pa.s	Pascal second(s)
pH	Measure of acidity or basicity
ppm	parts per million
RBD	Refined, Bleached and Deodorised
RON	Research Octane Number
RSS	Ribbed Smoked Sheets
s	second(s)
sec.	second(s)
<i>spp.</i>	species
SUV	Sports Utility Vehicle(s)
t	tonne(s)
U-235	Uranium-235
UHT	Ultra-High Temperature
UV	Ultra-violet
V	Volt(s)
<i>var.</i>	Variety
vol.	Volume
W	Watt(s)
WIB	West Indische Bereiding
wt.	Weight
x°	x degree(s)
x	by or times
CKD	Completely Knocked Down
SKD	Semi-Knocked Down

### Examples

1,500 g/m <sup>2</sup>	means one thousand five hundred grams per square metre
1,000 m/s (or m/sec.)	means one thousand metres per second
15 °C	means fifteen degrees Celsius

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

**Notes.**

1. Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
2. Except where the context otherwise requires, throughout the Nomenclature any reference to “dried” products also covers products which have been dehydrated, evaporated or freeze-dried.

**Chapter 1**  
**Live animals**

**Note.**

1. This Chapter covers all live animals except:
  - (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
  - (b) Cultures of micro-organisms and other products of heading 30.02; and
  - (c) Animals of heading 95.08.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>01.01</b>				<b>Live horses, asses, mules and hinnies.</b>		
				- Horses:		
0101.21	0101.21.00	00	3	-- Pure-bred breeding animals	u	zero
0101.29	0101.29.00	00	0	-- Other	u	zero
0101.30				- Asses:		
	0101.30.10	00	3	-- Pure-bred breeding animals	u	zero
	0101.30.90	00	2	-- Other	u	zero
0101.90	0101.90.00	00	6	- Other	u	zero
<b>01.02</b>				<b>Live bovine animals.</b>		
				- Cattle:		
0102.21	0102.21.00	00	4	-- Pure-bred breeding animals	u	zero
0102.29				-- Other:		
				--- Male cattle:		
	0102.29.11	00	2	---- Oxen	u	zero
	0102.29.19	00	4	---- Other	u	zero
	0102.29.90	00	6	--- Other	u	zero
				- Buffalo:		
0102.31	0102.31.00	00	2	-- Pure-bred breeding animals	u	zero
0102.39	0102.39.00	00	6	-- Other	u	zero
0102.90				- Other:		
	0102.90.10	00	6	-- Pure-bred breeding animals	u	zero
	0102.90.90	00	5	-- Other	u	zero
<b>01.03</b>				<b>Live swine.</b>		
0103.10	0103.10.00	00	3	- Pure-bred breeding animals	u	zero
				- Other:		
0103.91	0103.91.00	00	5	-- Weighing less than 50 kg	u	10
0103.92	0103.92.00	00	2	-- Weighing 50 kg or more	u	10
<b>01.04</b>				<b>Live sheep and goats.</b>		
0104.10				- Sheep:		
	0104.10.10	00	3	-- Pure-bred breeding animals	u	zero
	0104.10.90	00	2	-- Other	u	zero
0104.20				- Goats:		
	0104.20.10	00	1	-- Pure-bred breeding animals	u	zero
	0104.20.90	00	0	-- Other	u	zero
<b>01.05</b>				<b>Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.</b>		
				- Weighing not more than 185 g:		
0105.11				-- Fowls of the species <i>Gallus domesticus</i> :		
	0105.11.10	00	1	--- Breeding fowls	u	zero
	0105.11.90	00	0	--- Other	u	zero
0105.12				-- Turkeys:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	0105.12.10	00	5	--- Breeding turkeys	u	zero
	0105.12.90	00	4	--- Other	u	zero
0105.13				-- Ducks:		
	0105.13.10	00	2	--- Breeding ducklings	u	zero
	0105.13.90	00	1	--- Other	u	zero
0105.14				-- Geese:		
	0105.14.10	00	6	--- Breeding goslings	u	zero
	0105.14.90	00	5	--- Other	u	zero
0105.15				-- Guinea fowls:		
	0105.15.10	00	3	--- Breeding guinea fowls	u	zero
	0105.15.90	00	2	--- Other	u	zero
				- Other:		
0105.94				-- Fowls of the species <i>Gallus domesticus</i> :		
	0105.94.10	00	4	--- Breeding fowls, other than fighting cocks	u	zero
				--- Fighting cocks:		
	0105.94.41	00	3	---- Weighing not more than 2 kg	u	zero
	0105.94.49	00	5	---- Other	u	zero
				--- Other:		
	0105.94.91	00	5	---- Weighing not more than 2 kg	u	10
	0105.94.99	00	0	---- Other	u	10
0105.99				-- Other:		
	0105.99.10	00	3	--- Breeding ducks	u	zero
	0105.99.20	00	2	--- Other ducks	u	zero
	0105.99.30	00	1	--- Breeding geese, turkeys and guinea fowls	u	zero
	0105.99.40	00	0	--- Other geese, turkeys and guinea fowls	u	zero
<b>01.06</b>				<b>Other live animals.</b>		
				- Mammals:		
0106.11	0106.11.00	00	3	-- Primates	u	zero
0106.12				-- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); manatees and dugongs (mammals of the order <i>Sirenia</i> ); seals, sea lions and walrus (mammals of the suborder <i>Pinnipedia</i> ):		
	0106.12.10	00	6	--- Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); manatees and dugongs (mammals of the order <i>Sirenia</i> )	u	zero
	0106.12.20	00	5	--- Seals, sea lions and walrus (mammals of the suborder <i>Pinnipedia</i> )	u	zero
0106.13	0106.13.00	00	4	-- Camels and other camelids ( <i>Camelidae</i> )	u	zero
0106.14	0106.14.00	00	1	-- Rabbits and hares	u	zero
0106.19	0106.19.00	00	0	-- Other	u	zero
0106.20	0106.20.00	00	4	- Reptiles (including snakes and turtles)	u	zero
				- Birds:		
0106.31	0106.31.00	00	6	-- Birds of prey	u	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0106.32	0106.32.00	00	3	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	u	zero
0106.33	0106.33.00	00	0	-- Ostriches; emus ( <i>Dromaius novaehollandiae</i> )	u	zero
0106.39	0106.39.00	00	3	-- Other	u	zero
				- Insects:		
0106.41	0106.41.00	00	4	-- Bees	u	zero
0106.49	0106.49.00	00	1	-- Other	u	zero
0106.90	0106.90.00	00	4	- Other	u	zero

**Chapter 2**  
**Meat and edible meat offal**

**Note.**

1. This Chapter does not cover:
  - (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
  - (b) Edible, non-living insects (heading 04.10);
  - (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
  - (d) Animal fat, other than products of heading 02.09 (Chapter 15).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>02.01</b>				<b>Meat of bovine animals, fresh or chilled.</b>		
0201.10	0201.10.00	00	3	- Carcasses and half-carcasses	kg	40
0201.20	0201.20.00	00	1	- Other cuts with bone in	kg	40
0201.30	0201.30.00	00	6	- Boneless	kg	40
<b>02.02</b>				<b>Meat of bovine animals, frozen.</b>		
0202.10	0202.10.00	00	4	- Carcasses and half-carcasses	kg	40
0202.20	0202.20.00	00	2	- Other cuts with bone in	kg	40
0202.30	0202.30.00	00	0	- Boneless	kg	40
<b>02.03</b>				<b>Meat of swine, fresh, chilled or frozen.</b>		
				- Fresh or chilled:		
0203.11	0203.11.00	00	2	-- Carcasses and half-carcasses	kg	40
0203.12	0203.12.00	00	6	-- Hams, shoulders and cuts thereof, with bone in	kg	40
0203.19	0203.19.00	00	6	-- Other	kg	40
				- Frozen:		
0203.21	0203.21.00	00	0	-- Carcasses and half-carcasses	kg	40
0203.22	0203.22.00	00	4	-- Hams, shoulders and cuts thereof, with bone in	kg	40
0203.29	0203.29.00	00	4	-- Other	kg	40
<b>02.04</b>				<b>Meat of sheep or goats, fresh, chilled or frozen.</b>		
0204.10	0204.10.00	00	6	- Carcasses and half-carcasses of lamb, fresh or chilled	kg	40
				- Other meat of sheep, fresh or chilled:		
0204.21	0204.21.00	00	1	-- Carcasses and half-carcasses	kg	40
0204.22	0204.22.00	00	5	-- Other cuts with bone in	kg	40
0204.23	0204.23.00	00	2	-- Boneless	kg	40
0204.30	0204.30.00	00	2	- Carcasses and half-carcasses of lamb, frozen	kg	40
				- Other meat of sheep, frozen:		
0204.41	0204.41.00	00	4	-- Carcasses and half-carcasses	kg	40
0204.42	0204.42.00	00	1	-- Other cuts with bone in	kg	40
0204.43	0204.43.00	00	5	-- Boneless	kg	40
0204.50	0204.50.00	00	5	- Meat of goats	kg	40
<b>02.05</b> 0205.00	0205.00.00	00	2	<b>Meat of horses, asses, mules or hinnies, fresh, chilled or frozen</b>	kg	40
<b>02.06</b>				<b>Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.</b>		
0206.10	0206.10.00	00	1	- Of bovine animals, fresh or chilled	kg	40
				- Of bovine animals, frozen:		
0206.21	0206.21.00	00	3	-- Tongues	kg	40
0206.22	0206.22.00	00	0	-- Livers	kg	40
0206.29	0206.29.00	00	0	-- Other	kg	40
0206.30	0206.30.00	00	4	- Of swine, fresh or chilled	kg	40
				- Of swine, frozen:		
0206.41	0206.41.00	00	6	-- Livers	kg	40

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0206.49	0206.49.00	00	3	-- Other	kg	40
0206.80	0206.80.00	00	1	- Other, fresh or chilled	kg	40
0206.90	0206.90.00	00	6	- Other, frozen	kg	40
<b>02.07</b>				<b>Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.</b>		
				- Of fowls of the species <i>Gallus domesticus</i> :		
0207.11	0207.11.00	00	6	-- Not cut in pieces, fresh or chilled	kg	40
0207.12	0207.12.00	00	3	-- Not cut in pieces, frozen	kg	40
0207.13	0207.13.00	00	0	-- Cuts and offal, fresh or chilled	kg	40
0207.14				-- Cuts and offal, frozen:		
	0207.14.10	00	3	--- Wings	kg	40
	0207.14.20	00	2	--- Thighs	kg	40
	0207.14.30	00	1	--- Livers	kg	40
				--- Other:		
	0207.14.91	00	4	---- Mechanically deboned or separated meat	kg	40
	0207.14.99	00	6	---- Other	kg	40
				- Of turkeys:		
0207.24	0207.24.00	00	2	-- Not cut in pieces, fresh or chilled	kg	40
0207.25	0207.25.00	00	6	-- Not cut in pieces, frozen	kg	40
0207.26	0207.26.00	00	3	-- Cuts and offal, fresh or chilled	kg	40
0207.27				-- Cuts and offal, frozen:		
	0207.27.10	00	6	--- Livers	kg	40
				--- Other:		
	0207.27.91	00	0	---- Mechanically deboned or separated meat	kg	40
	0207.27.99	00	2	---- Other	kg	40
				- Of ducks:		
0207.41	0207.41.00	00	0	-- Not cut in pieces, fresh or chilled	kg	40
0207.42	0207.42.00	00	4	-- Not cut in pieces, frozen	kg	40
0207.43	0207.43.00	00	1	-- Fatty livers, fresh or chilled	kg	40
0207.44	0207.44.00	00	5	-- Other, fresh or chilled	kg	40
0207.45				-- Other, frozen:		
	0207.45.10	00	1	--- Fatty livers	kg	40
	0207.45.90	00	0	--- Other	kg	40
				- Of geese:		
0207.51	0207.51.00	00	5	-- Not cut in pieces, fresh or chilled	kg	40
0207.52	0207.52.00	00	2	-- Not cut in pieces, frozen	kg	40
0207.53	0207.53.00	00	6	-- Fatty livers, fresh or chilled	kg	40
0207.54	0207.54.00	00	3	-- Other, fresh or chilled	kg	40
0207.55				-- Other, frozen:		
	0207.55.10	00	6	--- Fatty livers	kg	40
	0207.55.90	00	5	--- Other	kg	40
0207.60				- Of guinea fowls:		
	0207.60.10	00	5	-- Not cut in pieces, fresh or chilled	kg	40

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	0207.60.20	00	4	-- Not cut in pieces, frozen	kg	40
	0207.60.30	00	3	-- Cuts and offal, fresh or chilled	kg	40
	0207.60.40	00	2	-- Cuts and offal, frozen	kg	40
<b>02.08</b>				<b>Other meat and edible meat offal, fresh, chilled or frozen.</b>		
0208.10	0208.10.00	00	3	- Of rabbits or hares	kg	40
0208.30	0208.30.00	00	6	- Of primates	kg	40
0208.40				- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i> ):		
	0208.40.10	00	3	-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> )	kg	40
	0208.40.90	00	2	-- Other	kg	40
0208.50	0208.50.00	00	2	- Of reptiles (including snakes and turtles)	kg	40
0208.60	0208.60.00	00	0	- Of camels and other camelids ( <i>Camelidae</i> )	kg	40
0208.90				- Other:		
	0208.90.10	00	0	-- Frogs' legs	kg	40
	0208.90.90	00	6	-- Other	kg	40
<b>02.09</b>				<b>Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.</b>		
0209.10	0209.10.00	00	4	- Of pigs	kg	40
0209.90	0209.90.00	00	2	- Other	kg	40
<b>02.10</b>				<b>Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.</b>		
				- Meat of swine:		
0210.11	0210.11.00	00	2	-- Hams, shoulders and cuts thereof, with bone in	kg	40
0210.12	0210.12.00	00	6	-- Bellies (streaky) and cuts thereof	kg	40
0210.19				-- Other:		
	0210.19.30	00	3	--- Bacon; boneless hams	kg	40
	0210.19.90	00	4	--- Other	kg	40
0210.20	0210.20.00	00	3	- Meat of bovine animals	kg	40
				- Other, including edible flours and meals of meat or meat offal:		
0210.91	0210.91.00	00	0	-- Of primates	kg	40
0210.92				-- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> ); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i> ):		
	0210.92.10	00	3	--- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i> ); of manatees and dugongs (mammals of the order <i>Sirenia</i> )	kg	40
	0210.92.90	00	2	--- Other	kg	40

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0210.93	0210.93.00	00	1	-- Of reptiles (including snakes and turtles)	kg	40
0210.99				-- Other:		
	0210.99.10	00	3	--- Freeze-dried diced chicken	kg	40
	0210.99.20	00	2	--- Dried pork skin	kg	40
	0210.99.90			--- Other:	kg	40
		10	5	---- Meat of sheeps or goats		
		20	1	---- Meat of poultry		
		90	1	---- Other		

### Chapter 3

#### Fish and crustaceans, molluscs and other aquatic invertebrates

##### Notes.

1. This Chapter does not cover:
  - (a) Mammals of heading 01.06;
  - (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
  - (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
  - (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).
2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.
3. Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
03.01				<b>Live fish.</b>		
				- Ornamental fish:		
0301.11				-- Freshwater:		
	0301.11.10	00	1	--- Fry	kg	zero
				--- Other:		
	0301.11.91	00	2	---- Koi carp ( <i>Cyprinus carpio</i> )	kg	zero
	0301.11.92	00	4	---- Goldfish ( <i>Carassius auratus</i> )	kg	zero
	0301.11.93	00	6	---- Siamese fighting fish ( <i>Beta splendens</i> )	kg	zero
	0301.11.95	00	3	---- Arowanas ( <i>Scleropages formosus</i> )	kg	zero
	0301.11.99	00	4	---- Other	kg	zero
0301.19				-- Other:		
	0301.19.10	00	5	--- Fry	kg	zero
	0301.19.90	00	4	--- Other	kg	zero
				- Other live fish:		
0301.91	0301.91.00	00	0	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus</i> <i>apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	zero
0301.92	0301.92.00	00	4	-- Eels ( <i>Anguilla spp.</i> )	kg	zero
0301.93				-- Carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> <i>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> ):		
				--- <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> :		
	0301.93.21	00	1	---- Breeding, other than fry	kg	zero
	0301.93.22	00	3	---- Fry	kg	zero
	0301.93.29	00	3	---- Other	kg	zero
				--- <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> :		
	0301.93.31	00	0	---- Breeding, other than fry	kg	zero
	0301.93.32	00	2	---- Fry	kg	zero
	0301.93.39	00	2	---- Other	kg	zero
0301.94	0301.94.00	00	5	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus</i> <i>thynnus</i> , <i>Thunnus orientalis</i> )	kg	zero
0301.95	0301.95.00	00	2	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg	zero
0301.99				-- Other:		
				--- Milkfish and Grouper, fry:		
	0301.99.11	00	5	---- Breeding	kg	zero
	0301.99.19	00	0	---- Other	kg	zero
				--- Other fish fry:		
	0301.99.22	00	6	---- Other carp, breeding	kg	zero
	0301.99.23	00	1	---- Other carp	kg	zero
	0301.99.24	00	3	---- Other, breeding	kg	zero
	0301.99.29	00	6	---- Other	kg	zero
				--- Milkfish and grouper, other than fry:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	0301.99.31	00	3	--- Milkfish, breeding	kg	zero
	0301.99.32	00	5	--- Milkfish, other	kg	zero
	0301.99.33	00	0	--- Leopard coral grouper ( <i>Plectropomus leopardus</i> )	kg	zero
	0301.99.34	00	2	--- Brown-marbled grouper ( <i>Epinephelus fuscoguttatus</i> )	kg	zero
	0301.99.35	00	4	--- Humpback grouper ( <i>Cromileptes altivelis</i> )	kg	zero
	0301.99.36	00	6	--- Other grouper	kg	zero
				--- Other, freshwater fish:		
	0301.99.41	00	2	--- Tilapias ( <i>Oreochromis spp.</i> )	kg	zero
	0301.99.42	00	4	--- Other carp, for breeding	kg	zero
	0301.99.49	00	4	--- Other	kg	zero
	0301.99.50	00	6	--- Other, marine fish	kg	zero
	0301.99.90	00	2	--- Other	kg	zero
<b>03.02</b>				<b>Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.</b>		
				- Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.11	0302.11.00	00	3	-- 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	10
0302.13	0302.13.00	00	4	-- 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	10
0302.14	0302.14.00	00	1	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon (Hucho Hucho)	kg	10
0302.19	0302.19.00	00	0	-- Other	kg	10
				- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.21	0302.21.00	00	1	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg	10
0302.22	0302.22.00	00	5	-- Plaice ( <i>Pleuronectes platessa</i> )	kg	10
0302.23	0302.23.00	00	2	-- Sole ( <i>Solea spp.</i> )	kg	10
0302.24	0302.24.00	00	6	-- Turbots ( <i>Psetta maxima</i> )	kg	10
0302.29	0302.29.00	00	5	-- Other	kg	10
				- Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.31	0302.31.00	00	6	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg	10
0302.32	0302.32.00	00	3	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	kg	10
0302.33	0302.33.00	00	0	-- Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	kg	10
0302.34	0302.34.00	00	4	-- Bigeye tunas ( <i>Thunnus obesus</i> )	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0302.35	0302.35.00	00	1	-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	kg	10
0302.36	0302.36.00	00	5	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg	10
0302.39	0302.39.00	00	3	-- Other	kg	10
				- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</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> ), excluding edible fish of subheadings 0302.91 to 0302.99 :		
0302.41	0302.41.00	00	4	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	10
0302.42	0302.42.00	00	1	-- Anchovies ( <i>Engraulis spp.</i> )	kg	10
0302.43	0302.43.00	00	5	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	kg	10
0302.44	0302.44.00	00	2	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )	kg	10
0302.45	0302.45.00	00	6	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg	10
0302.46	0302.46.00	00	3	-- Cobia ( <i>Rachycentron canadum</i> )	kg	10
0302.47	0302.47.00	00	0	-- Swordfish ( <i>Xiphias gladius</i> )	kg	10
0302.49	0302.49.00			-- Other:	kg	10
		10	4	--- Indian mackerel ( <i>rastrelliger kanagurta</i> )		
		20	0	--- Island mackerel ( <i>rastrelliger faughni</i> )		
		30	3	--- Silver Pomfrets ( <i>Pampus argenteus</i> )		
		90	0	--- Other		
				- 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> , excluding edible fish of subheadings 0302.91 to 0302.99:		
0302.51	0302.51.00	00	2	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	10
0302.52	0302.52.00	00	6	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	10
0302.53	0302.53.00	00	3	-- Coalfish ( <i>Pollachius virens</i> )	kg	10
0302.54	0302.54.00	00	0	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg	10
0302.55	0302.55.00	00	4	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	10
0302.56	0302.56.00	00	1	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	kg	10
0302.59	0302.59.00	00	6	-- Other	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- 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> ), excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.71	0302.71.00	00	5	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	10
0302.72				-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ):		
	0302.72.10	00	1	--- Yellowtail catfish ( <i>Pangasius pangasius</i> )	kg	10
	0302.72.90	00	0	--- Other	kg	10
0302.73	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> ):	kg	10
		10	2	--- Rohu ( <i>Labeo rohita</i> )		
		20	5	--- Catla ( <i>Catla catla</i> )		
		90	5	--- Other		
0302.74	0302.74.00	00	3	-- Eels ( <i>Anguilla spp.</i> )	kg	10
0302.79	0302.79.00	00	2	-- Other	kg	10
				- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:		
0302.81	0302.81.00	00	3	-- Dogfish and other sharks	kg	10
0302.82	0302.82.00	00	0	-- Rays and skates ( <i>Rajidae</i> )	kg	10
0302.83	0302.83.00	00	4	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	10
0302.84	0302.84.00	00	1	-- Seabass ( <i>Dicentrarchus spp.</i> )	kg	10
0302.85	0302.85.00	00	5	-- Seabream ( <i>Sparidae</i> )	kg	10
0302.89				-- Other:		
				--- Marine fish:		
	0302.89.11	00	1	---- Grouper	kg	10
	0302.89.12	00	3	---- Longfin mojarra ( <i>Pentaprion longimanus</i> )	kg	10
	0302.89.13	00	5	---- Bluntnose lizardfish ( <i>Trachinocephalus myops</i> )	kg	10
	0302.89.14	00	0	---- Savalai hairtails ( <i>Lepturacanthus savala</i> ), Belanger's croakers ( <i>Johnius belangerii</i> ), Reeve's croakers ( <i>Chrysochir aureus</i> ) and bigeye croakers ( <i>Pennahia anea</i> )	kg	10
	0302.89.15	00	2	---- Indian threadfins ( <i>Polynemus indicus</i> )	kg	10
	0302.89.16	00	4	---- Torpedo scads ( <i>Megalaspis cordyla</i> ), spotted sicklefish ( <i>Drepane punctata</i> ) and great barracudas ( <i>Sphyraena barracuda</i> )	kg	10
	0302.89.17	00	6	---- Black pomfrets ( <i>Parastromatus niger</i> )	kg	10
	0302.89.18	00	1	---- Mangrove red snappers ( <i>Lutjanus argentimaculatus</i> )	kg	10
	0302.89.19	00	3	---- Other	kg	10
				--- Other:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	0302.89.22	00	2	---- Swamp barb ( <i>Puntius chola</i> )	kg	10
	0302.89.23	00	4	---- Silver grunts ( <i>Pomadasys argenteus</i> )	kg	10
	0302.89.27	00	5	---- Hilsa shad ( <i>Tenualosa ilisha</i> )	kg	10
	0302.89.28	00	0	---- Wallago ( <i>Wallago attu</i> ) and giant river-catfish ( <i>Sperata seenghala</i> )	kg	10
	0302.89.29			---- Other:	kg	10
		10	5	----- Snakeskin gourami ( <i>Trichogaster pectoralis</i> )		
		90	1	----- Other		
				- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		
0302.91	0302.91.00	00	1	-- Livers, roes and milt	kg	10
0302.92	0302.92.00	00	5	-- Shark fins	kg	10
0302.99	0302.99.00	00	5	-- Other	kg	10
<b>03.03</b>				<b>Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.</b>		
				- Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.11	0303.11.00	00	4	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg	10
0303.12	0303.12.00	00	1	-- 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> )	kg	10
0303.13	0303.13.00	00	5	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	10
0303.14	0303.14.00	00	2	-- 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	10
0303.19	0303.19.00	00	1	-- Other	kg	10
				- 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> ), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.23	0303.23.00	00	3	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	10
0303.24	0303.24.00	00	0	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg	10
0303.25	0303.25.00	00	4	-- 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> )	kg	10
0303.26	0303.26.00	00	1	-- Eels ( <i>Anguilla spp.</i> )	kg	10
0303.29	0303.29.00	00	6	-- Other	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.31	0303.31.00	00	0	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	kg	10
0303.32	0303.32.00	00	4	-- Plaice ( <i>Pleuronectes platessa</i> )	kg	10
0303.33	0303.33.00	00	1	-- Sole ( <i>Solea spp.</i> )	kg	10
0303.34	0303.34.00	00	5	-- Turbots ( <i>Psetta maxima</i> )	kg	10
0303.39	0303.39.00	00	4	-- Other	kg	10
				- Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> ), excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.41	0303.41.00	00	5	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	kg	10
0303.42	0303.42.00	00	2	-- Yellowfin tunas ( <i>Thunnus albacares</i> )	kg	10
0303.43	0303.43.00	00	6	-- Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	kg	10
0303.44	0303.44.00	00	3	-- Bigeye tunas ( <i>Thunnus obesus</i> )	kg	10
0303.45				-- Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> ):		
	0303.45.10	00	6	--- Atlantic bluefin tunas ( <i>Thunnus thynnus</i> )	kg	10
	0303.45.90	00	5	--- Pacific bluefin tunas ( <i>Thunnus orientalis</i> )	kg	10
0303.46	0303.46.00	00	4	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	kg	10
0303.49				-- Other:		
	0303.49.10	00	1	--- Longtail tuna ( <i>Thunnus tonggol</i> )	kg	10
	0303.49.90	00	0	--- Other	kg	10
				- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</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> ), excluding edible fish offal of subheadings 0303.91 to 0303.99 :		
0303.51	0303.51.00	00	3	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	10
0303.53	0303.53.00	00	4	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0303.54				-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):		
	0303.54.10	00	0	--- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> )	kg	10
	0303.54.20	00	6	--- Pacific mackerel ( <i>Scomber japonicus</i> )	kg	10
0303.55	0303.55.00	00	5	-- Jack and horse mackerel ( <i>Trachurus spp.</i> )	kg	10
0303.56	0303.56.00	00	2	-- Cobia ( <i>Rachycentron canadum</i> )	kg	10
0303.57	0303.57.00	00	6	-- Swordfish ( <i>Xiphias gladius</i> )	kg	10
0303.59				-- Other:		
	0303.59.10	00	6	--- Indian mackerels ( <i>Rastrelliger Kanagurta</i> ); Island mackerels ( <i>Rastrelliger faughni</i> )	kg	10
	0303.59.20	00	5	--- Silver pomfrets ( <i>Pampus spp.</i> )	kg	10
	0303.59.90	00	5	--- Other	kg	10
				- 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> , excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.63	0303.63.00	00	2	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	10
0303.64	0303.64.00	00	6	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	10
0303.65	0303.65.00	00	3	-- Coalfish ( <i>Pollachius virens</i> )	kg	10
0303.66	0303.66.00	00	0	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg	10
0303.67	0303.67.00	00	4	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	10
0303.68	0303.68.00	00	1	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	kg	10
0303.69	0303.69.00	00	5	-- Other	kg	10
				- Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99:		
0303.81	0303.81.00	00	4	-- Dogfish and other sharks	kg	10
0303.82	0303.82.00	00	1	-- Rays and skates ( <i>Rajidae</i> )	kg	10
0303.83	0303.83.00	00	5	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	10
0303.84	0303.84.00	00	2	-- Seabass ( <i>Dicentrarchus spp.</i> )	kg	10
0303.89				-- Other:		
				--- Marine fish:		
	0303.89.11	00	2	---- Grouper	kg	10
	0303.89.13	00	6	---- Bluntnose lizardfish ( <i>Trachinocephalus myops</i> )	kg	10
	0303.89.14	00	1	---- Savalai hairtails ( <i>Lepturacanthus savala</i> ), Belanger's croakers ( <i>Johnius belangerii</i> ), Reeve's croakers ( <i>Chrysochir aureus</i> ) and bigeye croakers ( <i>Pennahia anea</i> )	kg	10
	0303.89.15	00	3	---- Indian threadfins ( <i>Polynemus indicus</i> )	kg	10
	0303.89.16	00	5	---- Torpedo scads ( <i>Megalaspis cordyla</i> ), spotted sicklefish ( <i>Drepane punctata</i> ) and great barracudas ( <i>Sphyrna barracuda</i> )	kg	10
	0303.89.17	00	0	---- Black pomfrets ( <i>Parastromatus niger</i> )	kg	10
	0303.89.18	00	2	---- Mangrove red snappers ( <i>Lutjanus argentimaculatus</i> )	kg	10
	0303.89.19	00	4	---- Other	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other:		
	0303.89.22	00	3	---- Swamp barb ( <i>Puntius chola</i> )	kg	10
	0303.89.23	00	5	---- Milkfish ( <i>Chanos chanos</i> )	kg	10
	0303.89.24	00	0	---- Silver grunts ( <i>Pomadasys argenteus</i> )	kg	10
	0303.89.27	00	6	---- Hilsa shad ( <i>Tenuulosa ilisha</i> )	kg	10
	0303.89.28	00	1	---- Wallago ( <i>Wallago attu</i> ) and giant river-catfish ( <i>Sperata seenghala</i> )	kg	10
	0303.89.29	00	3	---- Other	kg	10
				- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:		
0303.91	0303.91.00	00	2	-- Livers, roes and milt	kg	10
0303.92	0303.92.00	00	6	-- Shark fins	kg	10
0303.99	0303.99.00	00	6	-- Other	kg	10
<b>03.04</b>				<b>Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.</b>		
				- 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 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	0304.31.00	00	1	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	10
0304.32	0304.32.00	00	5	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg	10
0304.33	0304.33.00	00	2	-- Nile Perch ( <i>Lates niloticus</i> )	kg	10
0304.39	0304.39.00	00	5	-- Other	kg	10
				- Fresh or chilled fillets of other fish:		
0304.41	0304.41.00	00	6	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	10
0304.42	0304.42.00	00	3	-- 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	10
0304.43	0304.43.00	00	0	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg	10
0304.44	0304.44.00	00	4	-- 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	10
0304.45	0304.45.00	00	1	-- Swordfish ( <i>Xiphias gladius</i> )	kg	10
0304.46	0304.46.00	00	5	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	10
0304.47	0304.47.00	00	2	-- Dogfish and other sharks	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0304.48	0304.48.00	00	6	-- Rays and skates ( <i>Rajidae</i> )	kg	10
0304.49	0304.49.00	00	3	-- Other	kg	10
				- Other, fresh or chilled:		
0304.51	0304.51.00	00	4	-- 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	10
0304.52	0304.52.00	00	1	-- Salmonidae	kg	10
0304.53	0304.53.00	00	5	-- 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	10
0304.54	0304.54.00	00	2	-- Swordfish ( <i>Xiphias gladius</i> )	kg	10
0304.55	0304.55.00	00	6	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	10
0304.56	0304.56.00	00	3	-- Dogfish and other sharks	kg	10
0304.57	0304.57.00	00	0	-- Rays and skates ( <i>Rajidae</i> )	kg	10
0304.59	0304.59.00	00	1	-- Other	kg	10
				- 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> ):		
0304.61	0304.61.00	00	2	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	10
0304.62	0304.62.00	00	6	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg	10
0304.63	0304.63.00	00	3	-- Nile Perch ( <i>Lates niloticus</i> )	kg	10
0304.69	0304.69.00	00	6	-- Other	kg	10
				- 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> :		
0304.71	0304.71.00	00	0	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	10
0304.72	0304.72.00	00	4	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	10
0304.73	0304.73.00	00	1	-- Coalfish ( <i>Pollachius virens</i> )	kg	10
0304.74	0304.74.00	00	5	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg	10
0304.75	0304.75.00	00	2	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	10
0304.79	0304.79.00	00	4	-- Other	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Frozen fillets of other fish:		
0304.81	0304.81.00	00	5	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	10
0304.82	0304.82.00	00	2	-- 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	10
0304.83	0304.83.00	00	6	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg	10
0304.84	0304.84.00	00	3	-- Swordfish ( <i>Xiphias gladius</i> )	kg	10
0304.85	0304.85.00	00	0	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	10
0304.86	0304.86.00	00	4	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	10
0304.87	0304.87.00	00	1	-- Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	kg	10
0304.88	0304.88.00	00	5	-- Dogfish, other sharks, rays and skates ( <i>Rajidae</i> )	kg	10
0304.89				-- Other:		
	0304.89.10	00	1	--- Mahi-mahi ( <i>Coryphaena hippurus</i> )	kg	10
	0304.89.90	00	0	--- Other	kg	10
				- Other, frozen:		
0304.91	0304.91.00	00	3	-- Swordfish ( <i>Xiphias gladius</i> )	kg	10
0304.92	0304.92.00	00	0	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	10
0304.93	0304.93.00	00	4	-- 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	10
0304.94	0304.94.00	00	1	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	10
0304.95	0304.95.00	00	5	-- 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 Pollock ( <i>Theragra chalcogramma</i> )	kg	10
0304.96	0304.96.00	00	2	-- Dogfish and other sharks	kg	10
0304.97	0304.97.00	00	6	-- Rays and skates ( <i>Rajidae</i> )	kg	10
0304.99				-- Other:		
	0304.99.10	00	6	--- Surimi (minced fish meat)	kg	10
	0304.99.90	00	5	--- Other	kg	10
<b>03.05</b>				<b>Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.</b>		
0305.20				- Livers, roes and milt of fish, dried, smoked, salted or in brine:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	0305.20.10	00	6	-- Of freshwater fish, dried, salted or in brine	kg	10
	0305.20.90	00	5	-- Other	kg	10
				- Fish fillets, dried, salted or in brine, but not smoked:		
0305.31	0305.31.00	00	2	-- 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	3
0305.32	0305.32.00	00	6	-- 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	3
0305.39				-- Other:		
	0305.39.10	00	5	--- Freshwater garfish ( <i>Xenentodon cancila</i> ), yellowstriped goatfish ( <i>Upeneus vittatus</i> ) and long-rakered trevally ( <i>Ulua mentalis</i> )	kg	3
	0305.39.20	00	4	--- Savalai hairtails ( <i>Lepturacanthus savala</i> ), Belanger's croakers ( <i>Johnius belangerii</i> ), Reeve's croakers ( <i>Chrysochir aureus</i> ) and bigeye croakers ( <i>Pennahia anea</i> )	kg	3
				--- Other:		
	0305.39.91	00	6	---- Of freshwater fish	kg	3
	0305.39.92	00	1	---- Of marine fish	kg	3
	0305.39.99	00	1	---- Other	kg	3
				- Smoked fish, including fillets, other than edible fish offal:		
0305.41	0305.41.00	00	0	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	10
0305.42	0305.42.00	00	4	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	10
0305.43	0305.43.00	00	1	-- 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	10
0305.44	0305.44.00	00	5	--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	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0305.49				-- Other:		
	0305.49.10	00	3	--- Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	kg	10
	0305.49.90	00	2	--- Other	kg	10
				- Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305.51	0305.51.00	00	5	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	3
0305.52	0305.52.00	00	2	-- 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	3
0305.53	0305.53.00	00	6	-- 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	3
0305.54	0305.54.00	00	3	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</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	3
0305.59				-- Other:		
				--- Marine fish:		
	0305.59.21	00	2	---- Anchovies ( <i>Stolephorus spp.</i> , <i>Coilia spp.</i> , <i>Setipinna spp.</i> , <i>Lycothrissa spp.</i> , <i>Thryssa spp.</i> and <i>Encrasicholina spp.</i> )	kg	3
	0305.59.29	00	4	---- Other	kg	3
	0305.59.90			--- Other:	kg	3
		10	3	---- <i>Ngayan Chauk</i>		
		20	6	---- <i>Boomla</i>		
		30	2	---- <i>Fish maws</i>		
		90	6	---- <i>Other</i>		
				- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305.61	0305.61.00	00	3	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0305.62	0305.62.00	00	0	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	3
0305.63	0305.63.00	00	4	-- Anchovies ( <i>Engraulis spp.</i> )	kg	3
0305.64	0305.64.00	00	1	-- 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	3
0305.69				-- Other:		
	0305.69.10	00	6	--- Marine fish	kg	3
	0305.69.90	00	5	--- Other	kg	3
				- Fish fins, heads, tails, maws and other edible fish offal:		
0305.71				-- Shark fins:		
	0305.71.10	00	0	--- Dried or smoked	kg	3
	0305.71.90	00	6	--- Other	kg	3
0305.72				-- Fish heads, tails and maws:		
				--- Fish maws:		
	0305.72.11	00	6	---- Of cod	kg	3
	0305.72.19	00	1	---- Other	kg	3
				--- Other:		
	0305.72.91	00	5	---- Of cod	kg	3
	0305.72.99	00	0	---- Other	kg	3
0305.79				-- Other:		
	0305.79.10	00	4	--- Of cod	kg	3
	0305.79.90	00	3	--- Other	kg	3
<b>03.06</b>				<b>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.</b>		
				- Frozen:		
0306.11				-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):		
	0306.11.10	00	6	--- Smoked	kg	10
	0306.11.90	00	5	--- Other	kg	10
0306.12				-- Lobsters ( <i>Homarus spp.</i> ):		
	0306.12.10	00	3	--- Smoked	kg	10
	0306.12.90	00	2	--- Other	kg	10
0306.14				-- Crabs:		
				--- Smoked:		
	0306.14.11	00	6	---- Soft shell crabs	kg	10
	0306.14.19	00	1	---- Other	kg	10
				--- Other:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	0306.14.91	00	5	--- Swimming crabs (crabs of the family <i>Portunidae</i> )	kg	10
	0306.14.92	00	0	--- King crabs (crabs of the family <i>Lithodidae</i> )	kg	10
	0306.14.93	00	2	--- Snow crabs (crabs of the family <i>Orgoniidae</i> )	kg	10
	0306.14.99	00	0	--- Other	kg	10
0306.15	0306.15.00	00	2	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	kg	10
0306.16	0306.16.00	00	6	-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> )	kg	10
0306.17				-- Other shrimps and prawns: --- Giant tiger prawns ( <i>Penaeus monodon</i> ):		
	0306.17.11	00	4	--- Headless	kg	10
	0306.17.19	00	6	--- Other --- <i>Whiteleg shrimps (Litopenaeus vannamei)</i> :	kg	10
	0306.17.21	00	3	--- Headless, with tail	kg	10
	0306.17.22	00	5	--- Headless, without tail	kg	10
	0306.17.29	00	5	--- Other	kg	10
	0306.17.30	00	0	--- Giant river prawns ( <i>Macrobrachium rosenbergii</i> )	kg	10
	0306.17.90	00	1	--- Other	kg	10
0306.19	0306.19.00	00	4	-- Other - Live, fresh or chilled:	kg	10
0306.31				-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):		
	0306.31.10	00	2	--- Breeding	kg	zero
	0306.31.20	00	1	--- Other, live	kg	zero
	0306.31.30	00	0	--- Fresh or chilled	kg	10
0306.32				-- Lobsters ( <i>Homarus spp.</i> ):		
	0306.32.10	00	6	--- Breeding	kg	zero
	0306.32.20	00	5	--- Other, live	kg	zero
	0306.32.30	00	4	--- Fresh or chilled	kg	10
0306.33				-- Crabs: --- Blue crabs ( <i>Callinectes spp.</i> ) and Snow crabs (crabs of the family <i>Oregoniidae</i> ):		
	0306.33.11	00	5	--- Live	kg	10
	0306.33.12	00	0	--- Fresh or chilled --- Other:	kg	10
	0306.33.91	00	4	--- Live	kg	10
	0306.33.92	00	6	--- Fresh or chilled	kg	10
0306.34	0306.34.00	00	1	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	kg	10
0306.35				-- Cold-water shrimps and prawns ( <i>Pandalus spp.</i> , <i>Crangon crangon</i> ):		
	0306.35.10	00	4	--- Breeding	kg	zero
	0306.35.20	00	3	--- Other, live	kg	zero
	0306.35.30	00	2	--- Fresh or chilled	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0306.36				-- Other shrimps and prawns:		
				--- Breeding:		
	0306.36.11	00	3	---- Giant tiger prawns ( <i>Penaeus monodon</i> )	kg	zero
	0306.36.12	00	5	---- Whiteleg shrimps ( <i>Litopenaeus vannamei</i> )	kg	zero
	0306.36.13	00	0	---- Giant river prawns ( <i>Macrobrachium rosenbergii</i> )	kg	zero
	0306.36.19	00	5	---- Other	kg	zero
				--- Other, live:		
	0306.36.21	00	2	---- Giant tiger prawns ( <i>Penaeus monodon</i> )	kg	zero
	0306.36.22	00	4	---- Whiteleg shrimps ( <i>Litopenaeus vannamei</i> )	kg	zero
	0306.36.23	00	6	---- Giant river prawns ( <i>Macrobrachium rosenbergii</i> )	kg	zero
	0306.36.29	00	4	---- Other	kg	zero
				--- Fresh or chilled:		
	0306.36.31	00	1	---- Giant tiger prawns ( <i>Penaeus monodon</i> )	kg	10
	0306.36.32	00	3	---- Whiteleg shrimps ( <i>Litopenaeus vannamei</i> )	kg	10
	0306.36.33	00	5	---- Giant river prawns ( <i>Macrobrachium rosenbergii</i> )	kg	10
	0306.36.39	00	3	---- Other	kg	10
0306.39				-- Other:		
	0306.39.10	00	6	--- Live	kg	10
	0306.39.20	00	5	--- Fresh or chilled	kg	10
				- Other:		
0306.91				-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):		
				--- In airtight containers for retail sale:		
	0306.91.21	00	5	---- Smoked	kg	10
	0306.91.29	00	0	---- Other	kg	10
				--- Other:		
	0306.91.31	00	4	---- Smoked	kg	10
	0306.91.39	00	6	---- Other	kg	10
0306.92				-- Lobsters ( <i>Homarus spp.</i> ):		
				--- In airtight containers for retail sale:		
	0306.92.21	00	2	---- Smoked	kg	10
	0306.92.29	00	4	---- Other	kg	10
				--- Other:		
	0306.92.31	00	1	---- Smoked	kg	10
	0306.92.39	00	3	---- Other	kg	10
0306.93				-- Crabs:		
				--- In airtight containers for retail sale:		
	0306.93.21	00	6	---- Smoked	kg	10
	0306.93.29	00	1	---- Other	kg	10
				--- Other:		
	0306.93.31	00	5	---- Smoked	kg	10
	0306.93.39	00	0	---- Other	kg	10
0306.94				-- Norway lobsters ( <i>Nephrops norvegicus</i> ):		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- In airtight containers for retail sale:		
	0306.94.21	00	3	---- Smoked	kg	10
	0306.94.29	00	5	---- Other	kg	10
				--- Other:		
	0306.94.31	00	2	---- Smoked	kg	10
	0306.94.39	00	4	---- Other	kg	10
0306.95				-- Shrimps and prawns:		
				--- In airtight containers for retail sale:		
	0306.95.21	00	0	---- In shell, cooked by steaming or boiling in water	kg	10
	0306.95.29			---- Other:	kg	10
		10	5	----- <i>Dried</i>		
		90	1	----- <i>Other</i>		
	0306.95.30			--- Other:	kg	10
		10	0	---- <i>Dried</i>		
		90	3	---- <i>Other</i>		
0306.99				-- Other:		
				--- In airtight containers for retail sale:		
	0306.99.21	00	2	---- Smoked	kg	10
	0306.99.29	00	4	---- Other	kg	10
				--- Other:		
	0306.99.31	00	1	---- Smoked	kg	10
	0306.99.39			---- Other:	kg	10
		10	6	----- <i>Dried or smoked whether or not salted</i>		
		90	2	----- <i>Other</i>		
<b>03.07</b>				<b>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.</b>		
				- Oysters:		
0307.11				-- Live, fresh or chilled:		
	0307.11.10	00	0	--- Live	kg	zero
	0307.11.20	00	6	--- Fresh or chilled	kg	10
0307.12	0307.12.00	00	5	-- Frozen	kg	10
0307.19				-- Other:		
	0307.19.20	00	3	--- Dried, salted or in brine	kg	10
	0307.19.30	00	2	--- Smoked	kg	10
				- Scallops and other molluscs of the family <i>Pectinidae</i> :		
0307.21				-- Live, fresh or chilled:		
	0307.21.10	00	5	--- Live	kg	zero
	0307.21.20	00	4	--- Fresh or chilled	kg	10
0307.22	0307.22.00	00	3	-- Frozen	kg	10
0307.29				-- Other:		
	0307.29.30	00	0	--- Dried, salted or in brine	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	0307.29.40	00	6	--- Smoked	kg	10
0307.31				- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ): -- Live, fresh or chilled:		
	0307.31.10	00	3	--- Live	kg	zero
	0307.31.20	00	2	--- Fresh or chilled	kg	10
0307.32	0307.32.00	00	1	-- Frozen	kg	10
0307.39				-- Other:		
	0307.39.30	00	5	--- Dried, salted or in brine	kg	10
	0307.39.40	00	4	--- Smoked	kg	10
0307.42				- Cuttle fish and squid: -- Live, fresh or chilled: --- Live:		
	0307.42.11	00	0	---- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> )	kg	zero
	0307.42.19	00	2	---- Other --- Fresh or chilled:	kg	zero
	0307.42.21	00	6	---- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> )	kg	10
	0307.42.29	00	1	---- Other	kg	10
0307.43				-- Frozen: --- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> )	kg	10
	0307.43.10	00	2	--- Other	kg	10
0307.49				-- Other: --- Dried, salted or in brine: ---- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> )	kg	10
	0307.49.21	00	6	---- Other	kg	10
	0307.49.29	00	1	--- Smoked: ---- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> )	kg	10
	0307.49.31	00	5	---- Other	kg	10
	0307.49.39	00	0	- Octopus ( <i>Octopus spp.</i> ): -- Live, fresh or chilled:		
0307.51				--- Live	kg	zero
	0307.51.10	00	6	--- Fresh or chilled	kg	10
0307.52	0307.52.00	00	4	-- Frozen	kg	10
0307.59				-- Other:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	0307.59.20	00	2	--- Dried, salted or in brine	kg	10
	0307.59.30	00	1	--- Smoked	kg	10
0307.60				- Snails, other than sea snails:		
	0307.60.10	00	0	-- Live	kg	zero
	0307.60.20	00	6	-- Fresh, chilled or frozen	kg	10
	0307.60.40	00	4	-- Dried, salted or in brine	kg	10
	0307.60.50	00	3	-- Smoked	kg	10
				- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i> ):		
0307.71				-- Live, fresh or chilled:		
	0307.71.10	00	2	--- Live	kg	zero
	0307.71.20	00	1	--- Fresh or chilled	kg	10
0307.72	0307.72.00	00	0	-- Frozen	kg	10
0307.79				-- Other:		
	0307.79.30	00	4	--- Dried, salted or in brine	kg	10
	0307.79.40	00	3	--- Smoked	kg	10
				- Abalone ( <i>Haliotis spp.</i> ) and stromboid conchs ( <i>Strombus spp.</i> ):		
0307.81				-- Live, fresh or chilled abalone ( <i>Haliotis spp.</i> ):		
	0307.81.10	00	0	--- Live	kg	zero
	0307.81.20	00	6	--- Fresh or chilled	kg	10
0307.82				-- Live, fresh or chilled stromboid conchs ( <i>Strombus spp.</i> ):		
	0307.82.10	00	4	--- Live	kg	zero
	0307.82.20	00	3	--- Fresh or chilled	kg	10
0307.83	0307.83.00	00	2	-- Frozen abalone ( <i>Haliotis spp.</i> )	kg	10
0307.84	0307.84.00	00	6	-- Frozen stromboid conchs ( <i>Strombus spp.</i> )	kg	10
0307.87				-- Other abalone ( <i>Haliotis spp.</i> ):		
	0307.87.10	00	3	--- Dried, salted or in brine	kg	10
	0307.87.20	00	2	--- Smoked	kg	10
0307.88				-- Other stromboid conchs ( <i>Strombus spp.</i> ):		
	0307.88.10	00	0	--- Dried, salted or in brine	kg	10
	0307.88.20	00	6	--- Smoked	kg	10
				- Other:		
0307.91				-- Live, fresh or chilled:		
	0307.91.10	00	5	--- Live	kg	zero
	0307.91.20	00	4	--- Fresh or chilled	kg	10
0307.92	0307.92.00	00	3	-- Frozen	kg	10
0307.99				-- Other:		
	0307.99.30	00	0	--- Dried, salted or in brine	kg	10
	0307.99.40	00	6	--- Smoked	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
03.08				<b>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.</b>		
				- Sea cucumbers ( <i>Stichopus japonicus</i> , <i>Holothuroidea</i> ):		
0308.11				-- Live, fresh or chilled:		
	0308.11.10	00	1	--- Live	kg	zero
	0308.11.20	00	0	--- Fresh or chilled	kg	10
0308.12	0308.12.00	00	6	-- Frozen	kg	10
0308.19				-- Other:		
	0308.19.20	00	4	--- Dried, salted or in brine	kg	10
	0308.19.30	00	3	--- Smoked	kg	10
				- Sea urchins ( <i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i> ):		
0308.21				-- Live, fresh or chilled:		
	0308.21.10	00	6	--- Live	kg	zero
	0308.21.20	00	5	--- Fresh or chilled	kg	10
0308.22	0308.22.00	00	4	-- Frozen	kg	10
0308.29				-- Other:		
	0308.29.20	00	2	--- Dried, salted or in brine	kg	10
	0308.29.30	00	1	--- Smoked	kg	10
0308.30				- Jellyfish ( <i>Rhopilema spp.</i> ):		
	0308.30.10	00	0	-- Live	kg	zero
	0308.30.20	00	6	-- Fresh or chilled	kg	10
	0308.30.30	00	5	-- Frozen	kg	10
	0308.30.40	00	4	-- Dried, salted or in brine	kg	10
	0308.30.50	00	3	-- Smoked	kg	10
0308.90				- Other:		
	0308.90.10	00	2	-- Live	kg	zero
	0308.90.20	00	1	-- Fresh or chilled	kg	10
	0308.90.30	00	0	-- Frozen	kg	10
	0308.90.40	00	6	-- Dried, salted or in brine	kg	10
	0308.90.50	00	5	-- Smoked	kg	10
03.09				<b>Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.</b>		
0309.10	0309.10.00	00	6	- Of fish	kg	10
0309.90				- Other:		
				-- Of crustaceans:		
	0309.90.11	00	5	--- Fresh or chilled	kg	10
	0309.90.12	00	0	--- Frozen	kg	10
	0309.90.19	00	0	--- Other	kg	10
				-- Of molluscs:		

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
	0309.90.21	00	4	--- Fresh or chilled	kg	10
	0309.90.22	00	6	--- Frozen	kg	10
	0309.90.29	00	6	--- Other	kg	10
	0309.90.90	00	2	-- Of other aquatic invertebrates	kg	10

## Chapter 4

### Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

#### Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.
2. For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
3. For the purposes of heading 04.05:
  - (a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80 % or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralizing salts and cultures of harmless lactic-acid-producing bacteria.
  - (b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.
4. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:
  - (a) a milkfat content, by weight of the dry matter, of 5 % or more;
  - (b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and
  - (c) they are moulded or capable of being moulded.
5. This Chapter does not cover:
  - (a) Non-living insects, unfit for human consumption (heading 05.11);
  - (b) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02);
  - (c) Products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (heading 19.01 or 21.06); or
  - (d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).
6. For the purposes of heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

#### Subheading Notes.

1. For the purposes of subheading 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
2. For the purposes of subheading 0405.10 the term "butter" does not include dehydrated butter or ghee (subheading 0405.90).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>04.01</b>				<b>Milk and cream, not concentrated nor containing added sugar or other sweetening matter.</b>		
0401.10				- Of a fat content, by weight, not exceeding 1%:		
	0401.10.10	00	6	-- In liquid form	kg	15
	0401.10.90	00	5	-- Other	kg	15
0401.20				- Of a fat content, by weight, exceeding 1% but not exceeding 6%:		
	0401.20.10	00	4	-- In liquid form	kg	15
	0401.20.90	00	3	-- Other	kg	15
0401.40				- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %:		
	0401.40.10	00	0	-- Milk in liquid form	kg	15
	0401.40.20	00	6	-- Milk in frozen form	kg	15
	0401.40.90	00	6	-- Other	kg	15
0401.50				- Of a fat content, by weight, exceeding 10 %:		
	0401.50.10	00	5	-- In liquid form	kg	15
	0401.50.90	00	4	-- Other	kg	15
<b>04.02</b>				<b>Milk and cream, concentrated or containing added sugar or other sweetening matter.</b>		
0402.10				- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:		
				-- Not containing added sugar or other sweetening matter:		
	0402.10.41	00	6	--- In containers of a net weight of 20 kg or more	kg	3
	0402.10.42	00	1	--- In containers of a net weight of 2 kg or less	kg	15
	0402.10.49	00	1	--- Other	kg	15
				-- Other:		
	0402.10.91	00	1	--- In containers of a net weight of 20 kg or more	kg	3
	0402.10.92	00	3	--- In containers of a net weight of 2 kg or less	kg	15
	0402.10.99	00	3	--- Other	kg	15
0402.21				- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:		
				-- Not containing added sugar or other sweetening matter:		
	0402.21.20	00	1	--- In containers of a net weight of 20 kg or more	kg	3
	0402.21.30	00	0	--- In containers of a net weight of 2 kg or less	kg	15
	0402.21.90	00	1	--- Other	kg	15
0402.29				-- Other:		
	0402.29.20	00	5	--- In containers of a net weight of 20 kg or more	kg	3
	0402.29.30	00	4	--- In containers of a net weight of 2 kg or less	kg	15
	0402.29.90	00	5	--- Other	kg	15
				- Other:		
0402.91	0402.91.00	00	3	-- Not containing added sugar or other sweetening matter	kg	15
0402.99	0402.99.00	00	0	-- Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
04.03				<b>Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.</b>		
0403.20				- Yogurt:		
				-- In liquid form, whether or not condensed:		
	0403.20.11	00	1	--- Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	kg	20
	0403.20.19	00	3	--- Other	kg	20
				-- Other:		
	0403.20.91	00	0	--- Flavoured or containing added fruits (including pulp and jams), nuts or cocoa	kg	20
	0403.20.99	00	2	--- Other	kg	20
0403.90				- Other:		
	0403.90.10	00	6	-- Buttermilk	kg	5
	0403.90.90	00	5	-- Other	kg	20
04.04				<b>Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.</b>		
0404.10				- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:		
				-- In powder form:		
	0404.10.11	00	4	--- Whey, fit for human consumption	kg	5
	0404.10.19	00	6	--- Other	kg	5
				-- Other:		
	0404.10.91	00	3	--- Whey, fit for human consumption	kg	20
	0404.10.99	00	5	--- Other	kg	20
0404.90	0404.90.00	00	1	- Other	kg	20
04.05				<b>Butter and other fats and oils derived from milk; dairy spreads.</b>		
0405.10	0405.10.00	00	4	- Butter	kg	3
0405.20	0405.20.00	00	2	- Dairy spreads	kg	3
0405.90				- Other:		
	0405.90.10	00	1	-- Anhydrous butterfat	kg	3
	0405.90.20	00	0	-- Butteroil	kg	3
	0405.90.30	00	6	-- Ghee	kg	3
	0405.90.90	00	0	-- Other	kg	3
04.06				<b>Cheese and curd.</b>		
0406.10				- Fresh (unripened or uncured) cheese, including whey cheese, and curd:		
	0406.10.10	00	4	-- Fresh (unripened or uncured) cheese, including whey cheese	kg	3
	0406.10.20	00	3	-- Curd	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0406.20				- Grated or powdered cheese, of all kinds:		
	0406.20.10	00	2	-- In packages of a gross weight exceeding 20 kg	kg	3
	0406.20.90	00	1	-- Other	kg	3
0406.30	0406.30.00	00	1	- Processed cheese, not grated or powdered	kg	3
0406.40	0406.40.00	00	6	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	3
0406.90	0406.90.00	00	3	- Other cheese	kg	3
<b>04.07</b>				<b>Birds' eggs, in shell, fresh, preserved or cooked.</b>		
				- Fertilised eggs for incubation:		
0407.11				-- Of fowls of the species <i>Gallus domesticus</i> :		
	0407.11.10	00	2	--- For breeding	kg	15
	0407.11.90	00	1	--- Other	kg	15
0407.19				-- Other:		
				--- Of ducks:		
	0407.19.11	00	1	---- For breeding	kg	15
	0407.19.19	00	3	---- Other	kg	15
				--- Other:		
	0407.19.91	00	0	---- For breeding	kg	15
	0407.19.99	00	2	---- Other	kg	15
				- Other fresh eggs:		
0407.21	0407.21.00	00	1	-- Of fowls of the species <i>Gallus domesticus</i>	kg	15
0407.29				-- Other:		
	0407.29.10	00	4	--- Of ducks	kg	15
	0407.29.90	00	3	--- Other	kg	15
0407.90				- Other:		
	0407.90.10	00	3	-- Of fowls of the species <i>Gallus domesticus</i>	kg	15
	0407.90.20	00	2	-- Of ducks	kg	15
	0407.90.90	00	2	-- Other	kg	15
<b>04.08</b>				<b>Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.</b>		
				- Egg yolks:		
0408.11	0408.11.00	00	4	-- Dried	kg	15
0408.19	0408.19.00	00	1	-- Other	kg	15
				- Other:		
0408.91	0408.91.00	00	2	-- Dried	kg	15
0408.99	0408.99.00	00	6	-- Other	kg	15
<b>04.09</b>				<b>Natural honey.</b>		
0409.00	0409.00.00	00	3		kg	30
<b>04.10</b>				<b>Insects and other edible products of animal origin, not elsewhere specified or included.</b>		
0410.10	0410.10.00	00	2	- Insects	kg	15
0410.90				- Other:		

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
	0410.90.10	00	6	-- Birds' nests	kg	15
	0410.90.20	00	5	-- Turtles' eggs	kg	15
	0410.90.90	00	5	-- Other	kg	15

## Chapter 5

### Products of animal origin, not elsewhere specified or included

#### Notes.

1. This Chapter does not cover:
  - (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
  - (b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);
  - (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
  - (d) Prepared knots or tufts for broom or brush making (heading 96.03).
2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".
4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals. Heading 05.11 covers, *inter alia*, horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
05.01 0501.00	0501.00.00	00	4	Human hair, unworked, whether or not washed or scoured; waste of human hair.	kg	5
05.02				Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.		
0502.10	0502.10.00	00	3	- Pigs', hogs' or boars' bristles and hair and waste thereof	kg	5
0502.90	0502.90.00	00	1	- Other	kg	5
05.04 0504.00	0504.00.00	00	0	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	kg	5
05.05				Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.		
0505.10				- Feathers of a kind used for stuffing; down:		
	0505.10.10	00	5	-- Duck feathers	kg	5
	0505.10.90	00	4	-- Other	kg	5
0505.90				- Other:		
	0505.90.10	00	3	-- Duck feathers	kg	5
	0505.90.90	00	2	-- Other	kg	5
05.06				Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.		
0506.10	0506.10.00	00	0	- Ossein and bones treated with acid	kg	zero
0506.90	0506.90.00	00	5	- Other	kg	zero
05.07				Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.		
0507.10	0507.10.00	00	1	- Ivory; ivory powder and waste	kg	5
0507.90				- Other:		
	0507.90.20	00	4	-- Tortoise-shell	kg	5
	0507.90.90	00	4	-- Other	kg	5
05.08 0508.00				Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.		
	0508.00.20	00	2	- Shells of molluscs, crustaceans or echinoderms	kg	zero
	0508.00.90			- Other:	kg	5
		10	5	-- Coral and similar materials		
		90	1	-- Other		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
05.10 0510.00	0510.00.00	00	6	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	kg	zero
05.11				Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
0511.10	0511.10.00	00	5	- Bovine semen	kg	zero
				- Other:		
0511.91				-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:		
	0511.91.10	00	6	--- Roes and milt	kg	5
	0511.91.20	00	5	--- Artemia egg (Brine shrimp egg)	kg	5
	0511.91.30	00	4	--- Fish Skin	kg	5
	0511.91.90	00	5	--- Other	kg	5
0511.99				-- Other:		
	0511.99.10	00	3	--- Domestic animal semen	kg	5
	0511.99.20	00	2	--- Silk worm eggs	kg	zero
	0511.99.30	00	1	--- Natural sponges	kg	5
	0511.99.90			--- Other:	kg	5
		10	5	---- Waste of raw hides and skins		
		90	1	---- Other		

**SECTION II**  
**VEGETABLE PRODUCTS**

**Note.**

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

## **Chapter 6**

### **Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage**

#### **Notes.**

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.
2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
06.01				<b>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.</b>		
0601.10	0601.10.00	00	4	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u	zero
0601.20				- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:		
	0601.20.10	00	1	-- Chicory plants	u	zero
	0601.20.20	00	0	-- Chicory roots	u	5
	0601.20.90	00	0	-- Other	u	15
06.02				<b>Other live plants (including their roots), cuttings and slips; mushroom spawn.</b>		
0602.10				- Unrooted cuttings and slips:		
	0602.10.10	00	4	-- Of orchids	u	zero
	0602.10.20	00	3	-- Of rubber trees	u	zero
	0602.10.90	00	3	-- Other	u	zero
0602.20	0602.20.00	00	3	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	u	zero
0602.30	0602.30.00	00	1	- Rhododendrons and azaleas, grafted or not	u	zero
0602.40	0602.40.00	00	6	- Roses, grafted or not	u	zero
0602.90				- Other:		
	0602.90.10	00	2	-- Rooted orchid cuttings and slips	kg	zero
	0602.90.20	00	1	-- Orchid seedlings	kg	zero
	0602.90.40	00	6	-- Budded stumps of the genus <i>Hevea</i>	kg	zero
	0602.90.50	00	5	-- Seedlings of the genus <i>Hevea</i>	kg	zero
	0602.90.60	00	4	-- Budwood of the genus <i>Hevea</i>	kg	zero
	0602.90.90	00	1	-- Other	kg	zero
06.03				<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>		
				- Fresh:		
0603.11	0603.11.00	00	3	-- Roses	kg	30
0603.12	0603.12.00	00	0	-- Carnations	kg	30
0603.13	0603.13.00	00	4	-- Orchids	kg	30
0603.14	0603.14.00	00	1	-- Chrysanthemums	kg	30
0603.15	0603.15.00	00	5	-- Lilies ( <i>Lilium spp.</i> )	kg	30
0603.19	0603.19.00	00	0	-- Other	kg	30
0603.90	0603.90.00	00	4	- Other	kg	30
06.04				<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0604.20				- Fresh:		
	0604.20.10	00	4	-- Mosses and lichens	kg	5
	0604.20.90	00	3	-- Other	kg	5
0604.90				- Other:		
	0604.90.10	00	4	-- Mosses and lichens	kg	5
	0604.90.90	00	3	-- Other	kg	5

**Chapter 7**  
**Edible vegetables and certain roots and tubers**

**Notes.**

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word “vegetables” includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
  - (a) dried leguminous vegetables, shelled (heading 07.13);
  - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
  - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
  - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).
5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>07.01</b>				<b>Potatoes, fresh or chilled.</b>		
0701.10	0701.10.00	00	6	- Seed	kg	15
0701.90				- Other:		
	0701.90.10	00	3	-- Chipping potatoes	kg	30
	0701.90.90	00	2	-- Other	kg	30
<b>07.02</b>				<b>Tomatoes, fresh or chilled.</b>		
0702.00	0702.00.00	00	2		kg	30
<b>07.03</b>				<b>Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.</b>		
0703.10				- Onions and shallots:		
				-- Onions:		
	0703.10.11	00	2	--- Bulbs for propagation	kg	10
	0703.10.19	00	4	--- Other	kg	10
				-- Shallots:		
	0703.10.21	00	1	--- Bulbs for propagation	kg	10
	0703.10.29	00	3	--- Other	kg	10
0703.20				- Garlic:		
	0703.20.10	00	5	-- Bulbs for propagation	kg	10
	0703.20.90	00	4	-- Other	kg	10
0703.90				- Leeks and other alliaceous vegetables:		
	0703.90.10	00	5	-- Bulbs for propagation	kg	15
	0703.90.90	00	4	-- Other	kg	15
<b>07.04</b>				<b>Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.</b>		
0704.10				- Cauliflowers and broccoli:		
	0704.10.10	00	1	-- Cauliflowers	kg	30
	0704.10.20	00	0	-- Headed broccoli	kg	30
	0704.10.90	00	0	-- Other broccoli	kg	30
0704.20	0704.20.00	00	0	- Brussels sprouts	kg	30
0704.90				- Other:		
	0704.90.10	00	6	-- Round (drumhead) cabbages	kg	30
	0704.90.20	00	5	-- Chinese mustard	kg	30
	0704.90.30	00	4	-- Other cabbages	kg	30
	0704.90.90	00	5	-- Other	kg	30
<b>07.05</b>				<b>Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.</b>		
				- Lettuce:		
0705.11	0705.11.00	00	0	-- Cabbage lettuce (head lettuce)	kg	30
0705.19	0705.19.00	00	4	-- Other	kg	30
				- Chicory:		
0705.21	0705.21.00	00	5	-- Witloof chicory ( <i>Cichorium intybus</i> var. <i>foliosum</i> )	kg	5
0705.29	0705.29.00	00	2	-- Other	kg	5
<b>07.06</b>				<b>Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0706.10				- Carrots and turnips:		
	0706.10.10	00	3	-- Carrots	kg	30
	0706.10.20	00	2	-- Turnips	kg	30
0706.90	0706.90.00	00	2	- Other	kg	30
<b>07.07</b>	0707.00.00	00	0	<b>Cucumbers and gherkins, fresh or chilled.</b>	kg	30
<b>07.08</b>				<b>Leguminous vegetables, shelled or unshelled, fresh or chilled.</b>		
0708.10	0708.10.00			- Peas ( <i>Pisum sativum</i> ):	kg	30
		10	2	-- Sadawpe		
		90	5	-- Other		
0708.20				- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
	0708.20.10	00	3	-- French beans	kg	30
	0708.20.20	00	2	-- Long beans	kg	30
	0708.20.90			-- Other:	kg	30
				--- Beans ( <i>Phaseolus lunatus</i> ):		
		11	6	---- Htawbatpe (Butter beans)		
		12	0	---- Pegya (Lima beans)		
		13	1	---- Pebyugale (White beans)		
		14	2	---- Pegadipa (Sultani beans)		
		15	3	---- Sultapya beans		
		19	0	---- Other		
		20	1	--- Bocate (Cow peas / <i>Vigna catjang</i> )		
		30	4	--- Pelun ( <i>Vigna catjang</i> )		
		40	0	--- Peyin ( <i>Phaseolus calcaratus</i> )		
		50	3	--- Pedesein ( <i>Phaseolus radiatus</i> )		
				--- Matpe (Black gram/ <i>Phaseolus mungo</i> ):		
		61	0	---- Matpe, green		
		62	1	---- Matpe, split		
		69	1	---- Other		
		90	1	--- Other		
0708.90	0708.90.00			- Other leguminous vegetables:	kg	30
				-- Pesingon ( <i>Cajanas indicus</i> ):		
		11	1	--- Pesingon, split		
		19	2	--- Other		
		20	3	-- Pegyi ( <i>Dolichos lablab</i> )		
		30	6	-- Peyaza (Red dhal)		
		90	3	-- Other		
<b>07.09</b>				<b>Other vegetables, fresh or chilled.</b>		
0709.20	0709.20.00	00	5	- Asparagus	kg	30
0709.30	0709.30.00	00	3	- Aubergines (egg-plants)	kg	30
0709.40	0709.40.00	00	1	- Celery other than celeriac	kg	30
				- Mushrooms and truffles:		
0709.51	0709.51.00	00	3	-- Mushrooms of the genus <i>Agaricus</i>	kg	30
0709.52	0709.52.00	00	0	-- Mushrooms of the genus <i>Boletus</i>	kg	30

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0709.53	0709.53.00	00	4	-- Mushrooms of the genus <i>Cantharellus</i>	kg	30
0709.54	0709.54.00	00	1	-- Shiitake ( <i>Lentinus edodes</i> )	kg	30
0709.55	0709.55.00	00	5	-- Matsutake ( <i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i> )	kg	30
0709.56	0709.56.00	00	2	-- Truffles ( <i>Tuber spp.</i> )	kg	30
0709.59				-- Other:		
	0709.59.20	00	5	--- Truffles, other than <i>Tuber spp.</i>	kg	30
	0709.59.90	00	5	--- Other	kg	30
0709.60				- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
	0709.60.10	00	3	-- Chillies (fruits of genus <i>Capsicum</i> )	kg	30
	0709.60.90	00	2	-- Other	kg	30
0709.70	0709.70.00	00	2	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	30
				- Other:		
0709.91	0709.91.00	00	2	-- Globe artichokes	kg	30
0709.92	0709.92.00	00	6	-- Olives	kg	30
0709.93	0709.93.00	00	3	-- Pumpkins, squash and gourds ( <i>Cucurbita spp.</i> )	kg	30
0709.99				-- Other:		
	0709.99.10	00	5	--- Sweet corn	kg	30
	0709.99.20	00	4	--- Lady's finger (Okra)	kg	30
	0709.99.90	00	4	--- Other	kg	30
<b>07.10</b>				<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>		
0710.10	0710.10.00	00	1	- Potatoes	kg	30
				- Leguminous vegetables, shelled or unshelled:		
0710.21	0710.21.00	00	3	-- Peas ( <i>Pisum sativum</i> )	kg	30
0710.22	0710.22.00	00	0	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	kg	30
0710.29	0710.29.00	00	0	-- Other	kg	30
0710.30	0710.30.00	00	4	- Spinach, New Zealand spinach and orache spinach (garden spinach)	kg	30
0710.40	0710.40.00	00	2	- Sweet corn	kg	30
0710.80	0710.80.00	00	1	- Other vegetables	kg	30
0710.90	0710.90.00	00	6	- Mixtures of vegetables	kg	30
<b>07.11</b>				<b>Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.</b>		
0711.20				- Olives:		
	0711.20.10	00	6	-- Preserved by sulphur dioxide gas	kg	30
	0711.20.90	00	5	-- Other	kg	30
0711.40				- Cucumbers and gherkins:		
	0711.40.10	00	2	-- Preserved by sulphur dioxide gas	kg	30
	0711.40.90	00	1	-- Other	kg	30
				- Mushrooms and truffles:		
0711.51				-- Mushrooms of the genus <i>Agaricus</i> :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	0711.51.10	00	4	--- Preserved by sulphur dioxide gas	kg	30
	0711.51.90	00	3	--- Other	kg	30
0711.59				-- Other:		
	0711.59.10	00	1	--- Preserved by sulphur dioxide gas	kg	30
	0711.59.90	00	0	--- Other	kg	30
0711.90				- Other vegetables; mixtures of vegetables:		
	0711.90.10	00	6	-- Sweet corn	kg	30
	0711.90.20	00	5	-- Chillies (fruits of genus <i>Capsicum</i> )	kg	30
	0711.90.30	00	4	-- Capers	kg	30
	0711.90.40	00	3	-- Onions, preserved by sulphur dioxide gas	kg	30
	0711.90.50	00	2	-- Onions, preserved other than by sulphur dioxide gas	kg	30
	0711.90.60	00	1	-- Other, preserved by sulphur dioxide gas	kg	30
	0711.90.90	00	5	-- Other	kg	30
<b>07.12</b>				<b>Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.</b>		
0712.20	0712.20.00	00	1	- Onions	kg	30
				- Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:		
0712.31	0712.31.00	00	3	-- Mushrooms of the genus <i>Agaricus</i>	kg	30
0712.32	0712.32.00	00	0	-- Wood ears ( <i>Auricularia spp.</i> )	kg	30
0712.33	0712.33.00	00	4	-- Jelly fungi ( <i>Tremella spp.</i> )	kg	30
0712.34	0712.34.00	00	1	-- Shiitake ( <i>Lentinus edodes</i> )	kg	30
0712.39				-- Other:		
	0712.39.10	00	6	--- Truffles	kg	30
	0712.39.90	00	5	--- Other	kg	30
0712.90				- Other vegetables; mixtures of vegetables:		
	0712.90.10	00	0	-- Garlic	kg	30
	0712.90.20	00	6	-- Sweet corn	kg	30
	0712.90.90	00	6	-- Other	kg	30
<b>07.13</b>				<b>Dried leguminous vegetables, shelled, whether or not skinned or split.</b>		
0713.10				- Peas ( <i>Pisum sativum</i> ):		
	0713.10.10			-- Suitable for sowing:	kg	zero
		10	6	--- Sadawpe		
		90	2	--- Other		
	0713.10.90	00	2	-- Other	kg	30
0713.20				- Chickpeas (garbanzos):		
	0713.20.10	00	1	-- Suitable for sowing	kg	zero
	0713.20.90			-- Other:	kg	30
		10	3	--- Split		
		90	6	--- Other		
				- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
0713.31				-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:		
	0713.31.10			--- Suitable for sowing:	kg	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				---- Beans ( <i>Phaseolus lunatus</i> ):		
		11	0	----- Htawbatpe (Butter beans)		
		12	1	----- Pegya (Red beans / Lima beans)		
		13	2	----- Pebyugale (White beans)		
		14	3	----- Pegadipa (Sultani beans)		
		15	4	----- Sultapya beans		
		19	1	----- Other		
		40	1	---- Peyin ( <i>Phaseolus calcaratus</i> )		
		50	4	---- Pedesein ( <i>Phaseolus radiatus</i> )		
				---- Matpe (Black gram/ <i>Phaseolus mungo</i> ):		
		61	1	----- Matpe, green		
		62	2	----- Matpe, split		
		69	2	----- Other		
		90	2	---- Other		
	0713.31.90			--- Other:	kg	30
				---- Beans ( <i>Phaseolus lunatus</i> ):		
		11	6	----- Htawbatpe (Butter beans)		
		12	0	----- Pegya (Red beans / Lima beans)		
		13	1	----- Pebyugale (White beans)		
		14	2	----- Pegadipa (Sultani beans)		
		15	3	----- Sultapya beans		
		19	0	----- Other		
		40	0	---- Peyin ( <i>Phaseolus calcaratus</i> )		
		50	3	---- Pedesein ( <i>Phaseolus radiatus</i> )		
				---- Matpe (Black gram/ <i>Phaseolus mungo</i> ):		
		61	0	----- Matpe, green		
		62	1	----- Matpe, split		
		69	1	----- Other		
		90	1	---- Other		
0713.32				-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ):		
	0713.32.10	00	0	--- Suitable for sowing	kg	zero
	0713.32.90	00	6	--- Other	kg	30
0713.33				-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):		
	0713.33.10	00	4	--- Suitable for sowing	kg	zero
	0713.33.90	00	3	--- Other	kg	30
0713.34				-- Bambara beans ( <i>Vigna subterranea</i> or <i>Voandzeia subterranea</i> ):		
	0713.34.10	00	1	--- Suitable for sowing	kg	zero
	0713.34.90	00	0	--- Other	kg	30
0713.35				-- Cow peas ( <i>Vigna unguiculata</i> ):		
	0713.35.10			--- Suitable for sowing:	kg	zero
		10	1	---- Bocate (Cowpeas / <i>Vigna catjang</i> )		
		20	4	---- Pelun ( <i>Vigna catjang</i> )		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
		90	4	---- Other		
	0713.35.90			--- Other:	kg	30
		10	0	---- Bocate (Cowpeas / <i>Vigna catjang</i> )		
		20	3	---- Pelun ( <i>Vigna catjang</i> )		
		90	3	---- Other		
0713.39				-- Other:		
	0713.39.10	00	0	--- Suitable for sowing	kg	zero
	0713.39.90	00	6	--- Other	kg	30
0713.40				- Lentils:		
	0713.40.10			-- Suitable for sowing:	kg	zero
		10	0	--- Peyaza (Red dhal)		
		90	3	--- Other		
	0713.40.90			-- Other:	kg	30
		10	6	--- Peyaza (Red dhal)		
		90	2	--- Other		
0713.50				- Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina</i> , <i>Vicia faba var.</i> <i>minor</i> ):		
	0713.50.10	00	2	-- Suitable for sowing	kg	zero
	0713.50.90	00	1	-- Other	kg	30
0713.60				- Pigeon peas ( <i>Cajanus cajan</i> ):		
	0713.60.10			-- Suitable for sowing:	kg	zero
		10	3	--- Pesingon (Pigeon pea / <i>Cajanus indicus</i> ), split		
		90	6	--- Other		
	0713.60.90			-- Other:	kg	30
		10	2	--- Pesingon (Pigeon pea / <i>Cajanus indicus</i> ), split		
		90	5	--- Other		
0713.90				- Other:		
	0713.90.10			-- Suitable for sowing:	kg	zero
		20	0	--- Pegyi ( <i>Dolichos lablab</i> )		
		90	0	--- Other		
	0713.90.90			-- Other:	kg	30
		20	6	--- Pegyi ( <i>Dolichos lablab</i> )		
		90	6	--- Other		
07.14				<b>Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.</b>		
0714.10				- Manioc (cassava):		
				-- Sliced or in the form of pellets:		
	0714.10.11	00	6	--- Dried chips	kg	30
	0714.10.19	00	1	--- Other	kg	30
				-- Other:		
	0714.10.91	00	5	--- Frozen	kg	30
	0714.10.99	00	0	--- Other	kg	30

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0714.20				- Sweet potatoes:		
	0714.20.10	00	2	-- Frozen	kg	30
	0714.20.90	00	1	-- Other	kg	30
0714.30				- Yams ( <i>Dioscorea spp.</i> ):		
	0714.30.10	00	0	-- Frozen	kg	30
	0714.30.90	00	6	-- Other	kg	30
0714.40				- Taro ( <i>Colocasia spp.</i> ):		
	0714.40.10	00	5	-- Frozen	kg	30
	0714.40.90	00	4	-- Other	kg	30
0714.50				- Yautia ( <i>Xanthosoma spp.</i> ):		
	0714.50.10	00	3	-- Frozen	kg	30
	0714.50.90	00	2	-- Other	kg	30
0714.90				- Other:		
				-- Sago pith:		
	0714.90.11	00	4	--- Frozen	kg	30
	0714.90.19	00	6	--- Other	kg	30
				-- Other:		
	0714.90.91	00	3	--- Frozen	kg	30
	0714.90.99	00	5	--- Other	kg	30

**Chapter 8**  
**Edible fruit and nuts; peel of citrus fruit or melons**

**Notes.**

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
  - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
  - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.
4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>08.01</b>				<b>Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.</b>		
				- Coconuts:		
0801.11	0801.11.00	00	5	-- Desiccated	kg	10
0801.12	0801.12.00	00	2	-- In the inner shell (endocarp)	kg	10
0801.19				-- Other:		
	0801.19.10	00	1	--- Young coconut	kg	10
	0801.19.90	00	0	--- Other	kg	10
				- Brazil nuts:		
0801.21	0801.21.00	00	3	-- In shell	kg	15
0801.22	0801.22.00	00	0	-- Shelled	kg	15
				- Cashew nuts:		
0801.31	0801.31.00	00	1	-- In shell	kg	20
0801.32	0801.32.00	00	5	-- Shelled	kg	20
<b>08.02</b>				<b>Other nuts, fresh or dried, whether or not shelled or peeled.</b>		
				- Almonds:		
0802.11	0802.11.00	00	6	-- In shell	kg	15
0802.12				-- Shelled:		
	0802.12.10	00	2	--- Blanched	kg	15
	0802.12.90	00	1	--- Other	kg	15
				- Hazelnuts or filberts ( <i>Corylus spp.</i> ):		
0802.21	0802.21.00	00	4	-- In shell	kg	15
0802.22	0802.22.00	00	1	-- Shelled	kg	15
				- Walnuts:		
0802.31	0802.31.00	00	2	-- In shell	kg	15
0802.32	0802.32.00	00	6	-- Shelled	kg	15
				- Chestnuts ( <i>Castanea spp.</i> ):		
0802.41	0802.41.00	00	0	-- In shell	kg	15
0802.42	0802.42.00	00	4	-- Shelled	kg	15
				- Pistachios:		
0802.51	0802.51.00	00	5	-- In shell	kg	15
0802.52	0802.52.00	00	2	-- Shelled	kg	15
				- Macadamia nuts:		
0802.61	0802.61.00	00	3	-- In shell	kg	15
0802.62	0802.62.00	00	0	-- Shelled	kg	15
0802.70	0802.70.00	00	4	- Kola nuts ( <i>Cola spp.</i> )	kg	15
0802.80	0802.80.00	00	2	- Areca nuts	kg	10
				- Other:		
0802.91	0802.91.00	00	4	-- Pine nuts, in shell	kg	15
0802.92	0802.92.00	00	1	-- Pine nuts, shelled	kg	15
0802.99	0802.99.00	00	1	-- Other	kg	15
<b>08.03</b>				<b>Bananas, including plantains, fresh or dried.</b>		
0803.10				- Plantains:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	0803.10.10	00	2	-- Fresh	kg	30
	0803.10.20	00	1	-- Dried	kg	30
0803.90				- Other:		
	0803.90.10	00	0	-- Lady's finger banana	kg	30
	0803.90.20	00	6	-- Cavendish banana ( <i>Musa acuminata</i> )	kg	30
	0803.90.30	00	5	-- Chestnut banana (hybrid of <i>Musa acuminata</i> and <i>Musa balbisiana</i> , cultivar Berangan)	kg	30
	0803.90.90	00	6	-- Other	kg	30
<b>08.04</b>				<b>Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.</b>		
0804.10	0804.10.00			- Dates:	kg	15
		10	0	-- Fresh		
		20	3	-- Dried		
0804.20	0804.20.00			- Figs:	kg	30
		10	5	-- Fresh		
		20	1	-- Dried		
0804.30	0804.30.00			- Pineapples:	kg	30
		10	3	-- Fresh		
		20	6	-- Dried		
0804.40	0804.40.00	00	5	- Avocados	kg	30
0804.50				- Guavas, mangoes and mangosteens:		
	0804.50.10			-- Guavas:	kg	30
		10	5	--- Fresh		
		20	1	--- Dried		
				-- Mangoes:		
	0804.50.21	00	3	--- Fresh	kg	30
	0804.50.22	00	5	--- Dried	kg	30
	0804.50.30			-- Mangosteens:	kg	30
		10	3	--- Fresh		
		20	6	--- Dried		
<b>08.05</b>				<b>Citrus fruit, fresh or dried.</b>		
0805.10				- Oranges:		
	0805.10.10	00	4	-- Fresh	kg	20
	0805.10.20	00	3	-- Dried	kg	20
				- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:		
0805.21	0805.21.00			-- Mandarins (including tangerines and satsumas):	kg	20
		10	3	--- Fresh		
		20	6	--- Dried		
0805.22	0805.22.00			-- Clementines:	kg	20
		10	0	--- Fresh		
		20	3	--- Dried		
0805.29	0805.29.00			-- Other:	kg	20
		10	0	--- Fresh		
		20	3	--- Dried		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0805.40	0805.40.00			- Grapefruit and pomelos:	kg	15
		10	2	-- Fresh		
		20	5	-- Dried		
0805.50				- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ):		
	0805.50.10			-- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ):	kg	15
		10	6	--- Fresh		
		20	2	--- Dried		
	0805.50.20			-- Limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> ):	kg	15
		10	5	--- Fresh		
		20	1	--- Dried		
0805.90	0805.90.00			- Other:	kg	15
		10	6	-- Fresh		
		20	2	-- Dried		
<b>08.06</b>				<b>Grapes, fresh or dried.</b>		
0806.10	0806.10.00	00	6	- Fresh	kg	20
0806.20	0806.20.00	00	4	- Dried	kg	20
<b>08.07</b>				<b>Melons (including watermelons) and papaws (papayas), fresh.</b>		
				- Melons (including watermelons):		
0807.11	0807.11.00	00	4	-- Watermelons	kg	30
0807.19	0807.19.00	00	1	-- Other	kg	30
0807.20	0807.20.00	00	5	- Papaws (papayas)	kg	30
<b>08.08</b>				<b>Apples, pears and quinces, fresh.</b>		
0808.10	0808.10.00	00	1	- Apples	kg	20
0808.30	0808.30.00	00	4	- Pears	kg	20
0808.40	0808.40.00	00	2	- Quinces	kg	15
<b>08.09</b>				<b>Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.</b>		
0809.10	0809.10.00	00	2	- Apricots	kg	15
				- Cherries:		
0809.21	0809.21.00	00	4	-- Sour cherries ( <i>Prunus cerasus</i> )	kg	15
0809.29	0809.29.00	00	1	-- Other	kg	15
0809.30	0809.30.00	00	5	- Peaches, including nectarines	kg	15
0809.40				- Plums and sloes:		
	0809.40.10	00	2	-- Plums	kg	15
	0809.40.20	00	1	-- Sloes	kg	15
<b>08.10</b>				<b>Other fruit, fresh.</b>		
0810.10	0810.10.00	00	3	- Strawberries	kg	30
0810.20	0810.20.00	00	1	- Raspberries, blackberries, mulberries and loganberries	kg	15
0810.30	0810.30.00	00	6	- Black, white or red currants and gooseberries	kg	15
0810.40	0810.40.00	00	4	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	kg	15
0810.50	0810.50.00	00	2	- Kiwifruit	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0810.60	0810.60.00	00	0	- Durians	kg	20
0810.70	0810.70.00	00	5	- Persimmons	kg	15
0810.90				- Other:		
	0810.90.10	00	0	-- Longans; Mata Kucing	kg	15
	0810.90.20	00	6	-- Lychees	kg	20
	0810.90.30	00	5	-- Rambutan	kg	20
	0810.90.40	00	4	-- Langsat (Lanzones)	kg	15
	0810.90.50	00	3	-- Jackfruit (including Cempedak and Nangka)	kg	30
	0810.90.60	00	2	-- Tamarinds	kg	30
	0810.90.70	00	1	-- Starfruit	kg	15
				-- Other:		
	0810.90.91	00	1	--- Salacca (snake fruit)	kg	15
	0810.90.92	00	3	--- Dragon fruit	kg	20
	0810.90.93	00	5	--- Sapodilla (ciku fruit)	kg	15
	0810.90.94	00	0	--- Pomegranate ( <i>Punica spp.</i> ), soursop or sweetsops ( <i>Annona spp.</i> ), bell fruit ( <i>Syzygium spp.</i> , <i>Eugenia spp.</i> ), marian plum ( <i>Bouea spp.</i> ), passion fruit ( <i>Passiflora spp.</i> ), cottonfruit ( <i>Sandoricum spp.</i> ), jujube ( <i>Ziziphus spp.</i> ) and tampoi or rambai ( <i>Baccaurea spp.</i> )	kg	15
	0810.90.99	00	3	--- Other	kg	15
<b>08.11</b>				<b>Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.</b>		
0811.10	0811.10.00	00	4	- Strawberries	kg	15
0811.20	0811.20.00	00	2	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	kg	15
0811.90	0811.90.00	00	2	- Other	kg	15
<b>08.12</b>				<b>Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.</b>		
0812.10	0812.10.00	00	5	- Cherries	kg	15
0812.90				- Other:		
	0812.90.10	00	2	-- Strawberries	kg	15
	0812.90.90	00	1	-- Other	kg	15
<b>08.13</b>				<b>Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.</b>		
0813.10	0813.10.00	00	6	- Apricots	kg	15
0813.20	0813.20.00	00	4	- Prunes	kg	15
0813.30	0813.30.00	00	2	- Apples	kg	15
0813.40				- Other fruit:		
	0813.40.10	00	6	-- Longans	kg	15
	0813.40.20	00	5	-- Tamarinds	kg	15
	0813.40.90	00	5	-- Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0813.50				- Mixtures of nuts or dried fruits of this Chapter:		
	0813.50.10	00	4	-- Of which cashew nuts or Brazil nuts predominate by weight	kg	15
	0813.50.20	00	3	-- Of which other nuts predominate by weight	kg	15
	0813.50.30	00	2	-- Of which dates predominate by weight	kg	15
	0813.50.40	00	1	-- Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight	kg	15
	0813.50.90	00	3	-- Other	kg	15
<b>08.14</b> 0814.00	0814.00.00	00	2	<b>Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.</b>	kg	15

**Chapter 9**  
**Coffee, tea, maté and spices**

**Notes.**

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:

- (a) Mixtures of two or more of the products of the same heading are to be classified in that heading;
- (b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10.

The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>09.01</b>				<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>		
				- Coffee, not roasted:		
0901.11				-- Not decaffeinated:		
	0901.11.20	00	5	--- Arabica	kg	15
	0901.11.30	00	4	--- Robusta	kg	15
	0901.11.90	00	5	--- Other	kg	15
0901.12				-- Decaffeinated:		
	0901.12.20	00	2	--- Arabica or Robusta	kg	15
	0901.12.90	00	2	--- Other	kg	15
				- Coffee, roasted:		
0901.21				-- Not decaffeinated:		
				--- Uground:		
	0901.21.11	00	6	---- Arabica	kg	15
	0901.21.12	00	1	---- Robusta	kg	15
	0901.21.19	00	1	---- Other	kg	15
	0901.21.20	00	3	--- Ground	kg	15
0901.22				-- Decaffeinated:		
	0901.22.10	00	1	--- Uground	kg	15
	0901.22.20	00	0	--- Ground	kg	15
0901.90				- Other:		
	0901.90.10	00	0	-- Coffee husks and skins	kg	15
	0901.90.20	00	6	-- Coffee substitutes containing coffee	kg	15
<b>09.02</b>				<b>Tea, whether or not flavoured.</b>		
0902.10				- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:		
	0902.10.10	00	3	-- Leaves	kg	20
	0902.10.90	00	2	-- Other	kg	20
0902.20				- Other green tea (not fermented):		
	0902.20.10	00	1	-- Leaves	kg	5
	0902.20.90	00	0	-- Other	kg	5
0902.30				- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:		
	0902.30.10	00	6	-- Leaves	kg	20
	0902.30.90	00	5	-- Other	kg	20
0902.40				- Other black tea (fermented) and other partly fermented tea:		
	0902.40.10	00	4	-- Leaves	kg	5
	0902.40.90	00	3	-- Other	kg	5
<b>09.03</b> 0903.00	0903.00.00	00	0	<b>Maté.</b>	kg	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>09.04</b>				<b>Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.</b>		
				- Pepper:		
0904.11				-- Neither crushed nor ground:		
	0904.11.10	00	2	--- White	kg	15
	0904.11.20	00	1	--- Black	kg	15
	0904.11.90	00	1	--- Other	kg	15
0904.12				-- Crushed or ground:		
	0904.12.10	00	6	--- White	kg	15
	0904.12.20	00	5	--- Black	kg	15
	0904.12.90	00	5	--- Other	kg	15
				- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :		
0904.21				-- Dried, neither crushed nor ground:		
	0904.21.10	00	0	--- Chillies (Fruits of the genus <i>Capsicum</i> )	kg	15
	0904.21.90	00	6	--- Other	kg	15
0904.22				-- Crushed or ground:		
	0904.22.10	00	4	--- Chillies (Fruits of the genus <i>Capsicum</i> )	kg	15
	0904.22.90	00	3	--- Other	kg	15
<b>09.05</b>				<b>Vanilla.</b>		
0905.10	0905.10.00	00	0	- Neither crushed nor ground	kg	3
0905.20	0905.20.00	00	5	- Crushed or ground	kg	3
<b>09.06</b>				<b>Cinnamon and cinnamon-tree flowers.</b>		
				- Neither crushed nor ground:		
0906.11	0906.11.00	00	5	-- Cinnamon ( <i>Cinnamomum zeylanicum Blume</i> )	kg	3
0906.19	0906.19.00	00	2	-- Other	kg	3
0906.20	0906.20.00	00	6	- Crushed or ground	kg	3
<b>09.07</b>				<b>Cloves (whole fruit, cloves and stems).</b>		
0907.10	0907.10.00	00	2	- Neither crushed nor ground	kg	3
0907.20	0907.20.00	00	0	- Crushed or ground	kg	3
<b>09.08</b>				<b>Nutmeg, mace and cardamoms.</b>		
				- Nutmeg:		
0908.11	0908.11.00	00	0	-- Neither crushed nor ground	kg	3
0908.12	0908.12.00	00	4	-- Crushed or ground	kg	3
				- Mace:		
0908.21	0908.21.00	00	5	-- Neither crushed nor ground	kg	3
0908.22	0908.22.00	00	2	-- Crushed or ground	kg	3
				- Cardamoms:		
0908.31	0908.31.00	00	3	-- Neither crushed nor ground	kg	3
0908.32	0908.32.00	00	0	-- Crushed or ground	kg	3
<b>09.09</b>				<b>Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.</b>		
				- Seeds of coriander:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
0909.21	0909.21.00	00	6	-- Neither crushed nor ground	kg	3
0909.22	0909.22.00	00	3	-- Crushed or ground	kg	3
				- Seeds of cumin:		
0909.31	0909.31.00	00	4	-- Neither crushed nor ground	kg	3
0909.32	0909.32.00	00	1	-- Crushed or ground	kg	3
				- Seeds of anise, badian, caraway or fennel; juniper berries:		
0909.61				-- Neither crushed nor ground:		
	0909.61.10	00	4	--- Of anise	kg	3
	0909.61.20	00	3	--- Of badian	kg	3
	0909.61.30	00	2	--- Of caraway	kg	3
	0909.61.90	00	3	--- Other	kg	3
0909.62				-- Crushed or ground:		
	0909.62.10	00	1	--- Of anise	kg	3
	0909.62.20	00	0	--- Of badian	kg	3
	0909.62.30	00	6	--- Of caraway	kg	3
	0909.62.90	00	0	--- Other	kg	3
<b>09.10</b>				<b>Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.</b>		
				- Ginger:		
0910.11	0910.11.00	00	2	-- Neither crushed nor ground	kg	3
0910.12	0910.12.00	00	6	-- Crushed or ground	kg	3
0910.20	0910.20.00	00	3	- Saffron	kg	3
0910.30	0910.30.00	00	1	- Turmeric (curcuma)	kg	3
				- Other spices:		
0910.91				-- Mixtures referred to in Note 1(b) to this Chapter:		
	0910.91.10	00	6	--- Curry	kg	3
	0910.91.90	00	5	--- Other	kg	3
0910.99				-- Other:		
	0910.99.10	00	3	--- Thyme; bay leaves	kg	3
	0910.99.90	00	2	--- Other	kg	3

## Chapter 10

### Cereals

#### Notes.

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.  
(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.
2. Heading 10.05 does not cover sweet corn (Chapter 7).

#### Subheading Note.

1. The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>10.01</b>				<b>Wheat and meslin.</b>		
				- Durum wheat:		
1001.11	1001.11.00	00	2	-- Seed	kg	5
1001.19	1001.19.00	00	6	-- Other	kg	5
				- Other:		
1001.91	1001.91.00	00	0	-- Seed	kg	5
1001.99				-- Other:		
				--- Fit for human consumption:		
	1001.99.11	00	5	---- Meslin	kg	5
	1001.99.12	00	0	---- Wheat grain without extreme outer layer	kg	5
	1001.99.19	00	0	---- Other	kg	5
				--- Other:		
	1001.99.91	00	4	---- Meslin	kg	5
	1001.99.99	00	6	---- Other	kg	5
<b>10.02</b>				<b>Rye.</b>		
1002.10	1002.10.00	00	6	- Seed	kg	5
1002.90	1002.90.00	00	4	- Other	kg	5
<b>10.03</b>				<b>Barley.</b>		
1003.10	1003.10.00	00	0	- Seed	kg	5
1003.90	1003.90.00	00	5	- Other	kg	5
<b>10.04</b>				<b>Oats.</b>		
1004.10	1004.10.00	00	1	- Seed	kg	5
1004.90	1004.90.00	00	6	- Other	kg	5
<b>10.05</b>				<b>Maize (corn).</b>		
1005.10	1005.10.00	00	2	- Seed	kg	zero
1005.90				- Other:		
	1005.90.10	00	6	-- Popcorn	kg	zero
				-- Other:		
	1005.90.91	00	0	--- Fit for human consumption	kg	zero
	1005.90.99	00	2	--- Other	kg	zero
<b>10.06</b>				<b>Rice.</b>		
1006.10				- Rice in the husk (paddy or rough):		
	1006.10.10	00	2	-- Suitable for sowing	kg	zero
	1006.10.90	00	1	-- Other	kg	zero
1006.20				- Husked (brown) rice:		
	1006.20.10	00	0	-- Hom Mali rice	kg	5
	1006.20.90			-- Other:	kg	5
		10	2	--- Shwebo Khunni		
		20	5	--- Ngasein		
		30	1	--- Paw Hsan Hmwe		
		40	4	--- Emata		
		90	5	--- Other		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
1006.30				- Semi-milled or wholly milled rice, whether or not polished or glazed:		
	1006.30.30			-- Glutinous rice:	kg	5
		10	6	--- Kauknyin, Myanmar 15%		
		90	2	--- Other		
	1006.30.40	00	2	-- Hom Mali rice	kg	5
	1006.30.50	00	1	-- Basmati rice	kg	5
	1006.30.60	00	0	-- Malys rice	kg	5
	1006.30.70	00	6	-- Other fragrant rice	kg	5
				-- Other:		
	1006.30.91	00	6	--- Parboiled rice	kg	5
	1006.30.99	00	1	--- Other	kg	5
1006.40				- Broken rice:		
	1006.40.10	00	3	-- Of a kind used for animal feed	kg	5
	1006.40.90			-- Other:	kg	5
		10	5	--- B Extra		
		20	1	--- B 1 & 2 Extra		
		30	4	--- B 1 & 2 Mixed		
		40	0	--- B 2, 3 & 4 Mixed		
		90	1	--- Other		
<b>10.07</b>				<b>Grain sorghum.</b>		
1007.10	1007.10.00	00	4	- Seed	kg	zero
1007.90	1007.90.00	00	2	- Other	kg	zero
<b>10.08</b>				<b>Buckwheat, millet and canary seeds; other cereals.</b>		
1008.10	1008.10.00	00	5	- Buckwheat	kg	zero
				- Millet:		
1008.21	1008.21.00	00	0	-- Seed	kg	zero
1008.29	1008.29.00	00	4	-- Other	kg	zero
1008.30	1008.30.00	00	1	- Canary seeds	kg	zero
1008.40	1008.40.00	00	6	- Fonio ( <i>Digitaria spp.</i> )	kg	zero
1008.50	1008.50.00	00	4	- Quinoa ( <i>Chenopodium quinoa</i> )	kg	zero
1008.60	1008.60.00	00	2	- Triticale	kg	zero
1008.90	1008.90.00	00	3	- Other cereals	kg	zero

## Chapter 11

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

#### Notes.

1. This Chapter does not cover:
  - (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
  - (b) Prepared flours, groats, meals or starches of heading 19.01;
  - (c) Corn flakes or other products of heading 19.04;
  - (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
  - (e) Pharmaceutical products (Chapter 30); or
  - (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).
2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:
  - (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.
- (B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

Cereal (1)	Starch content (2)	Ash content (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (microns) (4)	500 micrometres (microns) (5)
Wheat and rye	45 %	2.5 %	80 %	-
Barley	45 %	3 %	80 %	-
Oats	45 %	5 %	80 %	-
Maize (corn) and grain sorghum	45 %	2 %	-	90 %
Rice	45 %	1.6 %	80 %	-
Buckwheat	45 %	4 %	80 %	-

3. For the purposes of heading 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

- (a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;
- (b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>11.01</b> 1101.00				<b>Wheat or meslin flour.</b>		
				- Wheat flour:		
	1101.00.11	00	3	-- Fortified	kg	20
	1101.00.19	00	5	-- Other	kg	20
	1101.00.20	00	0	- Meslin flour	kg	20
<b>11.02</b>				<b>Cereal flours other than of wheat or meslin.</b>		
1102.20	1102.20.00	00	6	- Maize (corn) flour	kg	10
1102.90				- Other:		
	1102.90.10	00	5	-- Rice flour	kg	10
	1102.90.20	00	4	-- Rye flour	kg	10
	1102.90.90			-- Other:	kg	10
		10	0	--- Barley flour		
		90	3	--- Other		
<b>11.03</b>				<b>Cereal groats, meal and pellets.</b>		
				- Groats and meal:		
1103.11	1103.11.00			-- Of wheat:	kg	10
		10	2	--- Groats		
		20	5	--- Meal		
1103.13	1103.13.00	00	0	-- Of maize (corn)	kg	10
1103.19				-- Of other cereals:		
	1103.19.10	00	2	--- Of meslin	kg	10
	1103.19.20	00	1	--- Of rice	kg	10
	1103.19.90	00	1	--- Other	kg	10
1103.20	1103.20.00	00	0	- Pellets	kg	10
<b>11.04</b>				<b>Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.</b>		
				- Rolled or flaked grains:		
1104.12	1104.12.00	00	4	-- Of oats	kg	5
1104.19				-- Of other cereals:		
	1104.19.10	00	3	--- Of maize (corn)	kg	5
	1104.19.90	00	2	--- Other	kg	5
				- Other worked grains (for example, hulled, pearled, sliced or kibbled):		
1104.22	1104.22.00	00	2	-- Of oats	kg	5
1104.23	1104.23.00	00	6	-- Of maize (corn)	kg	5
1104.29				-- Of other cereals:		
	1104.29.20	00	0	--- Of barley	kg	5
	1104.29.90	00	0	--- Other	kg	5
1104.30	1104.30.00	00	6	- Germ of cereals, whole, rolled, flaked or ground	kg	5
<b>11.05</b>				<b>Flour, meal, powder, flakes, granules and pellets of potatoes.</b>		
1105.10	1105.10.00	00	4	- Flour, meal and powder	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
1105.20	1105.20.00	00	2	- Flakes, granules and pellets	kg	10
<b>11.06</b>				<b>Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.</b>		
1106.10	1106.10.00	00	5	- Of the dried leguminous vegetables of heading 07.13	kg	10
1106.20				- Of sago or of roots or tubers of heading 07.14:		
	1106.20.10	00	2	-- Of manioc (cassava)	kg	10
	1106.20.20			-- Of sago:	kg	10
		10	4	--- Meal		
		90	0	--- Other		
	1106.20.90	00	1	-- Other	kg	10
1106.30	1106.30.00	00	1	- Of the products of Chapter 8	kg	10
<b>11.07</b>				<b>Malt, whether or not roasted.</b>		
1107.10	1107.10.00			- Not roasted:	kg	5
		10	2	-- Malt flour		
		90	5	-- Other		
1107.20	1107.20.00	00	4	- Roasted	kg	5
<b>11.08</b>				<b>Starches; inulin.</b>		
				- Starches:		
1108.11	1108.11.00	00	4	-- Wheat starch	kg	10
1108.12	1108.12.00	00	1	-- Maize (corn) starch	kg	10
1108.13	1108.13.00	00	5	-- Potato starch	kg	10
1108.14	1108.14.00	00	2	-- Manioc (cassava) starch	kg	10
1108.19				-- Other starches:		
	1108.19.10	00	0	--- Sago	kg	10
	1108.19.90	00	6	--- Other	kg	10
1108.20	1108.20.00	00	5	- Inulin	kg	10
<b>11.09</b> 1109.00	1109.00.00	00	3	<b>Wheat gluten, whether or not dried.</b>	kg	5

## Chapter 12

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

#### Notes.

1. Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing". Heading 12.09 does not, however, apply to the following even if for sowing:
  - (a) Leguminous vegetables or sweet corn (Chapter 7);
  - (b) Spices or other products of Chapter 9;
  - (c) Cereals (Chapter 10); or
  - (d) Products of headings 12.01 to 12.07 or 12.11.
4. Heading 12.11 applies, *inter alia*, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood. Heading 12.11 does not, however, apply to:
  - (a) Medicaments of Chapter 30;
  - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
  - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
  - (a) Dead single-cell micro-organisms of heading 21.02;
  - (b) Cultures of micro-organisms of heading 30.02; or
  - (c) Fertilisers of heading 31.01 or 31.05.

#### Subheading Note.

1. For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>12.01</b>				<b>Soya beans, whether or not broken.</b>		
1201.10	1201.10.00	00	2	- Seed	kg	3
1201.90	1201.90.00	00	0	- Other	kg	3
<b>12.02</b>				<b>Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.</b>		
1202.30	1202.30.00	00	6	- Seed	kg	3
				- Other:		
1202.41	1202.41.00	00	1	-- In shell	kg	3
1202.42	1202.42.00	00	5	-- Shelled, whether or not broken	kg	3
<b>12.03</b>				<b>Copra.</b>		
1203.00	1203.00.00	00	6		kg	3
<b>12.04</b>				<b>Linseed, whether or not broken.</b>		
1204.00	1204.00.00	00	0		kg	3
<b>12.05</b>				<b>Rape or colza seeds, whether or not broken.</b>		
1205.10	1205.10.00	00	6	- Low erucic acid rape or colza seeds	kg	3
1205.90	1205.90.00	00	4	- Other	kg	3
<b>12.06</b>				<b>Sunflower seeds, whether or not broken.</b>		
1206.00	1206.00.00	00	2		kg	3
<b>12.07</b>				<b>Other oil seeds and oleaginous fruits, whether or not broken.</b>		
1207.10				- Palm nuts and kernels:		
	1207.10.10	00	0	-- Palm nuts suitable for sowing/planting	kg	3
	1207.10.30	00	5	-- Kernels	kg	3
	1207.10.90	00	6	-- Other	kg	3
				- Cotton seeds:		
1207.21	1207.21.00	00	3	-- Seed	kg	3
1207.29	1207.29.00	00	0	-- Other	kg	3
1207.30	1207.30.00	00	4	- Castor oil seeds	kg	3
1207.40				- Sesamum seeds:		
	1207.40.10	00	1	-- Edible	kg	3
	1207.40.90	00	0	-- Other	kg	3
1207.50	1207.50.00	00	0	- Mustard seeds	kg	3
1207.60	1207.60.00	00	5	- Safflower ( <i>Carthamus tinctorius</i> ) seeds	kg	3
1207.70	1207.70.00	00	3	- Melon seeds	kg	3
				- Other:		
1207.91	1207.91.00	00	3	-- Poppy seeds	kg	3
1207.99				-- Other:		
	1207.99.40	00	3	--- Illipe seeds (Illipe nuts)	kg	3
	1207.99.50	00	2	--- Fresh fruit bunch of oil palm	kg	3
	1207.99.90	00	5	--- Other	kg	3
<b>12.08</b>				<b>Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.</b>		
1208.10	1208.10.00	00	2	- Of soya beans	kg	5
1208.90	1208.90.00	00	0	- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
12.09				<b>Seeds, fruit and spores, of a kind used for sowing.</b>		
1209.10	1209.10.00	00	3	- Sugar beet seeds	kg	3
				- Seeds of forage plants:		
1209.21	1209.21.00	00	5	-- Lucerne (alfalfa) seeds	kg	3
1209.22	1209.22.00	00	2	-- Clover ( <i>Trifolium spp.</i> ) seeds	kg	3
1209.23	1209.23.00	00	6	-- Fescue seeds	kg	3
1209.24	1209.24.00	00	3	-- Kentucky blue grass ( <i>Poa pratensis L.</i> ) seeds	kg	3
1209.25	1209.25.00	00	0	-- Rye grass ( <i>Lolium multiflorum Lam., Lolium perenne L.</i> ) seeds	kg	3
1209.29				-- Other:		
	1209.29.10	00	1	--- Timothy grass ( <i>Phleum pratense</i> ) seeds	kg	3
	1209.29.90	00	0	--- Other	kg	3
1209.30	1209.30.00	00	6	- Seeds of herbaceous plants cultivated principally for their flowers	kg	3
				- Other:		
1209.91				-- Vegetable seeds:		
	1209.91.10	00	4	--- Onion seeds	kg	3
	1209.91.90	00	3	--- Other	kg	3
1209.99				-- Other:		
	1209.99.20	00	0	--- Rubber tree seeds	kg	zero
	1209.99.30	00	6	--- Kenaf seeds	kg	zero
	1209.99.90	00	0	--- Other	kg	3
12.10				<b>Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.</b>		
1210.10	1210.10.00	00	4	- Hop cones, neither ground nor powdered nor in the form of pellets	kg	15
1210.20	1210.20.00	00	2	- Hop cones, ground, powdered or in the form of pellets; lupulin	kg	15
12.11				<b>Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.</b>		
1211.20				- Ginseng roots:		
	1211.20.10	00	2	-- Fresh or dried	kg	3
	1211.20.90	00	1	-- Other	kg	3
1211.30	1211.30.00			- Coca leaf:	kg	3
		10	4	-- In cut, crushed or powdered form		
		90	0	-- Other		
1211.40	1211.40.00	00	6	- Poppy straw	kg	3
1211.50	1211.50.00	00	4	- Ephedra	kg	3
1211.60	1211.60.00	00	2	- Bark of African cherry ( <i>Prunus africana</i> )	kg	3
1211.90				- Other:		
				-- Of a kind used primarily in pharmacy:		
	1211.90.11	00	4	--- Cannabis, in cut, crushed or powdered form	kg	3
	1211.90.12	00	6	--- Cannabis, in other forms	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	1211.90.13	00	1	--- Rauwolfia serpentina roots	kg	3
	1211.90.15	00	5	--- Liquorice roots	kg	3
	1211.90.17	00	2	--- Other, fresh or dried, in cut, crushed or powdered form	kg	3
	1211.90.18	00	4	--- Other, in cut, crushed or powdered form	kg	3
	1211.90.19	00	6	--- Other	kg	3
				-- Other:		
	1211.90.91	00	3	--- Pyrethrum, in cut, crushed or powdered form	kg	3
	1211.90.92	00	5	--- Pyrethrum, in other forms	kg	3
	1211.90.94	00	2	--- Sandalwood chips	kg	3
	1211.90.95	00	4	--- Agarwood (Gaharu) chips	kg	3
	1211.90.97	00	1	--- Bark of persea ( <i>Persea kurzii Kosterm</i> )	kg	3
	1211.90.98	00	3	--- Other, in cut, crushed or powdered form	kg	3
	1211.90.99			--- Other:	kg	3
		10	1	---- Senna leaves		
		20	4	---- Soap nuts		
		90	4	---- Other		
12.12				<b>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 sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.</b>		
				- Seaweeds and other algae:		
1212.21				-- Fit for human consumption:		
				--- Dried but not ground:		
	1212.21.11	00	2	---- <i>Eucheuma spinosum</i>	kg	5
	1212.21.12	00	4	---- <i>Eucheuma cottonii</i>	kg	5
	1212.21.13	00	6	---- <i>Gracilaria spp.</i>	kg	5
	1212.21.19	00	4	---- Other	kg	5
	1212.21.90	00	6	--- Other	kg	5
1212.29				-- Other:		
				--- Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes:		
	1212.29.11	00	6	---- Of a kind used in pharmacy	kg	zero
	1212.29.19	00	1	---- Other	kg	5
	1212.29.20	00	3	--- Other, fresh, chilled or dried	kg	5
	1212.29.30	00	2	--- Other, frozen	kg	5
				- Other:		
1212.91	1212.91.00	00	1	-- Sugar beet	kg	5
1212.92	1212.92.00	00	5	-- Locust beans (carob)	kg	3
1212.93				-- Sugar cane:		
	1212.93.10	00	1	--- Suitable for planting	kg	5
	1212.93.90	00	0	--- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
1212.94	1212.94.00	00	6	-- Chicory roots	kg	5
1212.99				-- Other:		
	1212.99.10	00	4	--- Stones and kernels of apricot, peach (including nectarine) or plum	kg	5
	1212.99.90	00	3	--- Other	kg	5
<b>12.13</b> 1213.00	1213.00.00	00	2	<b>Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.</b>	kg	5
<b>12.14</b>				<b>Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.</b>		
1214.10	1214.10.00	00	1	- Lucerne (alfalfa) meal and pellets	kg	5
1214.90	1214.90.00	00	6	- Other	kg	5

## Chapter 13

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

#### Note.

1. Heading 13.02 applies, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium.

The heading does not apply to:

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 38.22);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
13.01				<b>Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).</b>		
1301.20	1301.20.00	00	2	- Gum Arabic	kg	3
1301.90				- Other:		
	1301.90.30	00	6	-- Cannabis resins	kg	3
	1301.90.40	00	5	-- Lac	kg	3
	1301.90.90	00	0	-- Other	kg	3
13.02				<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>		
				- Vegetable saps and extracts:		
1302.11				-- Opium:		
	1302.11.10	00	1	--- Pulvis opii	kg	3
	1302.11.90	00	0	--- Other	kg	3
1302.12	1302.12.00	00	6	-- Of liquorice	kg	3
1302.13	1302.13.00	00	3	-- Of hops	kg	15
1302.14	1302.14.00	00	0	-- Of ephedra	kg	15
1302.19				-- Other:		
	1302.19.20	00	4	--- Extracts and tinctures of cannabis	kg	15
	1302.19.40	00	2	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	kg	3
	1302.19.50	00	1	--- Japan (or Chinese) lacquer (natural lacquer)	kg	15
	1302.19.90			--- Other:	kg	15
		10	0	---- Other medicinal extract		
		90	3	---- Other		
1302.20	1302.20.00	00	3	- Pectic substances, pectinates and pectates	kg	5
				- Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31	1302.31.00	00	5	-- Agar-agar	kg	3
1302.32	1302.32.00	00	2	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	kg	5
1302.39				-- Other:		
				--- Carrageenan:		
	1302.39.11	00	3	---- Powder, semi-refined	kg	5
	1302.39.12	00	5	---- Powder, refined	kg	5
	1302.39.13	00	0	---- Alkali treated carrageenan chips (ATCC)	kg	5
	1302.39.19	00	5	---- Other	kg	5
	1302.39.90	00	0	--- Other	kg	5

## Chapter 14

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

#### Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. Heading 14.01 applies, *inter alia*, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).
3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
14.01				<b>Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).</b>		
1401.10	1401.10.00			- Bamboos:	kg	5
		10	2	-- Smoked		
		90	5	-- Other		
1401.20				- Rattans:		
	1401.20.10	00	3	-- Whole	kg	15
				-- Split-core:		
	1401.20.21	00	4	--- Not exceeding 12 mm in diameter	kg	15
	1401.20.29	00	6	--- Other	kg	15
	1401.20.30	00	1	-- Split-skin	kg	15
	1401.20.90	00	2	-- Other	kg	15
1401.90	1401.90.00	00	4	- Other	kg	5
14.04				<b>Vegetable products not elsewhere specified or included.</b>		
1404.20	1404.20.00	00	0	- Cotton linters	kg	10
1404.90				- Other:		
	1404.90.20	00	5	-- Of a kind used primarily in tanning or dyeing	kg	zero
	1404.90.30	00	4	-- Kapok	kg	5
				-- Other:		
	1404.90.91	00	0	--- Palm kernel shells	kg	5
	1404.90.92	00	2	--- Empty fruit bunch of oil palm	kg	5
	1404.90.99			--- Other:	kg	5
		10	5	---- Betal leaves		
		20	1	---- Biri leaves		
		30	4	---- Betal-nut leaves		
		90	1	---- Other		

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

**(No Provision for Section Notes)**

## Chapter 15

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

#### Notes.

1. This Chapter does not cover:
  - (a) Pig fat or poultry fat of heading 02.09;
  - (b) Cocoa butter, fat or oil (heading 18.04);
  - (c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);
  - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
  - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
  - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

#### Subheading Notes.

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

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>15.01</b>				<b>Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.</b>		
1501.10	1501.10.00	00	1	- Lard	kg	3
1501.20	1501.20.00	00	6	- Other pig fat	kg	3
1501.90	1501.90.00	00	6	- Other	kg	3
<b>15.02</b>				<b>Fats of bovine animals, sheep or goats, other than those of heading 15.03.</b>		
1502.10	1502.10.00	00	2	- Tallow	kg	zero
1502.90				- Other:		
	1502.90.10	00	6	-- Edible	kg	3
	1502.90.90	00	5	-- Other	kg	3
<b>15.03</b> 1503.00				<b>Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.</b>		
	1503.00.10	00	4	- Lard stearin or oleostearin	kg	3
	1503.00.90	00	3	- Other	kg	3
<b>15.04</b>				<b>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.</b>		
1504.10				- Fish-liver oils and their fractions:		
	1504.10.20	00	2	-- Solid fractions	kg	3
	1504.10.90	00	2	-- Other	kg	3
1504.20				- Fats and oils and their fractions, of fish, other than liver oils:		
	1504.20.10	00	1	-- Solid fractions	kg	3
	1504.20.90	00	0	-- Other	kg	3
1504.30	1504.30.00	00	0	- Fats and oils and their fractions, of marine mammals	kg	3
<b>15.05</b> 1505.00				<b>Wool grease and fatty substances derived therefrom (including lanolin).</b>		
	1505.00.10	00	6	- Lanolin	kg	3
	1505.00.90	00	5	- Other	kg	3
<b>15.06</b> 1506.00	1506.00.00	00	1	<b>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.</b>	kg	3
<b>15.07</b>				<b>Soya-bean oil and its fractions, whether or not refined, but not chemically modified.</b>		
1507.10	1507.10.00	00	0	- Crude oil, whether or not degummed	kg	15
1507.90				- Other:		
	1507.90.10	00	4	-- Fractions of unrefined soya-bean oil	kg	15
	1507.90.20	00	3	-- Refined, bleached and deodorised (RBD) soya-bean oil	kg	15
	1507.90.90	00	3	-- Other	kg	15
<b>15.08</b>				<b>Ground-nut oil and its fractions, whether or not refined, but not chemically modified.</b>		
1508.10	1508.10.00	00	1	- Crude oil	kg	15
1508.90	1508.90.00	00	6	- Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>15.09</b>				<b>Olive oil and its fractions, whether or not refined, but not chemically modified.</b>		
1509.20				- Extra virgin olive oil:		
	1509.20.10	00	6	-- In packings of a net weight not exceeding 30 kg	kg	15
	1509.20.90	00	5	-- Other	kg	15
1509.30	1509.30.00			- Virgin olive oil:	kg	15
		10	1	-- In packings of a net weight not exceeding 30 kg		
		90	4	-- Other		
1509.40	1509.40.00			- Other virgin olive oils:	kg	15
		10	6	-- In packings of a net weight not exceeding 30 kg		
		90	2	-- Other		
1509.90				- Other:		
				-- Fractions of unrefined oil:		
	1509.90.11	00	1	--- In packings of a net weight not exceeding 30 kg	kg	15
	1509.90.19	00	3	--- Other	kg	15
				-- Other:		
	1509.90.91	00	0	--- In packings of a net weight not exceeding 30 kg	kg	15
	1509.90.99	00	2	--- Other	kg	15
<b>15.10</b>				<b>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.</b>		
1510.10	1510.10.00			- Crude olive pomace oil:	kg	15
		10	6	-- In bulk		
		90	2	-- Other		
1510.90				- Other:		
	1510.90.10			-- Crude oil:	kg	15
		10	3	--- In bulk		
		90	6	--- Other		
	1510.90.20			-- Fractions of unrefined oil:	kg	15
		10	2	--- In bulk		
		90	5	--- Other		
	1510.90.90			-- Other:	kg	15
		10	2	--- In bulk		
		90	5	--- Other		
<b>15.11</b>				<b>Palm oil and its fractions, whether or not refined, but not chemically modified.</b>		
1511.10	1511.10.00	00	4	- Crude oil	kg	15
1511.90				- Other:		
	1511.90.20	00	0	-- Refined oil	kg	15
				-- Fractions of refined oil:		
				--- Solid fractions:		
	1511.90.31	00	1	---- With iodine value 30 or more, but less than 40	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	1511.90.32	00	3	---- Other	kg	15
				--- Liquid fractions:		
	1511.90.36	00	4	---- In packing of a net weight not exceeding 25 kg	kg	15
	1511.90.37	00	6	---- Other, with iodine value 55 or more, but less than 60	kg	15
	1511.90.39	00	3	---- Other	kg	15
				-- Fractions of unrefined oil:		
	1511.90.41	00	0	--- Solid fractions	kg	15
	1511.90.42	00	2	--- Other, with packing of a net weight not exceeding 25 kg	kg	15
	1511.90.49	00	2	--- Other	kg	15
<b>15.12</b>				<b>Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.</b>		
				- Sunflower-seed or safflower oil and fractions thereof:		
1512.11	1512.11.00			-- Crude oil:	kg	15
		10	5	--- Sunflower-seed oil and its fractions		
		20	1	--- Safflower oil and its fractions		
1512.19				-- Other:		
	1512.19.10			--- Fractions of unrefined sunflower-seed oil or safflower oil:	kg	15
		10	1	---- Sunflower-seed oil and its fractions		
		20	4	---- Safflower oil and its fractions		
	1512.19.20	00	4	--- Refined	kg	15
	1512.19.90			--- Other:	kg	15
		10	0	---- Sunflower-seed oil and its fractions		
		20	3	---- Safflower oil and its fractions		
				- Cotton-seed oil and its fractions:		
1512.21	1512.21.00	00	0	-- Crude oil, whether or not gossypol has been removed	kg	15
1512.29				-- Other:		
	1512.29.10	00	3	--- Fractions of unrefined cotton-seed oil	kg	15
	1512.29.90	00	2	--- Other	kg	15
<b>15.13</b>				<b>Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.</b>		
				- Coconut (copra) oil and its fractions:		
1513.11				-- Crude oil:		
	1513.11.10	00	2	--- Virgin coconut oil	kg	15
	1513.11.90	00	1	--- Other	kg	15
1513.19				-- Other:		
	1513.19.10	00	6	--- Fractions of unrefined coconut oil	kg	15
	1513.19.90	00	5	--- Other	kg	15
				- Palm kernel or babassu oil and fractions thereof:		
1513.21				-- Crude oil:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	1513.21.10	00	0	--- Palm kernel oil	kg	15
	1513.21.90	00	6	--- Other	kg	15
1513.29				-- Other:		
				--- Fractions of unrefined palm kernel oil or of unrefined babassu oil:		
	1513.29.11	00	6	---- Solid fractions of unrefined palm kernel oil	kg	15
	1513.29.12	00	1	---- Solid fractions of unrefined babassu oil	kg	15
	1513.29.13	00	3	---- Other, of unrefined palm kernel oil (palm kernel olein)	kg	15
	1513.29.14	00	5	---- Other, of unrefined babassu oil	kg	15
				--- Other:		
	1513.29.91	00	5	---- Solid fractions of palm kernel oil	kg	15
	1513.29.92	00	0	---- Solid fractions of babassu oil	kg	15
	1513.29.94	00	4	---- Palm kernel olein, refined, bleached and deodorized (RBD)	kg	15
	1513.29.95	00	6	---- Palm kernel oil, refined, bleached and deodorised (RBD)	kg	15
	1513.29.96	00	1	---- Other, palm kernel oil	kg	15
	1513.29.97	00	3	---- Other, of babassu oil	kg	15
<b>15.14</b>				<b>Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.</b>		
				- Low erucic acid rape or colza oil and its fractions:		
1514.11	1514.11.00			-- Crude oil:	kg	15
		10	0	--- Rape oil and its fractions		
		20	3	--- Colza oil and its fractions		
1514.19				-- Other:		
	1514.19.10			--- Fractions of unrefined oil:	kg	15
		10	3	---- Rape oil and its fractions		
		20	6	---- Colza oil and its fractions		
	1514.19.20	00	6	--- Refined	kg	15
	1514.19.90			--- Other:	kg	15
		10	2	---- Rape oil and its fractions		
		20	5	---- Colza oil and its fractions		
				- Other:		
1514.91	1514.91.00	00	2	-- Crude oil	kg	15
1514.99				-- Other:		
	1514.99.10	00	5	--- Fractions of unrefined oil	kg	15
	1514.99.90	00	4	--- Other	kg	15
<b>15.15</b>				<b>Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.</b>		
				- Linseed oil and its fractions:		
1515.11	1515.11.00	00	5	-- Crude oil	kg	15
1515.19	1515.19.00	00	2	-- Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Maize (corn) oil and its fractions:		
1515.21	1515.21.00	00	3	-- Crude oil	kg	15
1515.29				-- Other:		
				--- Fractions of unrefined oil:		
	1515.29.11	00	1	---- Solid fractions	kg	15
	1515.29.19	00	3	---- Other	kg	15
				--- Other:		
	1515.29.91	00	0	---- Solid fractions	kg	15
	1515.29.99	00	2	---- Other	kg	15
1515.30				- Castor oil and its fractions:		
	1515.30.10			-- Crude oil:	kg	15
		10	6	--- In bulk		
		90	2	--- Other		
	1515.30.90			-- Other:	kg	15
		10	5	--- In bulk		
		90	1	--- Other		
1515.50				- Sesame oil and its fractions:		
	1515.50.10	00	6	-- Crude oil	kg	15
	1515.50.20	00	5	-- Fractions of unrefined oil	kg	15
	1515.50.90	00	5	-- Other	kg	15
1515.60	1515.60.00	00	5	- Microbial fats and oils and their fractions	kg	15
1515.90				- Other:		
				-- Illipe nut oil:		
	1515.90.11	00	0	--- Crude oil	kg	15
	1515.90.12	00	2	--- Fractions of unrefined oil	kg	15
	1515.90.19	00	2	--- Other	kg	15
				-- Tung oil:		
	1515.90.21	00	6	--- Crude oil	kg	15
	1515.90.22	00	1	--- Fractions of unrefined oil	kg	15
	1515.90.29	00	1	--- Other	kg	15
				-- Jojoba oil:		
	1515.90.31	00	5	--- Crude oil	kg	15
	1515.90.32	00	0	--- Fractions of unrefined oil	kg	15
	1515.90.39	00	0	--- Other	kg	15
				-- Other:		
	1515.90.91			--- Crude oil:	kg	15
		10	2	---- Rice bran oil		
		20	5	---- Vegetable tallows		
		90	5	---- Other		
	1515.90.92			--- Fractions of unrefined oil:	kg	15
		10	4	---- Rice bran oil		
		20	0	---- Vegetable tallows		
		90	0	---- Other		
	1515.90.99			--- Other:	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
		10	4	---- Rice bran oil		
		20	0	---- Vegetable tallows		
		90	0	---- Other		
<b>15.16</b>				<b>Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>		
1516.10				- Animal fats and oils and their fractions:		
	1516.10.20	00	0	-- Re-esterified	kg	3
	1516.10.90	00	0	-- Other	kg	3
1516.20				- Vegetable fats and oils and their fractions:		
				-- Re-esterified, other than of oil palm:		
	1516.20.11	00	1	--- Of soya beans	kg	15
	1516.20.12	00	3	--- Of maize	kg	15
	1516.20.14	00	0	--- Of coconuts	kg	15
	1516.20.17	00	6	--- Of ground-nuts	kg	15
	1516.20.18	00	1	--- Of linseed	kg	15
	1516.20.19	00	3	--- Other	kg	15
				-- Re-esterified, of oil palm:		
	1516.20.21	00	0	--- Of the fruit of the oil palm, crude	kg	15
	1516.20.22	00	2	--- Of the fruit of the oil palm, other than crude	kg	15
	1516.20.23	00	4	--- Of palm kernels, crude	kg	15
	1516.20.24	00	6	--- Of palm kernels, refined, bleached and deodorised (RBD)	kg	15
	1516.20.25	00	1	--- Of palm kernel olein, crude	kg	15
	1516.20.26	00	3	--- Of palm kernel olein, refined, bleached and deodorised (RBD)	kg	15
	1516.20.29	00	2	--- Other	kg	15
				-- Hydrogenated, in flakes:		
	1516.20.31	00	6	--- Of ground-nuts; of coconuts; of soya beans	kg	15
	1516.20.32	00	1	--- Of linseed	kg	15
	1516.20.33	00	3	--- Of olives	kg	15
	1516.20.34	00	5	--- Of fruit of the oil palm	kg	15
	1516.20.35	00	0	--- Of palm kernels	kg	15
	1516.20.39	00	1	--- Other	kg	15
				-- Hydrogenated, in other forms:		
	1516.20.41	00	5	--- Of castor seeds (Opal wax)	kg	15
	1516.20.42	00	0	--- Of coconuts	kg	15
	1516.20.43	00	2	--- Of ground-nuts	kg	15
	1516.20.44	00	4	--- Of linseed	kg	15
	1516.20.45	00	6	--- Of olives	kg	15
	1516.20.46	00	1	--- Of fruit of the oil palm	kg	15
	1516.20.47	00	3	--- Of palm kernels	kg	15
	1516.20.48	00	5	--- Of soya beans	kg	15
	1516.20.49	00	0	--- Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				-- Inter-esterified:		
	1516.20.51	00	4	--- Of linseed	kg	15
	1516.20.52	00	6	--- Of olives	kg	15
	1516.20.53	00	1	--- Of soya beans	kg	15
	1516.20.54	00	3	--- Of ground-nuts, of oil palm or coconuts	kg	15
	1516.20.59	00	6	--- Other	kg	15
				-- Elaidinised, palm stearin with an iodine value not exceeding 48:		
	1516.20.61	00	3	--- Crude	kg	15
	1516.20.62	00	5	--- Refined, bleached and deodorised (RBD)	kg	15
	1516.20.69	00	5	--- Other	kg	15
				-- Elaidinised, other:		
	1516.20.91	00	0	--- Palm stearin, with an iodine value exceeding 48	kg	15
	1516.20.92	00	2	--- Of linseed	kg	15
	1516.20.93	00	4	--- Of olives	kg	15
	1516.20.94	00	6	--- Of soya beans	kg	15
	1516.20.96	00	3	--- Refined, bleached and deodorised (RBD) palm kernel stearin	kg	15
	1516.20.98	00	0	--- Of ground-nuts, of oil palm or of coconuts	kg	15
	1516.20.99	00	2	--- Other	kg	15
1516.30	1516.30.00	00	5	- Microbial fats and oils and their fractions	kg	15
<b>15.17</b>				<b>Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.</b>		
1517.10				- Margarine, excluding liquid margarine:		
	1517.10.10			-- In airtight container for retail sale:	kg	10
		10	5	--- Vegetable margarine		
		90	1	--- Other		
	1517.10.90			-- Other:	kg	10
		10	4	--- Vegetable margarine		
		90	0	--- Other		
1517.90				- Other:		
	1517.90.10	00	0	-- Imitation ghee	kg	10
	1517.90.20	00	6	-- Liquid margarine	kg	10
	1517.90.30	00	5	-- Of a kind used as mould release preparations	kg	10
				-- Imitation lard; shortening:		
	1517.90.43	00	3	--- Shortening	kg	10
	1517.90.44	00	5	--- Imitation lard	kg	10
	1517.90.50	00	3	-- Other solid mixtures or preparations of vegetable fats or oils or of their fractions	kg	10
				-- Other liquid mixtures or preparations of vegetable fats or oils or of their fractions:		
	1517.90.61	00	4	--- In which ground-nut oil predominates	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	1517.90.62	00	6	--- In which crude palm oil predominates	kg	10
	1517.90.63	00	1	--- In which other palm oil predominates, in packings of a net weight not exceeding 25 kg	kg	10
	1517.90.64	00	3	--- In which other palm oil predominates, in packings of a net weight exceeding 25 kg	kg	10
	1517.90.65	00	5	--- In which palm kernel oil predominates	kg	10
	1517.90.66	00	0	--- In which palm kernel olein predominates	kg	10
	1517.90.67	00	2	--- In which either soya-bean oil or coconut oil predominates	kg	10
	1517.90.68	00	4	--- In which illipe nut oil predominates	kg	10
	1517.90.69	00	6	--- Other	kg	10
	1517.90.80	00	0	-- Of mixtures or preparations of animal fats or oils or of their fractions	kg	10
	1517.90.90	00	6	-- Other	kg	10
15.18				<b>Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>		
1518.00				- Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16:		
	1518.00.12	00	2	-- Animal fats and oils	kg	3
	1518.00.14	00	6	-- Ground-nut, soya-bean, palm or coconut oil	kg	15
	1518.00.15	00	1	-- Linseed oil and its fractions	kg	15
	1518.00.16	00	3	-- Olive oil and its fractions	kg	15
	1518.00.19	00	2	-- Other	kg	15
	1518.00.20	00	4	- Inedible mixtures or preparations of animal fats or oils or of fractions of different animal fats or oils	kg	15
				- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different vegetable fats or oils:		
	1518.00.32	00	0	-- Of palm oil or palm kernel olein, neutralised, bleached and deodorised (NBD) or refined, bleached and deodorised (RBD)	kg	15
	1518.00.33	00	2	-- Of linseed	kg	15
	1518.00.34	00	4	-- Of olives	kg	15
	1518.00.35	00	6	-- Of ground-nuts	kg	15
	1518.00.36	00	1	-- Of soya beans or coconuts	kg	15
	1518.00.37	00	3	-- Of cotton seeds	kg	15
	1518.00.38	00	5	-- Of the fruit of the oil palm or of palm kernels, other	kg	15
	1518.00.39	00	0	-- Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	1518.00.60	00	0	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	kg	15
	1518.00.90	00	4	- Other	kg	15
<b>15.20</b> 1520.00				<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>		
	1520.00.10	00	0	- Crude glycerol	kg	3
	1520.00.90	00	6	- Other	kg	3
<b>15.21</b>				<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>		
1521.10	1521.10.00	00	0	- Vegetable waxes	kg	3
1521.90				- Other:		
	1521.90.10			-- Beeswax and other insect waxes:	kg	3
		10	0	--- Beeswax		
		90	3	--- Other insect waxes		
	1521.90.20	00	3	-- Spermaceti	kg	3
<b>15.22</b> 1522.00				<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>		
	1522.00.10	00	2	- Degras	kg	3
	1522.00.90	00	1	- Other	kg	5

#### **SECTION IV**

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY**

**Note.**

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

## Chapter 16

### Preparations of meat, of fish, of crustaceans, molluscs or other aquatic invertebrates, or of insects

#### Notes.

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

#### Subheading Notes.

1. For the purposes of subheading 1602.10, the expression "homogenized preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of heading 16.02.
2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
16.01 1601.00				<b>Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.</b>		
	1601.00.10	00	4	- In airtight containers for retail sale	kg	40
	1601.00.90	00	3	- Other	kg	40
16.02				<b>Other prepared or preserved meat, meat offal, blood or insects.</b>		
1602.10				- Homogenised preparations:		
	1602.10.10	00	3	-- Containing pork, in airtight containers for retail sale	kg	40
	1602.10.90	00	2	-- Other	kg	40
1602.20	1602.20.00	00	2	- Of liver of any animal	kg	40
				- Of poultry of heading 01.05:		
1602.31				-- Of turkeys:		
	1602.31.10	00	3	--- In airtight containers for retail sale	kg	40
				--- Other:		
	1602.31.91	00	4	---- Of mechanically deboned or separated meat	kg	40
	1602.31.99	00	6	---- Other	kg	40
1602.32				-- Of fowls of the species <i>Gallus domesticus</i> :		
	1602.32.10	00	0	--- Chicken curry, in airtight containers for retail sale	kg	40
	1602.32.90	00	6	--- Other	kg	40
1602.39	1602.39.00			-- Other:	kg	40
		10	4	--- In airtight containers for retail sale		
		90	0	--- Other		
				- Of swine:		
1602.41				-- Hams and cuts thereof:		
	1602.41.10	00	1	--- In airtight containers for retail sale	kg	40
	1602.41.90	00	0	--- Other	kg	40
1602.42				-- Shoulders and cuts thereof:		
	1602.42.10	00	5	--- In airtight containers for retail sale	kg	40
	1602.42.90	00	4	--- Other	kg	40
1602.49				-- Other, including mixtures:		
				--- Luncheon meat:		
	1602.49.11	00	0	---- In airtight containers for retail sale	kg	40
	1602.49.19	00	2	---- Other	kg	40
				--- Other:		
	1602.49.91	00	6	---- In airtight containers for retail sale	kg	40
	1602.49.99	00	1	---- Other	kg	40
1602.50				- Of bovine animals:		
	1602.50.10	00	2	-- In airtight containers for retail sale	kg	40
	1602.50.90	00	1	-- Other	kg	40
1602.90				- Other, including preparations of blood of any animal:		
	1602.90.10	00	1	-- Mutton curry, in airtight containers for retail sale	kg	40

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	1602.90.20	00	0	-- Preparations of blood	kg	40
	1602.90.90	00	0	-- Other	kg	40
<b>16.03</b> 1603.00				<b>Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.</b>		
	1603.00.10	00	6	- Of meat	kg	40
	1603.00.90	00	5	- Other	kg	40
<b>16.04</b>				<b>Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.</b>		
				- Fish, whole or in pieces, but not minced:		
1604.11				-- Salmon:		
	1604.11.10	00	2	--- In airtight containers for retail sale	kg	40
	1604.11.90	00	1	--- Other	kg	40
1604.12				-- Herrings:		
	1604.12.10	00	6	--- In airtight containers for retail sale	kg	40
	1604.12.90	00	5	--- Other	kg	40
1604.13				-- Sardines, sardinella and brisling or sprats:		
				--- Sardines:		
	1604.13.11	00	5	---- In airtight containers for retail sale	kg	40
	1604.13.19	00	0	---- Other	kg	40
				--- Other:		
	1604.13.91	00	4	---- In airtight containers for retail sale	kg	40
	1604.13.99	00	6	---- Other	kg	40
1604.14				-- Tunas, skipjack tuna and bonito ( <i>Sarda spp.</i> ):		
				--- In airtight containers for retail sale:		
	1604.14.11	00	2	---- Tunas	kg	40
	1604.14.19	00	4	---- Other	kg	40
				--- Other:		
	1604.14.91	00	1	---- Pre-cooked tunas	kg	40
	1604.14.99	00	3	---- Other	kg	40
1604.15				-- Mackerel:		
	1604.15.10	00	4	--- In airtight containers for retail sale	kg	40
	1604.15.90	00	3	--- Other	kg	40
1604.16				-- Anchovies:		
	1604.16.10	00	1	--- In airtight containers for retail sale	kg	40
	1604.16.90	00	0	--- Other	kg	40
1604.17				-- Eels:		
	1604.17.10	00	5	--- In airtight containers for retail sale	kg	40
	1604.17.90	00	4	--- Other	kg	40
1604.18				-- Shark fins:		
	1604.18.10	00	2	--- Ready for immediate consumption	kg	40
				--- Other:		
	1604.18.91	00	3	---- In airtight containers for retail sale	kg	40
	1604.18.99	00	5	---- Other	kg	40

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
1604.19				-- Other:		
	1604.19.20	00	5	--- Horse mackerel, in airtight containers for retail sale	kg	40
	1604.19.30	00	4	--- Other, in airtight containers for retail sale	kg	40
	1604.19.90	00	5	--- Other	kg	40
1604.20				- Other prepared or preserved fish:		
	1604.20.20			-- Fish sausages:	kg	40
		10	5	--- In airtight containers for retail sale		
		90	1	--- Other		
	1604.20.30			-- Fish ball:	kg	40
		10	4	--- In airtight containers for retail sale		
		90	0	--- Other		
	1604.20.40			-- Fish paste:	kg	40
		10	3	--- In airtight containers for retail sale		
		90	6	--- Other		
				-- Other:		
	1604.20.91	00	4	--- In airtight containers for retail sale	kg	40
	1604.20.99	00	6	--- Other	kg	40
				- Caviar and caviar substitutes:		
1604.31	1604.31.00	00	6	-- Caviar	kg	40
1604.32	1604.32.00	00	3	-- Caviar substitutes	kg	40
<b>16.05</b>				<b>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.</b>		
1605.10				- Crab:		
				-- In airtight containers for retail sale:		
	1605.10.11	00	1	--- Swimming crabs (crabs of the family <i>Portunidae</i> )	kg	40
	1605.10.12	00	3	--- King crabs (crabs of the family <i>Lithodidae</i> )	kg	40
	1605.10.13	00	5	--- Snow crabs (crabs of the family <i>Oregoniidae</i> )	kg	40
	1605.10.14	00	0	--- Other	kg	40
	1605.10.90	00	5	-- Other	kg	40
				- Shrimps and prawns:		
1605.21	1605.21.00	00	2	-- Not in airtight container	kg	40
1605.29				-- Other:		
	1605.29.20	00	4	--- Shrimp ball	kg	40
	1605.29.30	00	3	--- Breaded shrimp	kg	40
	1605.29.90	00	4	--- Other	kg	40
1605.30	1605.30.00	00	3	- Lobster	kg	40
1605.40	1605.40.00	00	1	- Other crustaceans	kg	40
				- Molluscs:		
1605.51	1605.51.00	00	3	-- Oysters	kg	40
1605.52	1605.52.00	00	0	-- Scallops, including queen scallops	kg	40
1605.53	1605.53.00	00	4	-- Mussels	kg	40
1605.54				-- Cuttle fish and squid:		
	1605.54.10	00	0	--- In airtight containers for retail sale	kg	40

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	1605.54.90	00	6	--- Other	kg	40
1605.55	1605.55.00	00	5	-- Octopus	kg	40
1605.56	1605.56.00	00	2	-- Clams, cockles and arkshells	kg	40
1605.57				-- Abalone:		
	1605.57.10	00	5	--- In airtight containers for retail sale	kg	40
	1605.57.90	00	4	--- Other	kg	40
1605.58	1605.58.00	00	3	-- Snails, other than sea snails	kg	40
1605.59	1605.59.00	00	0	-- Other	kg	40
				- Other aquatic invertebrates:		
1605.61	1605.61.00	00	1	-- Sea cucumbers	kg	40
1605.62	1605.62.00	00	5	-- Sea urchins	kg	40
1605.63	1605.63.00	00	2	-- Jellyfish	kg	40
1605.69	1605.69.00	00	5	-- Other	kg	40

**Chapter 17**  
**Sugars and sugar confectionery**

**Note.**

1. This Chapter does not cover:
  - (a) Sugar confectionery containing cocoa (heading 18.06);
  - (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
  - (c) Medicaments or other products of Chapter 30.

**Subheading Notes.**

1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69 ° or more but less than 93 °. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
17.01				<b>Cane or beet sugar and chemically pure sucrose, in solid form.</b>		
				- Raw sugar not containing added flavouring or colouring matter:		
1701.12	1701.12.00	00	6	-- Beet sugar	kg	3
1701.13	1701.13.00	00	3	-- Cane sugar specified in Subheading Note 2 to this Chapter	kg	3
1701.14	1701.14.00	00	0	-- Other cane sugar	kg	3
				- Other:		
1701.91	1701.91.00	00	0	-- Containing added flavouring or colouring matter	kg	3
1701.99				-- Other:		
	1701.99.10			--- Refined sugar:	kg	3
		10	6	---- Cane sugar, refined		
		20	2	---- Beet sugar, refined		
	1701.99.90			--- Other:	kg	3
		10	5	---- Beet sugar		
		90	1	---- Other		
17.02				<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>		
				- Lactose and lactose syrup:		
1702.11	1702.11.00	00	3	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	kg	3
1702.19	1702.19.00	00	0	-- Other	kg	3
1702.20	1702.20.00	00	4	- Maple sugar and maple syrup	kg	3
1702.30				- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:		
	1702.30.10	00	1	-- Glucose	kg	3
	1702.30.20	00	0	-- Glucose syrup	kg	3
1702.40	1702.40.00	00	0	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	kg	3
1702.50	1702.50.00	00	5	- Chemically pure fructose	kg	3
1702.60				- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:		
	1702.60.10	00	2	-- Fructose	kg	3
	1702.60.20	00	1	-- Fructose syrup	kg	3
1702.90				- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
				-- Maltose and maltose syrups:		
	1702.90.11	00	5	--- Chemically pure maltose	kg	5
	1702.90.19	00	0	--- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	1702.90.20	00	2	-- Artificial honey, whether or not mixed with natural honey	kg	30
	1702.90.30	00	1	-- Flavoured or coloured sugars (excluding maltose)	kg	5
	1702.90.40	00	0	-- Caramel	kg	5
				-- Palm sugar:		
	1702.90.51	00	1	--- Coconut sap sugar	kg	5
	1702.90.59			--- Other:	kg	5
		10	6	---- Palm jaggery and palmyra sugar		
		90	2	---- Other		
				-- Other:		
	1702.90.91	00	4	--- Sugar syrups	kg	5
	1702.90.99	00	6	--- Other	kg	5
<b>17.03</b>				<b>Molasses resulting from the extraction or refining of sugar.</b>		
1703.10				- Cane molasses:		
	1703.10.10	00	6	-- Containing added flavouring or colouring matter	kg	15
	1703.10.90	00	5	-- Other	kg	15
1703.90				- Other:		
	1703.90.10	00	4	-- Containing added flavouring or colouring matter	kg	15
	1703.90.90	00	3	-- Other	kg	15
<b>17.04</b>				<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>		
1704.10	1704.10.00	00	1	- Chewing gum, whether or not sugar-coated	kg	20
1704.90				- Other:		
	1704.90.10	00	5	-- Medicated pastilles and drops	kg	20
	1704.90.20	00	4	-- White chocolate	kg	20
				-- Other:		
	1704.90.91	00	6	--- Soft, containing gelatin	kg	20
	1704.90.99	00	1	--- Other	kg	20

**Chapter 18**  
**Cocoa and cocoa preparations**

**Notes.**

1. This Chapter does not cover:
  - (a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.
2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>18.01</b> 1801.00				<b>Cocoa beans, whole or broken, raw or roasted.</b>		
	1801.00.10	00	1	- Fermented	kg	15
	1801.00.90	00	0	- Other	kg	15
<b>18.02</b> 1802.00	1802.00.00	00	3	<b>Cocoa shells, husks, skins and other cocoa waste.</b>	kg	15
<b>18.03</b>				<b>Cocoa paste, whether or not defatted.</b>		
1803.10	1803.10.00	00	2	- Not defatted	kg	15
1803.20	1803.20.00	00	0	- Wholly or partly defatted	kg	15
<b>18.04</b> 1804.00	1804.00.00	00	5	<b>Cocoa butter, fat and oil.</b>	kg	15
<b>18.05</b> 1805.00	1805.00.00	00	6	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	kg	15
<b>18.06</b>				<b>Chocolate and other food preparations containing cocoa.</b>		
1806.10	1806.10.00	00	5	- Cocoa powder, containing added sugar or other sweetening matter	kg	15
1806.20				- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:		
	1806.20.10	00	2	-- Chocolate confectionery in blocks, slabs or bars	kg	15
	1806.20.90	00	1	-- Other	kg	15
				- Other, in blocks, slabs or bars:		
1806.31	1806.31.00	00	5	-- Filled	kg	20
1806.32	1806.32.00	00	2	-- Not filled	kg	20
1806.90				- Other:		
	1806.90.10	00	2	-- Chocolate confectionery in tablets or pastilles	kg	20
	1806.90.30	00	0	-- Food preparations of flour, meal, starch or malt extract, containing 40% or more but not exceeding 50% by weight of cocoa calculated on a totally defatted basis	kg	20
	1806.90.40	00	6	-- Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but not exceeding 10% by weight of cocoa calculated on a totally defatted basis, specially prepared for infants or young children, not put up for retail sale	kg	20
	1806.90.90	00	1	-- Other	kg	20

**Chapter 19**  
**Preparations of cereals, flour, starch or milk; pastrycooks' products**

**Notes.**

1. This Chapter does not cover:
  - (a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or
  - (c) Medicaments or other products of Chapter 30.
2. For the purposes of heading 19.01:
  - (a) The term "groats" means cereal groats of Chapter 11;
  - (b) The terms "flour" and "meal" mean:
    - (1) Cereal flour and meal of Chapter 11, and
    - (2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).
3. Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).
4. For the purposes of heading 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
19.01				<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 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.</b>		
1901.10				- Preparations suitable for infants or young children, put up for retail sale:		
	1901.10.10	00	1	-- Of malt extract	kg	1.5
	1901.10.20	00	0	-- Of goods of headings 04.01 to 04.04	kg	1.5
	1901.10.30	00	6	-- Of soya-bean powder	kg	1.5
				-- Other:		
	1901.10.91	00	2	--- Medical foods	kg	1.5
	1901.10.92	00	4	--- Other, for children age over 1 year but not exceeding 3 years	kg	1.5
	1901.10.99	00	4	--- Other	kg	1.5
1901.20				- Mixes and doughs for the preparation of bakers' wares of heading 19.05:		
	1901.20.10	00	6	-- Of flour, groats, meal, starch or malt extract, not containing cocoa	kg	15
	1901.20.20	00	5	-- Of flour, groats, meal, starch or malt extract, containing cocoa	kg	15
	1901.20.30	00	4	-- Other, not containing cocoa	kg	15
	1901.20.40	00	3	-- Other, containing cocoa	kg	15
1901.90				- Other:		
				-- Preparations suitable for infants or young children, not put up for retail sale:		
	1901.90.11	00	1	--- Medical foods	kg	1.5
	1901.90.19	00	3	--- Other	kg	1.5
	1901.90.20	00	5	-- Malt extract	kg	15
				-- Other, of goods of heading 04.01 to 04.04:		
	1901.90.31	00	6	--- Filled milk	kg	15
	1901.90.32	00	1	--- Other, containing cocoa powder	kg	15
	1901.90.39	00	1	--- Other	kg	15
				-- Other soya-based preparations:		
	1901.90.41	00	5	--- In powder form	kg	15
	1901.90.49	00	0	--- In other forms	kg	15
				-- Other:		
	1901.90.91	00	0	--- Medical foods	kg	15
	1901.90.99	00	2	--- Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
19.02				<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>		
				- Uncooked pasta, not stuffed or otherwise prepared:		
1902.11	1902.11.00	00	0	-- Containing eggs	kg	15
1902.19				-- Other:		
	1902.19.20	00	2	--- Rice vermicelli (including bee hoon)	kg	15
	1902.19.30	00	1	--- Transparent vermicelli	kg	15
	1902.19.40	00	0	--- Other noodles	kg	15
	1902.19.90			--- Other:	kg	15
				---- Vermicelli:		
		11	6	----- Of wheat flour		
		19	0	----- Other		
		90	1	----- Other		
1902.20				- Stuffed pasta, whether or not cooked or otherwise prepared:		
	1902.20.10	00	0	-- Stuffed with meat or meat offal	kg	15
	1902.20.30	00	5	-- Stuffed with fish, crustaceans or molluscs	kg	15
	1902.20.90	00	6	-- Other	kg	15
1902.30				- Other pasta:		
	1902.30.20	00	4	-- Rice vermicelli (including bee hoon)	kg	15
	1902.30.30	00	3	-- Transparent vermicelli	kg	15
	1902.30.40	00	2	-- Other instant noodles	kg	15
	1902.30.90	00	4	-- Other	kg	15
1902.40	1902.40.00	00	4	- Couscous	kg	15
<b>19.03</b> 1903.00	1903.00.00			<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	kg	15
		10	2	- Tapioca pearls		
		20	5	- Sago pearls		
		90	5	- Other		
<b>19.04</b>				<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.</b>		
1904.10				- Prepared foods obtained by the swelling or roasting of cereals or cereal products:		
	1904.10.10	00	4	-- Containing cocoa	kg	15
	1904.10.90	00	3	-- Other	kg	15
1904.20				- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	1904.20.10	00	2	-- Prepared foods obtained from unroasted cereal flakes	kg	15
	1904.20.90	00	1	-- Other	kg	15
1904.30	1904.30.00	00	1	- Bulgur wheat	kg	15
1904.90				- Other:		
	1904.90.10	00	2	-- Rice preparations, including pre-cooked rice	kg	15
	1904.90.90	00	1	-- Other	kg	15
<b>19.05</b>				<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>		
1905.10	1905.10.00	00	6	- Crispbread	kg	15
1905.20	1905.20.00	00	4	- Gingerbread and the like	kg	15
				- Sweet biscuits; waffles and wafers:		
1905.31				-- Sweet biscuits:		
	1905.31.10	00	5	--- Not containing cocoa	kg	15
	1905.31.20	00	4	--- Containing cocoa	kg	15
1905.32				-- Waffles and wafers:		
	1905.32.10	00	2	--- Waffles	kg	15
	1905.32.20	00	1	--- Wafers	kg	15
1905.40				- Rusks, toasted bread and similar toasted products:		
	1905.40.10	00	6	-- Not containing added sugar, honey, eggs, fats, cheese or fruit	kg	15
	1905.40.90	00	5	-- Other	kg	15
1905.90				- Other:		
	1905.90.10	00	3	-- Unsweetened teething biscuits	kg	15
	1905.90.20	00	2	-- Other unsweetened biscuits	kg	15
	1905.90.30	00	1	-- Cakes	kg	15
	1905.90.40	00	0	-- Pastries	kg	15
	1905.90.50	00	6	-- Flourless bakers' wares	kg	15
	1905.90.60	00	5	-- Empty cachets and similar products of a kind suitable for pharmaceutical use	kg	zero
	1905.90.70	00	4	-- Communion wafers, sealing wafers, rice paper and similar products	kg	15
	1905.90.80	00	3	-- Other crisp savoury food products	kg	15
	1905.90.90	00	2	-- Other	kg	15

**Chapter 20**  
**Preparations of vegetables, fruit, nuts or other parts of plants**

**Notes.**

1. This Chapter does not cover:
  - (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
  - (b) Vegetable fats and oils (Chapter 15);
  - (c) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (d) Bakers' wares and other products of heading 19.05; or
  - (e) Homogenised composite food preparations of heading 21.04.
2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).
3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).
4. Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.
5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.
6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

**Subheading Notes.**

1. For the purposes of subheading 2005.10, the expression "homogenized vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
2. For the purposes of subheading 2007.10, the expression "homogenized preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20° C or corrected for 20° C if the reading is made at a different temperature.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>20.01</b>				<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>		
2001.10	2001.10.00	00	4	- Cucumbers and gherkins	kg	30
2001.90				- Other:		
	2001.90.10	00	1	-- Onions	kg	30
	2001.90.90	00	0	-- Other	kg	30
<b>20.02</b>				<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>		
2002.10	2002.10.00	00	5	- Tomatoes, whole or in pieces	kg	30
2002.90				- Other:		
	2002.90.10	00	2	-- Tomato paste	kg	30
	2002.90.20	00	1	-- Tomato powder	kg	30
	2002.90.90	00	1	-- Other	kg	30
<b>20.03</b>				<b>Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.</b>		
2003.10	2003.10.00	00	6	- Mushrooms of the genus <i>Agaricus</i>	kg	30
2003.90				- Other:		
	2003.90.10	00	3	-- Truffles	kg	30
	2003.90.90	00	2	-- Other	kg	30
<b>20.04</b>				<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>		
2004.10	2004.10.00	00	0	- Potatoes	kg	30
2004.90				- Other vegetables and mixtures of vegetables:		
	2004.90.10	00	4	-- Suitable for infants or young children	kg	15
	2004.90.90	00	3	-- Other	kg	30
<b>20.05</b>				<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>		
2005.10				- Homogenised vegetables:		
	2005.10.20			-- Suitable for infants or young children:	kg	15
		10	2	--- In airtight containers for retail sale		
		90	5	--- Other		
	2005.10.30			-- Suitable for dietetic purposes:	kg	15
		10	1	--- In airtight containers for retail sale		
		90	4	--- Other		
2005.20				- Potatoes:		
				-- In sticks form:		
	2005.20.11	00	0	--- In airtight containers for retail sale	kg	30
	2005.20.19	00	2	--- Other	kg	30
				-- Other:		
	2005.20.91	00	6	--- In airtight containers for retail sale	kg	30
	2005.20.99	00	1	--- Other	kg	30

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2005.40	2005.40.00	00	2	- Peas ( <i>Pisum sativum</i> )	kg	30
				- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):		
2005.51	2005.51.00	00	4	-- Beans, shelled	kg	30
2005.59				-- Other:		
	2005.59.10	00	0	--- In airtight containers for retail sale	kg	30
	2005.59.90	00	6	--- Other	kg	30
2005.60	2005.60.00	00	5	- Asparagus	kg	30
2005.70	2005.70.00	00	3	- Olives	kg	30
2005.80	2005.80.00	00	1	- Sweet corn ( <i>Zea mays var. saccharata</i> )	kg	30
				- Other vegetables and mixtures of vegetables:		
2005.91	2005.91.00	00	3	-- Bamboo shoots	kg	30
2005.99				-- Other:		
	2005.99.10	00	6	--- In airtight containers for retail sale	kg	30
	2005.99.90	00	5	--- Other	kg	30
<b>20.06</b> 2006.00	2006.00.00	00	4	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>	kg	30
<b>20.07</b>				<b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>		
2007.10	2007.10.00	00	3	- Homogenised preparations	kg	30
				- Other:		
2007.91	2007.91.00	00	5	-- Citrus fruit	kg	30
2007.99				-- Other:		
	2007.99.10	00	1	--- Fruit pastes other than of mangoes, pineapples or strawberries	kg	30
	2007.99.20	00	0	--- Jams and fruit jellies	kg	30
	2007.99.30	00	6	--- Mango purée	kg	30
	2007.99.90	00	0	--- Other	kg	30
<b>20.08</b>				<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>		
				- Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11				-- Ground-nuts:		
	2008.11.10			--- Roasted:	kg	30
		10	3	---- In airtight containers for retail sale		
		90	6	---- Other		
	2008.11.20			--- Peanut butter:	kg	30
		10	2	---- In airtight containers for retail sale		
		90	5	---- Other		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	2008.11.90			--- Other:	kg	30
		10	2	---- In airtight containers for retail sale		
		90	5	---- Other		
2008.19				-- Other, including mixtures:		
	2008.19.10			--- Cashew nuts:	kg	30
		10	0	---- In airtight containers for retail sale		
		90	3	---- Other		
				--- Other:		
	2008.19.91			---- Roasted:	kg	30
				----- Nuts:		
		11	2	----- In airtight containers for retail sale		
		19	3	----- Other		
		90	4	----- Other		
	2008.19.99			---- Other:	kg	30
				----- Nuts:		
		11	4	----- In airtight containers for retail sale		
		19	5	----- Other		
		90	6	----- Other		
2008.20				- Pineapples:		
	2008.20.10	00	1	-- In airtight containers for retail sale	kg	30
	2008.20.90	00	0	-- Other	kg	30
2008.30				- Citrus fruit:		
	2008.30.10	00	6	-- Containing added sugar or other sweetening matter or spirit	kg	30
	2008.30.90	00	5	-- Other	kg	30
2008.40	2008.40.00	00	5	- Pears	kg	30
2008.50	2008.50.00	00	3	- Apricots	kg	30
2008.60				- Cherries:		
	2008.60.10	00	0	-- Containing added sugar or other sweetening matter or spirit	kg	30
	2008.60.90	00	6	-- Other	kg	30
2008.70				- Peaches, including nectarines:		
	2008.70.10	00	5	-- Containing added sugar or other sweetening matter or spirit	kg	30
	2008.70.90	00	4	-- Other	kg	30
2008.80	2008.80.00	00	4	- Strawberries	kg	30
				- Other, including mixtures other than those of subheading 2008.19:		
2008.91	2008.91.00	00	6	-- Palm hearts	kg	30
2008.93				-- Cranberries ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> ); lingonberries ( <i>Vaccinium vitis-idaea</i> ):		
	2008.93.10	00	6	--- Containing added sugar or other sweetening matter or spirit	kg	30
	2008.93.90	00	5	--- Other	kg	30

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2008.97				-- Mixtures:		
	2008.97.10	00	1	--- Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit	kg	30
	2008.97.20	00	0	--- Other, containing added sugar or other sweetening matter or spirit	kg	30
	2008.97.90	00	0	--- Other	kg	30
2008.99				-- Other:		
	2008.99.10	00	2	--- Lychees	kg	30
	2008.99.20	00	1	--- Longans	kg	30
	2008.99.30	00	0	--- Of stems, roots and other edible parts of plants, not including fruits or nuts whether or not containing added sugar or other sweetening matter or spirit	kg	30
	2008.99.40	00	6	--- Other, containing added sugar or other sweetening matter or spirit	kg	30
	2008.99.90	00	1	--- Other	kg	30
<b>20.09</b>				<b>Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.</b>		
				- Orange juice:		
2009.11	2009.11.00	00	2	-- Frozen	kg	30
2009.12	2009.12.00			-- Not frozen, of a Brix value not exceeding 20:	kg	30
		10	2	--- Dehydrated		
		90	5	--- Other		
2009.19	2009.19.00			-- Other:	kg	30
		10	2	--- Dehydrated		
		90	5	--- Other		
				- Grapefruit juice; pomelo juice:		
2009.21	2009.21.00			-- Of a Brix value not exceeding 20:	kg	30
		10	3	--- Dehydrated		
		90	6	--- Other		
2009.29	2009.29.00			-- Other:	kg	30
		10	0	--- Dehydrated		
		90	3	--- Other		
				- Juice of any other single citrus fruit:		
2009.31	2009.31.00	00	5	-- Of a Brix value not exceeding 20	kg	30
2009.39	2009.39.00	00	2	-- Other	kg	30
				- Pineapple juice:		
2009.41	2009.41.00	00	3	-- Of a Brix value not exceeding 20	kg	30
2009.49	2009.49.00	00	0	-- Other	kg	30
2009.50	2009.50.00	00	4	- Tomato juice	kg	30
				- Grape juice (including grape must):		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2009.61	2009.61.00	00	6	-- Of a Brix value not exceeding 30	kg	30
2009.69	2009.69.00	00	3	-- Other	kg	30
				- Apple juice:		
2009.71	2009.71.00	00	4	-- Of a Brix value not exceeding 20	kg	30
2009.79	2009.79.00	00	1	-- Other	kg	30
				- Juice of any other single fruit, nut or vegetable:		
2009.81				-- Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> ) juice; lingonberry ( <i>Vaccinium vitis-idaea</i> ) juice:		
	2009.81.10	00	1	--- Suitable for infants or young children	kg	15
	2009.81.90	00	0	--- Other	kg	30
2009.89				-- Other:		
	2009.89.10	00	5	--- Blackcurrant juice	kg	30
	2009.89.20	00	4	--- Coconut water	kg	30
	2009.89.30	00	3	--- Coconut water concentrate	kg	30
	2009.89.40	00	2	--- Mango juice concentrate	kg	30
				--- Other:		
	2009.89.91	00	6	---- Suitable for infants or young children	kg	15
	2009.89.99	00	1	---- Other	kg	30
2009.90				- Mixtures of juices:		
	2009.90.10	00	2	-- Suitable for infants or young children	kg	15
				-- Other:		
	2009.90.91	00	3	--- Ready for immediate consumption	kg	30
	2009.90.99	00	5	--- Other	kg	30

**Chapter 21**  
**Miscellaneous edible preparations**

**Notes.**

1. This Chapter does not cover:
  - (a) Mixed vegetables of heading 07.12;
  - (b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);
  - (c) Flavoured tea (heading 09.02);
  - (d) Spices or other products of headings 09.04 to 09.10;
  - (e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
  - (f) Products of heading 24.04;
  - (g) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or
  - (h) Prepared enzymes of heading 35.07.
2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.
3. For the purposes of heading 21.04, the expression "homogenised composite food preparations" means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
21.01				<b>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.</b>		
				- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11				-- Extracts, essences and concentrates:		
				--- Instant coffee:		
	2101.11.11	00	4	---- In packings of a net weight not less than 20 kg	kg	20
	2101.11.19	00	6	---- Other	kg	20
	2101.11.90	00	1	--- Other	kg	20
2101.12				-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:		
	2101.12.10	00	6	--- Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	kg	20
				--- Other:		
	2101.12.91	00	0	---- Coffee preparation with a basis of extracts, essences or concentrate containing added sugar, whether or not containing creamer	kg	20
	2101.12.92	00	2	---- Coffee preparation with a basis of ground roasted coffee containing added sugar, whether or not containing creamer	kg	20
	2101.12.99	00	2	---- Other	kg	20
2101.20				- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:		
	2101.20.20	00	2	-- Tea extracts for the manufacture of tea preparations, in powder form	kg	20
	2101.20.30	00	1	-- Preparations of tea consisting of a mixture of tea, milk powder and sugar	kg	20
	2101.20.90	00	2	-- Other	kg	20
2101.30	2101.30.00	00	2	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	kg	5
21.02				<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>		
2102.10	2102.10.00	00	0	- Active yeasts	kg	15
2102.20				- Inactive yeasts; other single-cell micro-organisms, dead:		
	2102.20.10	00	4	-- Of a kind used in animal feeding	kg	15
	2102.20.90	00	3	-- Other	kg	15
2102.30	2102.30.00	00	3	- Prepared baking powders	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>21.03</b>				<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>		
2103.10	2103.10.00	00	1	- Soya sauce	kg	15
2103.20	2103.20.00	00	6	- Tomato ketchup and other tomato sauces	kg	15
2103.30	2103.30.00	00	4	- Mustard flour and meal and prepared mustard	kg	15
2103.90				- Other:		
				-- Sauces and preparations therefor:		
	2103.90.11	00	0	--- Chili sauce	kg	15
	2103.90.12	00	2	--- Fish sauce	kg	15
	2103.90.13	00	4	--- Other sauces	kg	15
	2103.90.19	00	2	--- Other	kg	15
				-- Mixed condiments and mixed seasonings:		
	2103.90.21	00	6	--- Shrimp paste including belachan (blachan)	kg	15
	2103.90.29	00	1	--- Other	kg	15
<b>21.04</b>				<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>		
2104.10				- Soups and broths and preparations therefor:		
				-- Containing meat:		
	2104.10.11	00	3	--- Suitable for infants or young children	kg	1.5
	2104.10.19	00	5	--- Other	kg	15
				-- Other:		
	2104.10.91	00	2	--- Suitable for infants or young children	kg	1.5
	2104.10.99	00	4	--- Other	kg	15
2104.20				- Homogenised composite food preparations:		
				-- Containing meat:		
	2104.20.11	00	1	--- Suitable for infants or young children	kg	1.5
	2104.20.19	00	3	--- Other	kg	15
				-- Other:		
	2104.20.91	00	0	--- Suitable for infants or young children	kg	1.5
	2104.20.99	00	2	--- Other	kg	15
<b>21.05</b> 2105.00	2105.00.00	00	5	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	kg	15
<b>21.06</b>				<b>Food preparations not elsewhere specified or included.</b>		
2106.10	2106.10.00	00	4	- Protein concentrates and textured protein substances	kg	15
2106.90				- Other:		
				-- Beancurd:		
	2106.90.11	00	3	--- Dried bean curd and dried bean curd stick	kg	15
	2106.90.12	00	5	--- Fresh soybean curd (tofu)	kg	15
	2106.90.19	00	5	--- Other	kg	15
	2106.90.20	00	0	-- Powdered alcohol	kg	40
	2106.90.30	00	6	-- Non-dairy creamer	kg	15
				-- Autolysed yeast extracts:		
	2106.90.41	00	0	--- In powder form	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	2106.90.49	00	2	--- Other	kg	15
				-- Other, non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:		
	2106.90.53	00	3	--- Ginseng based products	kg	15
	2106.90.54	00	5	--- Other preparations of a kind used as raw material for the manufacture of composite concentrates	kg	15
	2106.90.55	00	0	--- Other, composite concentrates for simple dilution with water to make beverages	kg	15
	2106.90.59	00	1	--- Other	kg	15
				-- Other, alcoholic preparations of a kind used for the making or for the manufacture of beverages:		
				--- Preparations of a kind used as raw material for the manufacture of composite concentrates:		
	2106.90.61	00	5	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	15
	2106.90.62	00	0	---- Of a kind used for the manufacture of alcoholic beverages, in other forms	kg	15
				--- Composite concentrates for simple dilution with water to make beverages:		
	2106.90.64	00	4	---- Of a kind used for making alcoholic beverages, in liquid form	kg	15
	2106.90.65	00	6	---- Of a kind used for making alcoholic beverages, in other forms	kg	15
	2106.90.66	00	1	--- Other, of a kind used for the manufacture of alcoholic beverages, in liquid form	kg	15
	2106.90.67	00	3	--- Other, of a kind used for the manufacture of alcoholic beverages, in other forms	kg	15
	2106.90.69	00	0	--- Other	kg	15
				-- Other food supplements; fortificant premixes:		
	2106.90.71	00	4	--- Food supplements based on ginseng	kg	15
	2106.90.72	00	6	--- Other food supplements	kg	15
	2106.90.73	00	1	--- Fortificant premixes	kg	15
				-- Food preparations for use by infants or young children:		
	2106.90.81	00	3	--- Food preparations for lactase deficient infants or young children	kg	1.5
	2106.90.89	00	5	--- Other	kg	1.5
				-- Other:		
	2106.90.91	00	2	--- Other, mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	kg	15
	2106.90.92	00	4	--- Flavoured or coloured syrups	kg	15
	2106.90.93	00	6	--- Coconut milk, whether or not powdered	kg	15
	2106.90.95	00	3	--- Seri kaya	kg	15
	2106.90.96	00	5	--- Other medical foods	kg	15
	2106.90.97	00	0	--- Tempeh	kg	15
	2106.90.98	00	2	--- Other flavouring preparations	kg	15
	2106.90.99	00	4	--- Other	kg	15

**Chapter 22**  
**Beverages, spirits and vinegar**

**Notes.**

1. This Chapter does not cover:
  - (a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);
  - (b) Sea water (heading 25.01);
  - (c) Distilled or conductivity water or water of similar purity (heading 28.53);
  - (d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);
  - (e) Medicaments of heading 30.03 or 30.04; or
  - (f) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.
3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

**Subheading Note.**

1. For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20° C in closed containers, has an excess pressure of not less than 3 bars.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>22.01</b>				<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>		
2201.10				- Mineral waters and aerated waters:		
	2201.10.10	00	0	-- Mineral waters	l	10
	2201.10.20	00	6	-- Aerated waters	l	10
2201.90				- Other:		
	2201.90.10	00	5	-- Ice and snow	l	5
	2201.90.90	00	4	-- Other	l	5
<b>22.02</b>				<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.</b>		
2202.10				- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:		
	2202.10.20	00	0	-- Energy drink whether or not aerated	l	30
	2202.10.30	00	6	-- Other sparkling mineral waters or aerated waters, flavoured	l	30
	2202.10.90	00	0	-- Other	l	30
				- Other:		
2202.91	2202.91.00	00	4	-- Non-alcoholic beer	l	30
2202.99				-- Other:		
	2202.99.10	00	0	--- Flavoured UHT milk based drinks	l	30
	2202.99.20	00	6	--- Soya milk drinks	l	30
	2202.99.30	00	5	--- Coconut water based drinks	l	30
	2202.99.40	00	4	--- Coffee based drinks or coffee flavoured drinks	l	30
	2202.99.50	00	3	--- Other non-aerated beverages ready for immediate consumption without dilution	l	30
	2202.99.90	00	6	--- Other	l	30
<b>22.03</b> 2203.00				<b>Beer made from malt.</b>		
				- Stout or porter:		
	2203.00.11	00	6	-- Of an alcoholic strength by volume not exceeding 5.8% vol.	l	30
	2203.00.19	00	1	-- Other	l	30
				- Other, including ale:		
	2203.00.91	00	5	-- Of an alcoholic strength by volume not exceeding 5.8% vol.	l	30
	2203.00.99	00	0	-- Other	l	30
<b>22.04</b>				<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>		
2204.10	2204.10.00			- Sparkling wine:	l	30
		10	0	-- Champagne		
		90	3	-- Other		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21				-- In containers holding 2 l or less:		
				--- Wine:		
	2204.21.11	00	0	---- Of an alcoholic strength by volume not exceeding 15% vol.	l	30
	2204.21.13	00	4	---- Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	l	30
	2204.21.14	00	6	---- Of an alcoholic strength by volume exceeding 23% vol.	l	30
				--- Grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.21.21	00	6	---- Of an alcoholic strength by volume not exceeding 15% vol.	l	30
	2204.21.22	00	1	---- Of an alcoholic strength by volume exceeding 15% vol.	l	30
2204.22				-- In containers holding more than 2 l but not more than 10 l:		
				--- Wine:		
	2204.22.11	00	4	---- Of an alcoholic strength by volume not exceeding 15% vol.	l	30
	2204.22.12	00	6	---- Of an alcoholic strength by volume exceeding 15% vol. but not exceeding 23% vol.	l	30
	2204.22.13	00	1	---- Of an alcoholic strength by volume exceeding 23% vol.	l	30
				--- Grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.22.21	00	3	---- Of an alcoholic strength by volume not exceeding 15% vol.	l	30
	2204.22.22	00	5	---- Of an alcoholic strength by volume exceeding 15% vol.	l	30
2204.29				-- Other:		
				--- Wine:		
	2204.29.11	00	4	---- Of an alcoholic strength by volume not exceeding 15% vol.	l	30
	2204.29.12	00	6	---- Of an alcoholic strength by volume exceeding 15 % vol.	l	30
				--- Grape must with fermentation prevented or arrested by the addition of alcohol:		
	2204.29.21	00	3	---- Of an alcoholic strength by volume not exceeding 15% vol.	l	30
	2204.29.22	00	5	---- Of an alcoholic strength by volume exceeding 15% vol.	l	30
2204.30				- Other grape must:		
	2204.30.10	00	6	-- Of an alcoholic strength by volume not exceeding 15% vol.	l	30
	2204.30.20	00	5	-- Of an alcoholic strength by volume exceeding 15% vol.	l	30
<b>22.05</b>				<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>		
2205.10				- In containers holding 2 l or less:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	2205.10.10	00	4	-- Of an alcoholic strength by volume not exceeding 15% vol.	l	30
	2205.10.20	00	3	-- Of an alcoholic strength by volume exceeding 15% vol.	l	30
2205.90				- Other:		
	2205.90.10	00	2	-- Of an alcoholic strength by volume not exceeding 15% vol.	l	30
	2205.90.20	00	1	-- Of an alcoholic strength by volume exceeding 15% vol.	l	30
<b>22.06</b> 2206.00				<b>Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>		
	2206.00.10	00	0	- Cider or perry	l	30
	2206.00.20	00	6	- Saké	l	30
				- Coconut palm toddy:		
	2206.00.31	00	0	-- In container holding 2 l or less	l	30
	2206.00.39	00	2	-- Other	l	30
				- Shandy:		
	2206.00.41	00	6	-- Of an alcoholic strength by volume not exceeding 1.14% vol.	l	30
	2206.00.49	00	1	-- Other	l	30
	2206.00.50	00	3	- Mead	l	30
	2206.00.60	00	2	- Wines obtained by the fermentation of vegetables juices or of fruit juices, other than juice of fresh grapes	l	30
				- Other:		
	2206.00.91	00	1	-- Other rice wine (including medicated rice wine)	l	30
	2206.00.99	00	3	-- Other	l	30
<b>22.07</b>				<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>		
2207.10	2207.10.00	00	0	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	l	40
2207.20				- Ethyl alcohol and other spirits, denatured, of any strength:		
				-- Denatured ethyl alcohol, including methylated spirits:		
	2207.20.11	00	6	--- Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol.	l	5
	2207.20.19	00	1	--- Other	l	5
	2207.20.90	00	3	-- Other	l	5
<b>22.08</b>				<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.</b>		
2208.20				- Spirits obtained by distilling grape wine or grape marc:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	2208.20.50	00	1	-- Brandy	l	60
	2208.20.90	00	4	-- Other	l	60
2208.30				- Whiskies:		
	2208.30.10	00	3	-- In containers holding more than 5 l	l	50
	2208.30.90	00	2	-- Other	l	60
2208.40	2208.40.00	00	2	- Rum and other spirits obtained by distilling fermented sugar-cane products	l	60
2208.50	2208.50.00	00	0	- Gin and Geneva	l	60
2208.60	2208.60.00	00	5	- Vodka	l	60
2208.70				- Liqueurs and cordials:		
	2208.70.10	00	2	-- Of an alcoholic strength by volume not exceeding 57% vol.	l	60
	2208.70.90	00	1	-- Other	l	60
2208.90				- Other:		
	2208.90.10	00	5	-- Medicated samsu of an alcoholic strength by volume not exceeding 40% vol.	l	60
	2208.90.20	00	4	-- Medicated samsu of an alcoholic strength by volume exceeding 40% vol.	l	60
	2208.90.30	00	3	-- Other samsu of an alcoholic strength by volume not exceeding 40% vol.	l	60
	2208.90.40	00	2	-- Other samsu of an alcoholic strength by volume exceeding 40% vol.	l	60
	2208.90.50	00	1	-- Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol.	l	60
	2208.90.60	00	0	-- Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol.	l	60
	2208.90.70	00	6	-- Bitters and similar beverages of an alcoholic strength not exceeding 57% vol.	l	60
	2208.90.80	00	5	-- Bitters and similar beverages of an alcoholic strength exceeding 57% vol.	l	60
				-- Other:		
	2208.90.91	00	6	--- Of an alcoholic strength by volume not exceeding 1.14% vol.	l	60
	2208.90.99			--- Other:	l	60
		10	4	---- Brandies		
		90	0	---- Other		
<b>22.09</b> 2209.00	2209.00.00	00	4	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	l	15

## Chapter 23

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

#### Note.

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

#### Subheading Note.

1. For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>23.01</b>				<b>Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.</b>		
2301.10	2301.10.00	00	3	- Flours, meals and pellets, of meat or meat offal; greaves	kg	1.5
2301.20				- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:		
	2301.20.10	00	0	-- Of fish, with a protein content of less than 60% by weight	kg	1.5
	2301.20.20	00	6	-- Of fish, with a protein content of 60% or more by weight	kg	1.5
	2301.20.90	00	6	-- Other	kg	1.5
<b>23.02</b>				<b>Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.</b>		
2302.10	2302.10.00	00	4	- Of maize (corn)	kg	1.5
2302.30				- Of wheat:		
	2302.30.10	00	6	-- Bran and pollard	kg	1.5
	2302.30.90	00	5	-- Other	kg	1.5
2302.40				- Of other cereals:		
	2302.40.10	00	4	-- Of rice	kg	1.5
	2302.40.90	00	3	-- Other	kg	1.5
2302.50	2302.50.00	00	3	- Of leguminous plants	kg	1.5
<b>23.03</b>				<b>Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.</b>		
2303.10				- Residues of starch manufacture and similar residues:		
	2303.10.10	00	4	-- Of manioc (cassava) or sago	kg	1.5
	2303.10.90	00	3	-- Other	kg	1.5
2303.20	2303.20.00	00	3	- Beet-pulp, bagasse and other waste of sugar manufacture	kg	1.5
2303.30	2303.30.00	00	1	- Brewing or distilling dregs and waste	kg	1.5
<b>23.04</b> 2304.00				<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.</b>		
	2304.00.10	00	0	- Defatted soya-bean flour, fit for human consumption	kg	1.5
				- Soya-bean meal:		
	2304.00.21	00	1	-- Fit for human consumption	kg	1.5
	2304.00.29	00	3	-- Other	kg	1.5
	2304.00.90	00	6	- Other	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
23.05 2305.00	2305.00.00	00	2	<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.</b>	kg	1.5
23.06				<b>Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.</b>		
2306.10	2306.10.00	00	1	- Of cotton seeds	kg	1.5
2306.20	2306.20.00	00	6	- Of linseed	kg	1.5
2306.30	2306.30.00	00	4	- Of sunflower seeds	kg	1.5
				- Of rape or colza seeds:		
2306.41				-- Of low erucic acid rape or colza seeds:		
	2306.41.10	00	5	--- Of low erucic acid rape seeds	kg	1.5
	2306.41.20	00	4	--- Of low erucic acid colza seeds	kg	1.5
2306.49				-- Other:		
	2306.49.10	00	2	--- Of other rape seeds	kg	1.5
	2306.49.20	00	1	--- Of other colza seeds	kg	1.5
2306.50	2306.50.00	00	0	- Of coconut or copra	kg	1.5
2306.60				- Of palm nuts or kernels:		
	2306.60.10	00	4	-- Ground or in the form of pellets	kg	1.5
	2306.60.90	00	3	-- Other	kg	1.5
2306.90				- Other:		
	2306.90.10	00	5	-- Of maize (corn) germ	kg	1.5
	2306.90.90			-- Other:	kg	1.5
		10	0	--- Of sesamum seeds		
		20	3	--- Oil-extracted rice bran		
		90	3	--- Other		
23.07 2307.00	2307.00.00	00	4	<b>Wine lees; argol.</b>	kg	1.5
23.08 2308.00	2308.00.00	00	5	<b>Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.</b>	kg	1.5
23.09				<b>Preparations of a kind used in animal feeding.</b>		
2309.10				- Dog or cat food, put up for retail sale:		
	2309.10.10	00	3	-- Containing meat	kg	7.5
	2309.10.90	00	2	-- Other	kg	7.5
2309.90				- Other:		
				-- Complete feed:		
	2309.90.11	00	3	--- Of a kind suitable for poultry	kg	7.5
	2309.90.12	00	5	--- Of a kind suitable for swine	kg	7.5
	2309.90.13	00	0	--- Of a kind suitable for prawns	kg	7.5
	2309.90.14	00	2	--- Of a kind suitable for primates	kg	7.5

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
	2309.90.19	00	5	-- - Other	kg	7.5
	2309.90.20	00	0	-- Premixes, feed supplements or feed additives	kg	1.5
	2309.90.90	00	0	-- Other	kg	7.5

## Chapter 24

### **Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body**

#### **Notes.**

1. This Chapter does not cover medicinal cigarettes (Chapter 30).
2. Any products classifiable in heading 24.04 and any other heading of the Chapter are to be classified in heading 24.04.
3. For the purposes of heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

#### **Subheading Note.**

1. For the purposes of subheading 2403.11, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>24.01</b>				<b>Unmanufactured tobacco; tobacco refuse.</b>		
2401.10				- Tobacco, not stemmed/stripped:		
	2401.10.10			-- Virginia type, flue-cured:	kg	15
		10	0	--- For cigarette		
		90	3	--- Other		
	2401.10.20			-- Virginia type, other than flue-cured:	kg	15
		10	6	--- For cigarette		
		90	2	--- Other		
	2401.10.40	00	1	-- Burley type	kg	15
	2401.10.50	00	0	-- Other, flue-cured	kg	15
	2401.10.90			-- Other:	kg	15
		10	6	--- For cigarette		
		90	2	--- Other		
2401.20				- Tobacco, partly or wholly stemmed/stripped:		
	2401.20.10			-- Virginia type, flue-cured:	kg	15
		10	5	--- For cigarette		
		90	1	--- Other		
	2401.20.20			-- Virginia type, other than flue-cured:	kg	15
		10	4	--- For cigarette		
		90	0	--- Other		
	2401.20.30			-- Oriental type:	kg	15
		10	3	--- For cigarette		
		90	6	--- Other		
	2401.20.40			-- Burley type:	kg	15
		10	2	--- For cigarette		
		90	5	--- Other		
	2401.20.50			-- Other, flue-cured:	kg	15
		10	1	--- For cigarette		
		90	4	--- Other		
	2401.20.90			-- Other:	kg	15
		10	4	--- For cigarette		
		90	0	--- Other		
2401.30				- Tobacco refuse:		
	2401.30.10	00	0	-- Tobacco stems	kg	15
	2401.30.90	00	6	-- Other	kg	15
<b>24.02</b>				<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>		
2402.10	2402.10.00			- Cigars, cheroots and cigarillos, containing tobacco:	kg	30
		10	2	-- Cigars		
		20	5	-- Cheroots		
		30	1	-- Cigarillos		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2402.20				- Cigarettes containing tobacco:		
	2402.20.10	00	3	-- Beedies	kg	30
	2402.20.20	00	2	-- Clove cigarettes	kg	30
	2402.20.90	00	2	-- Other	kg	30
2402.90				- Other:		
	2402.90.10	00	3	-- Cigars, cheroots and cigarillos of tobacco substitutes	kg	30
	2402.90.20	00	2	-- Cigarettes of tobacco substitutes	kg	30
<b>24.03</b>				<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>		
				- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11				-- Water pipe tobacco specified in Subheading Note 1 to this Chapter:		
	2403.11.10	00	3	--- Packed for retail sale	kg	30
	2403.11.90	00	2	--- Other	kg	30
2403.19				-- Other:		
				--- Packed for retail sale:		
	2403.19.11	00	2	---- Ang Hoon	kg	30
	2403.19.19	00	4	---- Other	kg	30
	2403.19.20	00	6	--- Other manufactured tobacco for the manufacture of cigarettes	kg	30
				--- Other:		
	2403.19.91	00	1	---- Ang Hoon	kg	30
	2403.19.99	00	3	---- Other	kg	30
				- Other:		
2403.91				-- "Homogenised" or "reconstituted" tobacco:		
	2403.91.10	00	1	--- Packed for retail sale	kg	30
	2403.91.90	00	0	--- Other	kg	30
2403.99				-- Other:		
	2403.99.10	00	5	--- Tobacco extracts and essences	kg	30
	2403.99.30	00	3	--- Manufactured tobacco substitutes	kg	30
	2403.99.40	00	2	--- Snuff, whether or not dry	kg	30
	2403.99.50	00	1	--- Chewing and sucking tobacco	kg	30
	2403.99.90	00	4	--- Other	kg	30
<b>24.04</b>				<b>Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.</b>		
				- Products intended for inhalation without combustion:		
2404.11	2404.11.00	00	5	-- Containing tobacco or reconstituted tobacco	kg	30

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2404.12				-- Other, containing nicotine:		
	2404.12.10	00	1	--- E-cigarette liquid or gel	kg	30
	2404.12.90	00	0	--- Other	kg	30
2404.19				-- Other:		
	2404.19.10	00	1	--- Containing tobacco substitutes	kg	30
	2404.19.20	00	0	--- Containing nicotine substitutes	kg	30
				- Other:		
2404.91				-- For oral application:		
	2404.91.10	00	2	--- Nicotine chewing gum	kg	30
	2404.91.90	00	1	--- Other	kg	30
2404.92				-- For transdermal application:		
	2404.92.10	00	6	--- Nicotine patch	kg	30
	2404.92.90	00	5	--- Other	kg	30
2404.99	2404.99.00	00	0	-- Other	kg	30

**SECTION V  
MINERAL PRODUCTS**

**(No Provision for Section Notes)**

## Chapter 25

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

#### Notes.

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.  
  
The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
2. This Chapter does not cover:
  - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
  - (b) Earth colours containing 70 % or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading 28.21);
  - (c) Medicaments or other products of Chapter 30;
  - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
  - (e) Dolomite ramming mix (heading 38.16);
  - (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
  - (g) Precious or semi-precious stones (heading 71.02 or 71.03);
  - (h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
  - (ij) Billiard chinks (heading 95.04); or
  - (k) Writing or drawing chinks or tailors' chinks (heading 96.09).
3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.
4. Heading 25.30 applies, *inter alia*, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>25.01</b>				<b>Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.</b>		
2501.00	2501.00.10	00	1	- Table salt	kg	20
	2501.00.20	00	0	- Unprocessed rock salt	kg	20
	2501.00.50	00	4	- Sea water	kg	10
				- Other:		
	2501.00.91	00	2	-- With sodium chloride content more than 60% but less than 97%, calculated on a dry basis, fortified with iodine	kg	20
	2501.00.93	00	6	-- With sodium chloride content 97 % or more, calculated on a dry basis	kg	20
	2501.00.99	00	4	-- Other	kg	20
<b>25.02</b> 2502.00	2502.00.00	00	3	<b>Unroasted iron pyrites.</b>	kg	3
<b>25.03</b> 2503.00	2503.00.00	00	4	<b>Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.</b>	kg	zero
<b>25.04</b>				<b>Natural graphite.</b>		
2504.10	2504.10.00	00	3	- In powder or in flakes	kg	3
2504.90	2504.90.00	00	1	- Other	kg	3
<b>25.05</b>				<b>Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.</b>		
2505.10	2505.10.00	00	4	- Silica sands and quartz sands	kg	zero
2505.90	2505.90.00	00	2	- Other	kg	zero
<b>25.06</b>				<b>Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		
2506.10	2506.10.00	00	5	- Quartz	kg	3
2506.20	2506.20.00	00	3	- Quartzite	kg	3
<b>25.07</b> 2507.00	2507.00.00	00	1	<b>Kaolin and other kaolinic clays, whether or not calcined.</b>	kg	3
<b>25.08</b>				<b>Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.</b>		
2508.10	2508.10.00	00	0	- Bentonite	kg	3
2508.30	2508.30.00	00	3	- Fire-clay	kg	3
2508.40				- Other clays:		
	2508.40.10	00	0	-- Fuller's earth	kg	3
	2508.40.90	00	6	-- Other	kg	3
2508.50	2508.50.00	00	6	- Andalusite, kyanite and sillimanite	kg	3
2508.60	2508.60.00	00	4	- Mullite	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2508.70	2508.70.00	00	2	- Chamotte or dinas earths	kg	3
<b>25.09</b> 2509.00	2509.00.00	00	3	<b>Chalk.</b>	kg	3
<b>25.10</b>				<b>Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.</b>		
2510.10				- Unground:		
	2510.10.10	00	1	-- Apatite	kg	3
	2510.10.90	00	0	-- Other	kg	3
2510.20				- Ground:		
	2510.20.10	00	6	-- Apatite	kg	3
	2510.20.90	00	5	-- Other	kg	3
<b>25.11</b>				<b>Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.</b>		
2511.10	2511.10.00	00	3	- Natural barium sulphate (barytes)	kg	3
2511.20	2511.20.00	00	1	- Natural barium carbonate (witherite)	kg	3
<b>25.12</b> 2512.00	2512.00.00	00	6	<b>Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.</b>	kg	3
<b>25.13</b>				<b>Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.</b>		
2513.10	2513.10.00	00	5	- Pumice stone	kg	3
2513.20	2513.20.00	00	3	- Emery, natural corundum, natural garnet and other natural abrasives	kg	3
<b>25.14</b> 2514.00	2514.00.00	00	1	<b>Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>	kg	3
<b>25.15</b>				<b>Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		
				- Marble and travertine:		
2515.11	2515.11.00	00	4	-- Crude or roughly trimmed	kg	3
2515.12				-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	2515.12.10	00	0	--- Blocks	kg	3
	2515.12.20	00	6	--- Slabs	kg	3
2515.20	2515.20.00	00	5	- Ecaussine and other calcareous monumental or building stone; alabaster	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
25.16				<b>Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		
				- Granite:		
2516.11	2516.11.00	00	5	-- Crude or roughly trimmed	kg	3
2516.12				-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
	2516.12.10	00	1	--- Blocks	kg	3
	2516.12.20	00	0	--- Slabs	kg	3
2516.20				- Sandstone:		
	2516.20.10	00	5	-- Crude or roughly trimmed	kg	3
	2516.20.20	00	4	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	kg	3
2516.90	2516.90.00	00	6	- Other monumental or building stone	kg	3
25.17				<b>Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.</b>		
2517.10	2517.10.00	00	2	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	kg	zero
2517.20	2517.20.00	00	0	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	kg	zero
2517.30	2517.30.00	00	5	- Tarred macadam	kg	zero
				- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:		
2517.41	2517.41.00	00	0	-- Of marble	kg	zero
2517.49	2517.49.00	00	4	-- Other	kg	zero
25.18				<b>Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.</b>		
2518.10	2518.10.00	00	3	- Dolomite, not calcined or sintered	kg	3
2518.20	2518.20.00	00	1	- Calcined or sintered dolomite	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>25.19</b>				<b>Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.</b>		
2519.10	2519.10.00	00	4	- Natural magnesium carbonate (magnesite)	kg	3
2519.90				- Other:		
	2519.90.10	00	1	-- Fused magnesia; dead-burned (sintered) magnesia	kg	3
	2519.90.90	00	0	-- Other	kg	3
<b>25.20</b>				<b>Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.</b>		
2520.10	2520.10.00			- Gypsum; anhydrite:	kg	3
		10	1	-- Gypsum		
		20	4	-- Anhydrite		
2520.20				- Plasters:		
	2520.20.10	00	2	-- Of a kind suitable for use in dentistry	kg	3
	2520.20.90	00	1	-- Other	kg	3
<b>25.21</b> 2521.00	2521.00.00	00	1	<b>Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.</b>	kg	3
<b>25.22</b>				<b>Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.</b>		
2522.10	2522.10.00	00	0	- Quicklime	kg	3
2522.20	2522.20.00	00	5	- Slaked lime	kg	3
2522.30	2522.30.00	00	3	- Hydraulic lime	kg	3
<b>25.23</b>				<b>Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.</b>		
2523.10				- Cement clinkers:		
	2523.10.10	00	0	-- Of a kind used in the manufacture of white cement	kg	5
	2523.10.90	00	6	-- Other	kg	5
				- Portland cement:		
2523.21	2523.21.00	00	3	-- White cement, whether or not artificially coloured	kg	15
2523.29				-- Other:		
	2523.29.10	00	6	--- Coloured cement	kg	15
	2523.29.90	00	5	--- Other	kg	15
2523.30	2523.30.00	00	4	- Aluminous cement	kg	5
2523.90	2523.90.00	00	6	- Other hydraulic cements	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>25.24</b>				<b>Asbestos.</b>		
2524.10	2524.10.00	00	2	- Crocidolite	kg	5
2524.90	2524.90.00	00	0	- Other	kg	5
<b>25.25</b>				<b>Mica, including splittings; mica waste.</b>		
2525.10	2525.10.00	00	3	- Crude mica and mica rifted into sheets or splittings	kg	5
2525.20	2525.20.00	00	1	- Mica powder	kg	5
2525.30	2525.30.00	00	6	- Mica waste	kg	5
<b>25.26</b>				<b>Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.</b>		
2526.10	2526.10.00			- Not crushed, not powdered:	kg	3
		10	0	-- Soapstone		
		90	3	-- Other		
2526.20				- Crushed or powdered:		
	2526.20.10	00	1	-- Talc powder	kg	3
	2526.20.90			-- Other:	kg	3
		10	3	--- Soapstone		
		90	6	--- Other		
<b>25.28</b> 2528.00	2528.00.00	00	1	<b>Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H<sub>3</sub>BO<sub>3</sub> calculated on the dry weight.</b>	kg	3
<b>25.29</b>				<b>Feldspar; leucite; nepheline and nepheline syenite; fluorspar.</b>		
2529.10				- Feldspar:		
	2529.10.10	00	6	-- Potash feldspar; soda feldspar	kg	3
	2529.10.90	00	5	-- Other	kg	3
				- Fluorspar:		
2529.21	2529.21.00	00	2	-- Containing by weight 97% or less of calcium fluoride	kg	3
2529.22	2529.22.00	00	6	-- Containing by weight more than 97% of calcium fluoride	kg	3
2529.30	2529.30.00	00	3	- Leucite; nepheline and nepheline syenite	kg	3
<b>25.30</b>				<b>Mineral substances not elsewhere specified or included.</b>		
2530.10	2530.10.00	00	1	- Vermiculite, perlite and chlorites, unexpanded	kg	3
2530.20				- Kieserite, epsomite (natural magnesium sulphates):		
	2530.20.10	00	5	-- Kieserite	kg	3
	2530.20.20	00	4	-- Epsomite (natural magnesium sulphates)	kg	3
2530.90				- Other:		
	2530.90.10	00	5	-- Micronized zircon sand (zirconium silicate) of a kind used as an opacifier	kg	3
	2530.90.90	00	4	-- Other	kg	3

**Chapter 26**  
**Ores, slag and ash**

**Notes.**

1. This Chapter does not cover:
  - (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
  - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
  - (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
  - (d) Basic slag of Chapter 31;
  - (e) Slag wool, rock wool or similar mineral wools (heading 68.06);
  - (f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12 or 85.49); or
  - (g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of headings 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading 26.20 applies only to:
  - (a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and
  - (b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

**Subheading Notes.**

1. For the purposes of subheading 2620.21, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>26.01</b>				<b>Iron ores and concentrates, including roasted iron pyrites.</b>		
				- Iron ores and concentrates, other than roasted iron pyrites:		
2601.11				-- Non-agglomerated:		
	2601.11.10	00	5	--- Haematite and concentrates	kg	3
	2601.11.90	00	4	--- Other	kg	3
2601.12				-- Agglomerated:		
	2601.12.10	00	2	--- Haematite and concentrates	kg	3
	2601.12.90	00	1	--- Other	kg	3
2601.20	2601.20.00	00	0	- Roasted iron pyrites	kg	3
<b>26.02</b> 2602.00	2602.00.00	00	5	<b>Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.</b>	kg	3
<b>26.03</b> 2603.00	2603.00.00	00	6	<b>Copper ores and concentrates.</b>	kg	3
<b>26.04</b> 2604.00	2604.00.00	00	0	<b>Nickel ores and concentrates.</b>	kg	3
<b>26.05</b> 2605.00	2605.00.00	00	1	<b>Cobalt ores and concentrates.</b>	kg	3
<b>26.06</b> 2606.00	2606.00.00	00	2	<b>Aluminium ores and concentrates.</b>	kg	3
<b>26.07</b> 2607.00	2607.00.00	00	3	<b>Lead ores and concentrates.</b>	kg	3
<b>26.08</b> 2608.00	2608.00.00	00	4	<b>Zinc ores and concentrates.</b>	kg	3
<b>26.09</b> 2609.00	2609.00.00	00	5	<b>Tin ores and concentrates.</b>	kg	3
<b>26.10</b> 2610.00	2610.00.00	00	6	<b>Chromium ores and concentrates.</b>	kg	3
<b>26.11</b> 2611.00	2611.00.00	00	0	<b>Tungsten ores and concentrates.</b>	kg	3
<b>26.12</b>				<b>Uranium or thorium ores and concentrates.</b>		
2612.10	2612.10.00	00	6	- Uranium ores and concentrates	kg	3
2612.20	2612.20.00	00	4	- Thorium ores and concentrates	kg	3
<b>26.13</b>				<b>Molybdenum ores and concentrates.</b>		
2613.10	2613.10.00	00	0	- Roasted	kg	3
2613.90	2613.90.00	00	5	- Other	kg	3
<b>26.14</b> 2614.00				<b>Titanium ores and concentrates.</b>		
	2614.00.10	00	2	- Ilmenite ores and concentrates	kg	3
	2614.00.90	00	1	- Other	kg	3
<b>26.15</b>				<b>Niobium, tantalum, vanadium or zirconium ores and concentrates.</b>		
2615.10	2615.10.00	00	2	- Zirconium ores and concentrates	kg	3
2615.90	2615.90.00	00	0	- Other	kg	3
<b>26.16</b>				<b>Precious metal ores and concentrates.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2616.10	2616.10.00	00	3	- Silver ores and concentrates	kg	3
2616.90	2616.90.00			- Other:	kg	3
		10	4	-- Platinum-bearing sands		
		90	0	-- Other		
<b>26.17</b>				<b>Other ores and concentrates.</b>		
2617.10	2617.10.00	00	4	- Antimony ores and concentrates	kg	3
2617.90	2617.90.00	00	2	- Other	kg	3
<b>26.18</b> 2618.00	2618.00.00	00	0	<b>Granulated slag (slag sand) from the manufacture of iron or steel.</b>	kg	3
<b>26.19</b> 2619.00	2619.00.00	00	1	<b>Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.</b>	kg	3
<b>26.20</b>				<b>Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.</b>		
				- Containing mainly zinc:		
2620.11	2620.11.00	00	4	-- Hard zinc spelter	kg	zero
2620.19	2620.19.00	00	1	-- Other	kg	zero
				- Containing mainly lead:		
2620.21	2620.21.00	00	2	-- Leaded gasoline sludges and leaded anti-knock compound sludges	kg	3
2620.29	2620.29.00	00	6	-- Other	kg	3
2620.30	2620.30.00	00	3	- Containing mainly copper	kg	3
2620.40	2620.40.00	00	1	- Containing mainly aluminium	kg	3
2620.60	2620.60.00	00	4	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	kg	3
				- Other:		
2620.91	2620.91.00	00	2	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	kg	3
2620.99				-- Other:		
	2620.99.10	00	5	--- Slag and hardhead of tin	kg	3
	2620.99.90	00	4	--- Other	kg	3
<b>26.21</b>				<b>Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.</b>		
2621.10	2621.10.00	00	1	- Ash and residues from the incineration of municipal waste	kg	3
2621.90				- Other:		
	2621.90.10	00	5	-- Crude potassium salts obtained in the sugar industry from residues of beet molasses	kg	3
	2621.90.90	00	4	-- Other	kg	3

## Chapter 27

### Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

#### Notes.

1. This Chapter does not cover:
  - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;
  - (b) Medicaments of heading 30.03 or 30.04; or
  - (c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.
2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300° C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).
3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:
  - (a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);
  - (b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and
  - (c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

#### Subheading Notes.

1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.
4. For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210°C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>27.01</b>				<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal.</b>		
				- Coal, whether or not pulverised, but not agglomerated:		
2701.11	2701.11.00	00	1	-- Anthracite	kg	zero
2701.12				-- Bituminous coal:		
	2701.12.10	00	4	--- Coking coal	kg	zero
	2701.12.90	00	3	--- Other	kg	zero
2701.19	2701.19.00	00	5	-- Other coal	kg	zero
2701.20	2701.20.00	00	2	- Briquettes, ovoids and similar solid fuels manufactured from coal	kg	zero
<b>27.02</b>				<b>Lignite, whether or not agglomerated, excluding jet.</b>		
2702.10	2702.10.00	00	5	- Lignite, whether or not pulverised, but not agglomerated	kg	zero
2702.20	2702.20.00	00	3	- Agglomerated lignite	kg	zero
<b>27.03</b> 2703.00				<b>Peat (including peat litter), whether or not agglomerated.</b>		
	2703.00.10	00	0	- Peat, whether or not compressed into bales, but not agglomerated	kg	zero
	2703.00.20	00	6	- Agglomerated peat	kg	zero
<b>27.04</b> 2704.00				<b>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.</b>		
	2704.00.10	00	1	- Coke and semi-coke of coal	kg	zero
	2704.00.20	00	0	- Coke and semi-coke of lignite or of peat	kg	zero
	2704.00.30	00	6	- Retort carbon	kg	zero
<b>27.05</b> 2705.00	2705.00.00	00	3	<b>Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.</b>	kg	3
<b>27.06</b> 2706.00	2706.00.00	00	4	<b>Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.</b>	kg	3
<b>27.07</b>				<b>Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.</b>		
2707.10	2707.10.00	00	3	- Benzol (benzene)	kg	3
2707.20	2707.20.00	00	1	- Toluol (toluene)	kg	3
2707.30	2707.30.00	00	6	- Xylol (xylenes)	kg	3
2707.40	2707.40.00	00	4	- Naphthalene	kg	3
2707.50	2707.50.00	00	2	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	kg	3
				- Other:		
2707.91	2707.91.00	00	5	-- Creosote oils	kg	3
2707.99				-- Other:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	2707.99.10	00	1	--- Carbon black feedstock	kg	3
	2707.99.90	00	0	--- Other	kg	3
<b>27.08</b>				<b>Pitch and pitch coke, obtained from coal tar or from other mineral tars.</b>		
2708.10	2708.10.00	00	4	- Pitch	kg	3
2708.20	2708.20.00	00	2	- Pitch coke	kg	zero
<b>27.09</b> 2709.00				<b>Petroleum oils and oils obtained from bituminous minerals, crude.</b>		
	2709.00.10	00	6	- Crude petroleum oils	BBL	zero
	2709.00.20	00	5	- Condensates	BBL	zero
	2709.00.90	00	5	- Other	BBL	zero
<b>27.10</b>				<b>Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.</b>		
				- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:		
2710.12				-- Light oils and preparations:		
				--- Motor spirit, leaded:		
	2710.12.11	00	1	---- Of RON 97 and above	BBL	1.5
	2710.12.12	00	3	---- Of RON 90 and above but below RON 97	BBL	1.5
	2710.12.13	00	5	---- Of other RON	BBL	1.5
				--- Motor spirit, unleaded:		
				---- Of RON 97 and above:		
	2710.12.21	00	0	----- Unblended	BBL	1.5
	2710.12.22	00	2	----- Blended with ethanol	BBL	1.5
	2710.12.23	00	4	----- Other	BBL	1.5
				---- Of RON 90 and above but below RON 97:		
	2710.12.24	00	6	----- Unblended	BBL	1.5
	2710.12.25	00	1	----- Blended with ethanol	BBL	1.5
	2710.12.26	00	3	----- Other	BBL	1.5
				---- Of other RON:		
	2710.12.27	00	5	----- Unblended	BBL	1.5
	2710.12.28	00	0	----- Blended with ethanol	BBL	1.5
	2710.12.29	00	2	----- Other	BBL	1.5
				--- Aviation spirit, of a kind used in aviation piston-engines:		
	2710.12.31	00	6	---- 100 octane and above	BBL	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	2710.12.39	00	1	---- Other	BBL	1.5
	2710.12.40	00	3	--- Tetrapropylene	BBL	1.5
	2710.12.50	00	2	--- White spirit	BBL	1.5
	2710.12.60	00	1	--- Low aromatic solvents containing by weight less than 1% aromatic content	BBL	1.5
	2710.12.70	00	0	--- Other solvent spirits	BBL	1.5
	2710.12.80	00	6	--- Naphtha, reformates and other preparations of a kind used for blending into motor spirits	BBL	1.5
				--- Other:		
	2710.12.91	00	0	---- Alpha olefins	BBL	1.5
	2710.12.92	00	2	---- Other, petroleum spirit, having a flash point of less than 23 °C	BBL	1.5
	2710.12.99			---- Other:	BBL	1.5
		10	5	----- PETROL (gasoline)		
		90	1	----- Other		
2710.19				-- Other:		
	2710.19.20	00	5	--- Topped crudes	BBL	1.5
	2710.19.30	00	4	--- Carbon black feedstock	BBL	1.5
				--- Lubricating oils and greases:		
	2710.19.41	00	5	---- Lubricating oil feedstock	kg	1.5
	2710.19.42	00	0	---- Lubricating oils for aircraft engines	kg	1.5
	2710.19.44	00	4	---- Lubricating greases	kg	1.5
	2710.19.45	00	6	---- Lubricating oils for textile	kg	1.5
	2710.19.46	00	1	---- Other lubricating oils	kg	1.5
	2710.19.50	00	2	--- Hydraulic brake fluid	kg	1.5
	2710.19.60	00	1	--- Transformer and circuit breakers oils	kg	1.5
				--- Diesel fuel; fuel oils:		
	2710.19.71	00	2	---- Automotive diesel fuel	BBL	1.5
	2710.19.72	00	4	---- Other diesel fuels	BBL	1.5
	2710.19.79	00	4	---- Fuel oils	BBL	1.5
	2710.19.81			--- Aviation turbine fuel (jet fuel) having a flash point of 23° C or more:	BBL	1.5
		10	4	---- Kerosene type		
		20	0	---- Nephtha type		
	2710.19.82			--- Aviation turbine fuel (jet fuel) having a flash point of less than 23° C:	BBL	1.5
		10	6	---- Kerosene type		
		20	2	---- Nephtha type		
	2710.19.83	00	5	--- Other kerosene	BBL	1.5
	2710.19.89	00	3	--- Other medium oils and preparations	BBL	1.5
	2710.19.90	00	5	--- Other	BBL	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2710.20	2710.20.00	00	4	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg	1.5
				- Waste oils:		
2710.91	2710.91.00	00	1	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	1.5
2710.99	2710.99.00	00	5	-- Other	kg	1.5
<b>27.11</b>				<b>Petroleum gases and other gaseous hydrocarbons.</b>		
				- Liquefied:		
2711.11	2711.11.00	00	4	-- Natural gas	kg	3
2711.12	2711.12.00	00	1	-- Propane	kg	3
2711.13	2711.13.00	00	5	-- Butanes	kg	3
2711.14				-- Ethylene, propylene, butylene and butadiene:		
	2711.14.10	00	1	--- Ethylene	kg	3
	2711.14.90	00	0	--- Other	kg	3
2711.19	2711.19.00	00	1	-- Other	kg	3
				- In gaseous state:		
2711.21				-- Natural gas:		
	2711.21.10	00	1	--- Of a kind used as a motor fuel	MBTU	3
	2711.21.90	00	0	--- Other	MBTU	3
2711.29	2711.29.00	00	6	-- Other	kg	3
<b>27.12</b>				<b>Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.</b>		
2712.10	2712.10.00			- Petroleum jelly:	kg	1.5
		10	4	-- In retail packing		
		90	0	-- Other		
2712.20	2712.20.00	00	6	- Paraffin wax containing by weight less than 0.75% of oil	kg	1.5
2712.90				- Other:		
	2712.90.10	00	5	-- Paraffin wax	kg	1.5
	2712.90.90	00	4	-- Other	kg	1.5
<b>27.13</b>				<b>Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.</b>		
				- Petroleum coke:		
2713.11	2713.11.00	00	6	-- Not calcined	kg	zero
2713.12	2713.12.00	00	3	-- Calcined	kg	zero
2713.20	2713.20.00	00	0	- Petroleum bitumen	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2713.90	2713.90.00	00	0	- Other residues of petroleum oils or of oils obtained from bituminous minerals	kg	3
<b>27.14</b>				<b>Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.</b>		
2714.10	2714.10.00	00	3	- Bituminous or oil shale and tar sands	kg	3
2714.90	2714.90.00	00	1	- Other	kg	3
<b>27.15</b> 2715.00				<b>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).</b>		
	2715.00.10	00	5	- Polyurethane tar coatings	kg	3
	2715.00.90	00	4	- Other	kg	3
<b>27.16</b> 2716.00	2716.00.00	00	0	<b>Electrical energy.</b>	1000 kWh	zero

**SECTION VI**  
**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES**

**Notes.**

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.  
  
(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to heading 38.27, then it is classifiable in a heading that references the product by name or function and not under heading 38.27.

## Chapter 28

### Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

#### Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
  - (b) The products mentioned in (a) above dissolved in water;
  - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (d) The products mentioned in (a), (b) or (c) above with an added stabilizer (including an anti-caking agent) necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added antidusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
  - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
  - (b) Halide oxides of carbon (heading 28.12);
  - (c) Carbon disulphide (heading 28.13);
  - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
  - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
  - (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
  - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
  - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
  - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
  - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24;

cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
  - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
  - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
  - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
  - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
  - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002  $\mu\text{Ci/g}$ );
  - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
  - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

#### **Subheading Note.**

1. For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

**SUB-CHAPTER I  
CHEMICAL ELEMENTS**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>28.01</b>				<b>Fluorine, chlorine, bromine and iodine.</b>		
2801.10	2801.10.00	00	6	- Chlorine	kg	1.5
2801.20	2801.20.00	00	4	- Iodine	kg	1.5
2801.30	2801.30.00			- Fluorine; bromine:	kg	1.5
		10	5	-- Fluorine		
		20	1	-- Bromine		
<b>28.02</b> 2802.00	2802.00.00	00	2	<b>Sulphur, sublimed or precipitated; colloidal sulphur.</b>	kg	zero
<b>28.03</b> 2803.00				<b>Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).</b>		
	2803.00.20	00	1	- Acetylene black	kg	1.5
				- Other carbon blacks:		
	2803.00.41	00	1	-- Of a kind used for rubber processing	kg	1.5
	2803.00.49	00	3	-- Other	kg	1.5
	2803.00.90	00	1	- Other	kg	1.5
<b>28.04</b>				<b>Hydrogen, rare gases and other non-metals.</b>		
2804.10	2804.10.00	00	2	- Hydrogen	m <sup>3</sup>	1.5
				- Rare gases:		
2804.21	2804.21.00	00	4	-- Argon	m <sup>3</sup>	1.5
2804.29	2804.29.00	00	1	-- Other	m <sup>3</sup>	1.5
2804.30	2804.30.00	00	5	- Nitrogen	m <sup>3</sup>	1.5
2804.40	2804.40.00	00	3	- Oxygen	m <sup>3</sup>	1.5
2804.50	2804.50.00	00	1	- Boron; tellurium	kg	1.5
				- Silicon:		
2804.61	2804.61.00	00	3	-- Containing by weight not less than 99.99% of silicon	kg	1.5
2804.69	2804.69.00	00	0	-- Other	kg	1.5
2804.70	2804.70.00	00	4	- Phosphorus	kg	1.5
2804.80	2804.80.00	00	2	- Arsenic	kg	1.5
2804.90	2804.90.00	00	0	- Selenium	kg	1.5
<b>28.05</b>				<b>Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.</b>		
				- Alkali or alkaline-earth metals:		
2805.11	2805.11.00	00	0	-- Sodium	kg	1.5
2805.12	2805.12.00	00	4	-- Calcium	kg	1.5
2805.19	2805.19.00	00	4	-- Other	kg	1.5
2805.30	2805.30.00	00	6	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	kg	1.5
2805.40	2805.40.00	00	4	- Mercury	kg	1.5

**SUB-CHAPTER II**  
**INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>28.06</b>				<b>Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.</b>		
2806.10	2806.10.00	00	4	- Hydrogen chloride (hydrochloric acid)	kg	1.5
2806.20	2806.20.00	00	2	- Chlorosulphuric acid	kg	1.5
<b>28.07</b> 2807.00				<b>Sulphuric acid; oleum.</b>		
	2807.00.10	00	6	- Sulphuric acid containing by weight more than 80% of H <sub>2</sub> SO <sub>4</sub>	kg	1.5
	2807.00.90			- Other:	kg	1.5
		10	1	-- Oleum		
		90	4	-- Other		
<b>28.08</b> 2808.00	2808.00.00			<b>Nitric acid; sulphonitric acids.</b>	kg	1.5
		10	4	- Nitric Acid		
		20	0	- Sulphonitric Acids		
<b>28.09</b>				<b>Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.</b>		
2809.10	2809.10.00	00	0	- Diphosphorus pentaoxide	kg	1.5
2809.20				- Phosphoric acid and polyphosphoric acids:		
				-- Food grade:		
	2809.20.31	00	4	--- Hypophosphoric acid	kg	1.5
	2809.20.32	00	6	--- Phosphoric acid	kg	1.5
	2809.20.39	00	6	--- Other	kg	1.5
				-- Other:		
	2809.20.91	00	5	--- Hypophosphoric acid	kg	1.5
	2809.20.92	00	0	--- Phosphoric acid	kg	1.5
	2809.20.99	00	0	--- Other	kg	1.5
<b>28.10</b> 2810.00				<b>Oxides of boron; boric acids.</b>		
	2810.00.10	00	2	- Oxides of boron	kg	1.5
	2810.00.20	00	1	- Boric acids	kg	1.5
<b>28.11</b>				<b>Other inorganic acids and other inorganic oxygen compounds of non-metals.</b>		
				- Other inorganic acids:		
2811.11	2811.11.00	00	6	-- Hydrogen fluoride (hydrofluoric acid)	kg	1.5
2811.12	2811.12.00	00	3	-- Hydrogen cyanide (hydrocyanic acid)	kg	1.5
2811.19				-- Other:		
	2811.19.10	00	2	--- Arsenic acid	kg	1.5
	2811.19.20	00	1	--- Aminosulphonic acid (sulphamic acid)	kg	1.5
	2811.19.90	00	1	--- Other	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Other inorganic oxygen compounds of non- metals:		
2811.21	2811.21.00	00	4	-- Carbon dioxide	kg	1.5
2811.22				-- Silicon dioxide:		
	2811.22.10	00	0	--- In powder form	kg	1.5
	2811.22.90	00	6	--- Other	kg	1.5
2811.29				-- Other:		
	2811.29.10	00	0	--- Diarsenic pentaoxide	kg	1.5
	2811.29.20	00	6	--- Sulphur dioxide	kg	1.5
	2811.29.90	00	6	--- Other	kg	1.5

**SUB-CHAPTER III**  
**HALOGEN AND SULPHUR COMPOUNDS OF NON-METALS**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>28.12</b>				<b>Halides and halide oxides of non-metals.</b>		
				- Chlorides and chloride oxides:		
2812.11	2812.11.00	00	0	-- Carbonyl dichloride (phosgene)	kg	1.5
2812.12	2812.12.00	00	4	-- Phosphorus oxychloride	kg	1.5
2812.13	2812.13.00	00	1	-- Phosphorus trichloride	kg	1.5
2812.14	2812.14.00	00	5	-- Phosphorus pentachloride	kg	1.5
2812.15	2812.15.00	00	2	-- Sulphur monochloride	kg	1.5
2812.16	2812.16.00	00	6	-- Sulphur dichloride	kg	1.5
2812.17	2812.17.00	00	3	-- Thionyl chloride	kg	1.5
2812.19	2812.19.00	00	4	-- Other	kg	1.5
2812.90	2812.90.00	00	1	- Other	kg	1.5
<b>28.13</b>				<b>Sulphides of non-metals; commercial phosphorus trisulphide.</b>		
2813.10	2813.10.00	00	4	- Carbon disulphide	kg	1.5
2813.90	2813.90.00	00	2	- Other	kg	1.5

**SUB-CHAPTER IV**  
**INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>28.14</b>				<b>Ammonia, anhydrous or in aqueous solution.</b>		
2814.10	2814.10.00	00	5	- Anhydrous ammonia	kg	1.5
2814.20	2814.20.00	00	3	- Ammonia in aqueous solution	kg	1.5
<b>28.15</b>				<b>Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.</b>		
				- Sodium hydroxide (caustic soda):		
2815.11	2815.11.00	00	3	-- Solid	kg	1.5
2815.12	2815.12.00	00	0	-- In aqueous solution (soda lye or liquid soda)	kg	1.5
2815.20	2815.20.00	00	4	- Potassium hydroxide (caustic potash)	kg	1.5
2815.30	2815.30.00	00	2	- Peroxides of sodium or potassium	kg	1.5
<b>28.16</b>				<b>Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.</b>		
2816.10	2816.10.00	00	0	- Hydroxide and peroxide of magnesium	kg	1.5
2816.40	2816.40.00	00	1	- Oxides, hydroxides and peroxides, of strontium or barium	kg	1.5
<b>28.17</b>				<b>Zinc oxide; zinc peroxide.</b>		
2817.00						
	2817.00.10	00	2	- Zinc oxide	kg	1.5
	2817.00.20	00	1	- Zinc peroxide	kg	1.5
<b>28.18</b>				<b>Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.</b>		
2818.10	2818.10.00	00	2	- Artificial corundum, whether or not chemically defined	kg	1.5
2818.20	2818.20.00	00	0	- Aluminium oxide, other than artificial corundum	kg	1.5
2818.30	2818.30.00	00	5	- Aluminium hydroxide	kg	1.5
<b>28.19</b>				<b>Chromium oxides and hydroxides.</b>		
2819.10	2819.10.00	00	3	- Chromium trioxide	kg	1.5
2819.90	2819.90.00	00	1	- Other	kg	1.5
<b>28.20</b>				<b>Manganese oxides.</b>		
2820.10	2820.10.00	00	4	- Manganese dioxide	kg	1.5
2820.90	2820.90.00	00	2	- Other	kg	1.5
<b>28.21</b>				<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>.</b>		
2821.10	2821.10.00	00	5	- Iron oxides and hydroxides	kg	1.5
2821.20	2821.20.00	00	3	- Earth colours	kg	1.5
<b>28.22</b>				<b>Cobalt oxides and hydroxides; commercial cobalt oxides.</b>		
2822.00	2822.00.00	00	1		kg	1.5
<b>28.23</b>				<b>Titanium oxides.</b>		
2823.00	2823.00.00	00	2		kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>28.24</b>				<b>Lead oxides; red lead and orange lead.</b>		
2824.10	2824.10.00	00	1	- Lead monoxide (litharge, massicot)	kg	1.5
2824.90	2824.90.00	00	6	- Other	kg	1.5
<b>28.25</b>				<b>Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.</b>		
2825.10	2825.10.00	00	2	- Hydrazine and hydroxylamine and their inorganic salts	kg	1.5
2825.20	2825.20.00	00	0	- Lithium oxide and hydroxide	kg	1.5
2825.30	2825.30.00	00	5	- Vanadium oxides and hydroxides	kg	1.5
2825.40	2825.40.00	00	3	- Nickel oxides and hydroxides	kg	1.5
2825.50	2825.50.00	00	1	- Copper oxides and hydroxides	kg	1.5
2825.60	2825.60.00	00	6	- Germanium oxides and zirconium dioxide	kg	1.5
2825.70	2825.70.00	00	4	- Molybdenum oxides and hydroxides	kg	1.5
2825.80	2825.80.00	00	2	- Antimony oxides	kg	1.5
2825.90	2825.90.00	00	0	- Other	kg	1.5

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

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>28.26</b>				<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>		
				- Fluorides:		
2826.12	2826.12.00	00	4	-- Of aluminium	kg	1.5
2826.19	2826.19.00			-- Other:	kg	1.5
		10	0	--- Of ammonium		
		20	3	--- Of sodium		
		90	3	--- Other		
2826.30	2826.30.00	00	6	- Sodium hexafluoroaluminate (synthetic cryolite)	kg	1.5
2826.90	2826.90.00	00	1	- Other	kg	1.5
<b>28.27</b>				<b>Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.</b>		
2827.10	2827.10.00	00	4	- Ammonium chloride	kg	1.5
2827.20				- Calcium chloride:		
	2827.20.10	00	1	-- Containing 73% - 80% by weight	kg	1.5
	2827.20.90	00	0	-- Other	kg	1.5
				- Other chlorides:		
2827.31	2827.31.00	00	4	-- Of magnesium	kg	1.5
2827.32	2827.32.00	00	1	-- Of aluminium	kg	1.5
2827.35	2827.35.00	00	6	-- Of nickel	kg	1.5
2827.39				-- Other:		
	2827.39.10	00	0	--- Of barium or of cobalt	kg	1.5
	2827.39.20	00	6	--- Of iron	kg	1.5
	2827.39.30	00	5	--- Of zinc	kg	1.5
	2827.39.90	00	6	--- Other	kg	1.5
				- Chloride oxides and chloride hydroxides:		
2827.41	2827.41.00	00	2	-- Of copper	kg	1.5
2827.49	2827.49.00	00	6	-- Other	kg	1.5
				- Bromides and bromide oxides:		
2827.51	2827.51.00	00	0	-- Bromides of sodium or of potassium	kg	1.5
2827.59	2827.59.00	00	4	-- Other	kg	1.5
2827.60	2827.60.00	00	1	- Iodides and iodide oxides	kg	1.5
<b>28.28</b>				<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>		
2828.10	2828.10.00	00	5	- Commercial calcium hypochlorite and other calcium hypochlorites	kg	1.5
2828.90				- Other:		
	2828.90.10	00	2	-- Sodium hypochlorite	kg	1.5
	2828.90.90	00	1	-- Other	kg	1.5
<b>28.29</b>				<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>		
				- Chlorates:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2829.11	2829.11.00	00	3	-- Of sodium	kg	1.5
2829.19	2829.19.00	00	0	-- Other	kg	1.5
2829.90				- Other:		
	2829.90.10	00	3	-- Sodium perchlorate	kg	1.5
	2829.90.90	00	2	-- Other	kg	1.5
<b>28.30</b>				<b>Sulphides; polysulphides, whether or not chemically defined.</b>		
2830.10	2830.10.00	00	0	- Sodium sulphides	kg	1.5
2830.90				- Other:		
	2830.90.10	00	4	-- Cadmium sulphide or zinc sulphide	kg	1.5
	2830.90.90	00	3	-- Other	kg	1.5
<b>28.31</b>				<b>Dithionites and sulfoxylates.</b>		
2831.10	2831.10.00	00	1	- Of sodium	kg	1.5
2831.90	2831.90.00	00	6	- Other	kg	1.5
<b>28.32</b>				<b>Sulphites; thiosulphates.</b>		
2832.10	2832.10.00	00	2	- Sodium sulphites	kg	1.5
2832.20	2832.20.00	00	0	- Other sulphites	kg	1.5
2832.30	2832.30.00	00	5	- Thiosulphates	kg	1.5
<b>28.33</b>				<b>Sulphates; alums; peroxosulphates (persulphates).</b>		
				- Sodium sulphates:		
2833.11	2833.11.00	00	0	-- Disodium sulphate	kg	1.5
2833.19	2833.19.00	00	4	-- Other	kg	1.5
				- Other sulphates:		
2833.21	2833.21.00	00	5	-- Of magnesium	kg	1.5
2833.22				-- Of aluminium:		
	2833.22.10	00	1	--- Commercial grade	kg	1.5
	2833.22.90	00	0	--- Other	kg	1.5
2833.24	2833.24.00	00	3	-- Of nickel	kg	1.5
2833.25	2833.25.00	00	0	-- Of copper	kg	1.5
2833.27	2833.27.00	00	1	-- Of barium	kg	1.5
2833.29				-- Other:		
	2833.29.20	00	0	--- Tribasic lead sulphate	kg	1.5
	2833.29.30	00	6	--- Of chromium	kg	1.5
	2833.29.40	00	5	--- Of zinc	kg	1.5
	2833.29.90	00	0	--- Other	kg	1.5
2833.30	2833.30.00	00	6	- Alums	kg	1.5
2833.40	2833.40.00	00	4	- Peroxosulphates (persulphates)	kg	1.5
<b>28.34</b>				<b>Nitrites; nitrates.</b>		
2834.10	2834.10.00			- Nitrites:	kg	1.5
		10	0	-- Of potassium		
		90	3	-- Other		
				- Nitrates:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2834.21	2834.21.00	00	6	-- Of potassium	kg	1.5
2834.29				-- Other:		
	2834.29.10	00	2	--- Of bismuth	kg	1.5
	2834.29.90	00	1	--- Other	kg	1.5
<b>28.35</b>				<b>Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.</b>		
2835.10	2835.10.00	00	5	- Phosphinates (hypophosphites) and phosphonates (phosphites) - Phosphates:	kg	1.5
2835.22	2835.22.00	00	4	-- Of mono- or disodium	kg	1.5
2835.24	2835.24.00	00	5	-- Of potassium	kg	1.5
2835.25				-- Calcium hydrogenorthophosphate ("dicalcium phosphate"):		
	2835.25.10	00	1	--- Feed grade	kg	1.5
	2835.25.90	00	0	--- Other	kg	1.5
2835.26	2835.26.00	00	6	-- Other phosphates of calcium	kg	1.5
2835.29				-- Other:		
	2835.29.10	00	3	--- Of trisodium	kg	1.5
	2835.29.90	00	2	--- Other	kg	1.5
				- Polyphosphates:		
2835.31				-- Sodium triphosphate (sodium tripolyphosphate):		
	2835.31.10	00	4	--- Food grade	kg	1.5
	2835.31.90	00	3	--- Other	kg	1.5
2835.39				-- Other:		
	2835.39.10	00	1	--- Tetrasodium pyrophosphate	kg	1.5
	2835.39.90	00	0	--- Other	kg	1.5
<b>28.36</b>				<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>		
2836.20	2836.20.00	00	4	- Disodium carbonate	kg	1.5
2836.30	2836.30.00	00	2	- Sodium hydrogencarbonate (sodium bicarbonate)	kg	1.5
2836.40	2836.40.00	00	0	- Potassium carbonates	kg	1.5
2836.50				- Calcium carbonate:		
	2836.50.10	00	4	-- Food or pharmaceutical grade	kg	zero
	2836.50.90	00	3	-- Other	kg	1.5
2836.60	2836.60.00	00	3	- Barium carbonate	kg	1.5
				- Other:		
2836.91	2836.91.00	00	1	-- Lithium carbonates	kg	1.5
2836.92	2836.92.00	00	5	-- Strontium carbonate	kg	1.5
2836.99				-- Other:		
	2836.99.10	00	4	--- Commercial ammonium carbonate	kg	1.5
	2836.99.20	00	3	--- Lead carbonates	kg	1.5
	2836.99.90	00	3	--- Other	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>28.37</b>				<b>Cyanides, cyanide oxides and complex cyanides.</b>		
				- Cyanides and cyanide oxides:		
2837.11	2837.11.00	00	4	-- Of sodium	kg	1.5
2837.19	2837.19.00	00	1	-- Other	kg	1.5
2837.20	2837.20.00	00	5	- Complex cyanides	kg	1.5
<b>28.39</b>				<b>Silicates; commercial alkali metal silicates.</b>		
				- Of sodium:		
2839.11	2839.11.00	00	6	-- Sodium metasilicates	kg	1.5
2839.19				-- Other:		
	2839.19.20	00	1	--- Sodium orthosilicate; sodium pyrosilicate	kg	1.5
	2839.19.90	00	1	--- Other	kg	1.5
2839.90	2839.90.00	00	0	- Other	kg	1.5
<b>28.40</b>				<b>Borates; peroxoborates (perborates).</b>		
				- Disodium tetraborate (refined borax):		
2840.11	2840.11.00	00	0	-- Anhydrous	kg	1.5
2840.19	2840.19.00	00	4	-- Other	kg	1.5
2840.20	2840.20.00	00	1	- Other borates	kg	1.5
2840.30	2840.30.00			- Peroxoborates (perborates):	kg	1.5
		10	2	-- Sodium peroxoborates		
		90	5	-- Other		
<b>28.41</b>				<b>Salts of oxometallic or peroxometallic acids.</b>		
2841.30	2841.30.00	00	0	- Sodium dichromate	kg	1.5
2841.50	2841.50.00	00	3	- Other chromates and dichromates; peroxochromates	kg	1.5
				- Manganites, manganates and permanganates:		
2841.61	2841.61.00	00	5	-- Potassium permanganate	kg	1.5
2841.69	2841.69.00	00	2	-- Other	kg	1.5
2841.70	2841.70.00	00	6	- Molybdates	kg	1.5
2841.80	2841.80.00	00	4	- Tungstates (wolframates)	kg	1.5
2841.90	2841.90.00	00	2	- Other	kg	1.5
<b>28.42</b>				<b>Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.</b>		
2842.10	2842.10.00	00	5	- Double or complex silicates, including aluminosilicates whether or not chemically defined	kg	1.5
2842.90				- Other:		
	2842.90.10	00	2	-- Sodium arsenite	kg	1.5
	2842.90.20	00	1	-- Copper or chromium salts	kg	1.5
	2842.90.30	00	0	-- Other fulminates, cyanates and thiocyanates	kg	1.5
	2842.90.90	00	1	-- Other	kg	1.5

**SUB-CHAPTER VI  
MISCELLANEOUS**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>28.43</b>				<b>Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.</b>		
2843.10	2843.10.00	00	6	- Colloidal precious metals	kg	1.5
				- Silver compounds:		
2843.21	2843.21.00	00	1	-- Silver nitrate	kg	1.5
2843.29	2843.29.00	00	5	-- Other	kg	1.5
2843.30	2843.30.00	00	2	- Gold compounds	kg	1.5
2843.90	2843.90.00	00	4	- Other compounds; amalgams	kg	1.5
<b>28.44</b>				<b>Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.</b>		
2844.10				- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds:		
	2844.10.10	00	6	-- Natural uranium and its compounds	kg	1.5
	2844.10.90	00	5	-- Other	kg	1.5
2844.20				- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products:		
	2844.20.10	00	4	-- Uranium enriched in U 235 and its compounds; plutonium and its compounds	kg	1.5
	2844.20.90	00	3	-- Other	kg	1.5
2844.30				- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products:		
	2844.30.10	00	2	-- Uranium depleted in U 235 and its compounds; thorium and its compounds	kg	1.5
	2844.30.90	00	1	-- Other	kg	1.5
				- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:		
2844.41	2844.41.00	00	5	-- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2844.42	2844.42.00	00	2	-- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	kg	1.5
2844.43	2844.43.00	00	6	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	kg	1.5
2844.44	2844.44.00	00	3	-- Radioactive residues	kg	1.5
2844.50	2844.50.00	00	6	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	1.5
<b>28.45</b>				<b>Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.</b>		
2845.10	2845.10.00	00	1	- Heavy water (deuterium oxide)	kg	1.5
2845.20	2845.20.00	00	6	- Boron enriched in boron-10 and its compounds	kg	1.5
2845.30	2845.30.00	00	4	- Lithium enriched in lithium-6 and its compounds	kg	1.5
2845.40	2845.40.00	00	2	- Helium-3	kg	1.5
2845.90	2845.90.00	00	6	- Other	kg	1.5
<b>28.46</b>				<b>Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.</b>		
2846.10	2846.10.00	00	2	- Cerium compounds	kg	1.5
2846.90	2846.90.00	00	0	- Other	kg	1.5
<b>28.47</b>				<b>Hydrogen peroxide, whether or not solidified with urea.</b>		
2847.00						
	2847.00.10	00	4	- In liquid form	kg	1.5
	2847.00.90	00	3	- Other	kg	1.5
<b>28.49</b>				<b>Carbides, whether or not chemically defined.</b>		
2849.10	2849.10.00	00	5	- Of calcium	kg	1.5
2849.20	2849.20.00	00	3	- Of silicon	kg	1.5
2849.90	2849.90.00	00	3	- Other	kg	1.5
<b>28.50</b>				<b>Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.</b>		
2850.00	2850.00.00	00	1		kg	1.5
<b>28.52</b>				<b>Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.</b>		
2852.10				- Chemically defined:		
	2852.10.10	00	0	-- Mercury sulphates	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	2852.10.20	00	6	-- Mercury compounds of a kind used as luminophores	kg	1.5
	2852.10.90	00	6	-- Other	kg	1.5
2852.90				- Other:		
	2852.90.10	00	5	-- Mercury tannates	kg	1.5
	2852.90.20	00	4	-- Mercury sulphides; mercury polysulphides; mercury polyphosphates; mercury carbides; heterocyclic mercury compounds of subheading 2934.99.90; mercury peptone derivatives; other protein derivatives of mercury	kg	1.5
	2852.90.90	00	4	-- Other	kg	1.5
<b>28.53</b>				<b>Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.</b>		
2853.10	2853.10.00	00	2	- Cyanogen chloride (chlorcyan)	kg	1.5
2853.90				- Other:		
	2853.90.10	00	6	-- Demineralized waters	kg	1.5
	2853.90.90	00	5	-- Other	kg	1.5

## Chapter 29

### Organic chemicals

#### Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
  - (a) Separate chemically defined organic compounds, whether or not containing impurities;
  - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
  - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
  - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
  
2. This Chapter does not cover:
  - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
  - (b) Ethyl alcohol (heading 22.07 or 22.08);
  - (c) Methane or propane (heading 27.11);
  - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
  - (e) Immunological products of heading 30.02;
  - (f) Urea (heading 31.02 or 31.05);
  - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
  - (h) Enzymes (heading 35.07);
  - (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup> (heading 36.06);

- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
  - (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.
- Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading 29.29.
- For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen function", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.
5. (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
  - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
  - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.
- Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

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

8. For the purposes of heading 29.37:
  - (a) the term "hormones" includes hormone-releasing or hormone stimulating factors, hormone inhibitors and hormone antagonists (antihormones);
  - (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

**Subheading Notes.**

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.
2. Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

**SUB-CHAPTER I**

**HYDROCARBONS AND THEIR HALOCENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>29.01</b>				<b>Acyclic hydrocarbons.</b>		
2901.10	2901.10.00	00	1	- Saturated	kg	1.5
				- Unsaturated:		
2901.21	2901.21.00	00	3	-- Ethylene	kg	1.5
2901.22	2901.22.00	00	0	-- Propene (propylene)	kg	1.5
2901.23	2901.23.00	00	4	-- Butene (butylene) and isomers thereof	kg	1.5
2901.24	2901.24.00	00	1	-- Buta-1,3-diene and isoprene	kg	1.5
2901.29				-- Other:		
	2901.29.10	00	6	--- Acetylene	kg	1.5
	2901.29.20	00	5	--- Hexene and isomers thereof	kg	1.5
	2901.29.90	00	5	--- Other	kg	1.5
<b>29.02</b>				<b>Cyclic hydrocarbons.</b>		
				- Cyclanes, cyclenes and cycloterpenes:		
2902.11	2902.11.00	00	6	-- Cyclohexane	kg	1.5
2902.19	2902.19.00	00	3	-- Other	kg	1.5
2902.20	2902.20.00	00	0	- Benzene	kg	1.5
2902.30	2902.30.00	00	5	- Toluene	kg	1.5
				- Xylenes:		
2902.41	2902.41.00	00	0	-- <i>o</i> -Xylene	kg	1.5
2902.42	2902.42.00	00	4	-- <i>m</i> -Xylene	kg	1.5
2902.43	2902.43.00	00	1	-- <i>p</i> -Xylene	kg	1.5
2902.44	2902.44.00	00	5	-- Mixed xylene isomers	kg	1.5
2902.50	2902.50.00	00	1	- Styrene	kg	1.5
2902.60	2902.60.00	00	6	- Ethylbenzene	kg	1.5
2902.70	2902.70.00	00	4	- Cumene	kg	1.5
2902.90				- Other:		
	2902.90.10	00	6	-- Dodecylbenzene	kg	1.5
	2902.90.20	00	5	-- Other alkylbenzenes	kg	1.5
	2902.90.90	00	5	-- Other	kg	1.5
<b>29.03</b>				<b>Halogenated derivatives of hydrocarbons.</b>		
				- Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903.11				-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride):		
	2903.11.10	00	6	--- Chloromethane (methyl chloride)	kg	1.5
	2903.11.90	00	5	--- Other	kg	1.5
2903.12	2903.12.00	00	4	-- Dichloromethane (methylene chloride)	kg	1.5
2903.13	2903.13.00	00	1	-- Chloroform (trichloromethane)	kg	1.5
2903.14	2903.14.00	00	5	-- Carbon tetrachloride	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2903.15	2903.15.00	00	2	-- Ethylene dichloride (ISO) (1,2dichloroethane)	kg	1.5
2903.19				-- Other:		
	2903.19.20	00	2	--- 1,1,1-Trichloroethane (methyl chloroform)	kg	1.5
	2903.19.90	00	2	--- Other	kg	1.5
				- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21	2903.21.00	00	5	-- Vinyl chloride (chloroethylene)	kg	1.5
2903.22	2903.22.00	00	2	-- Trichloroethylene	kg	1.5
2903.23	2903.23.00	00	6	-- Tetrachloroethylene (perchloroethylene)	kg	1.5
2903.29	2903.29.00	00	2	-- Other	kg	1.5
				- Saturated fluorinated derivatives of acyclic hydrocarbons:		
2903.41	2903.41.00	00	1	-- Trifluoromethane (HFC-23)	kg	1.5
2903.42	2903.42.00	00	5	-- Difluoromethane (HFC-32)	kg	1.5
2903.43	2903.43.00			-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a):	kg	1.5
		10	5	--- Fluoromethane (HFC-41)		
		20	1	--- 1,2-difluoroethane (HFC-152)		
		30	4	--- 1,1-difluoroethane (HFC-152a)		
2903.44	2903.44.00			-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143):	kg	1.5
		10	2	--- Pentafluoroethane (HFC-125)		
		20	5	--- 1,1,1-trifluoroethane (HFC-143a)		
		30	1	--- 1,1,2-trifluoroethane (HFC-143)		
2903.45	2903.45.00			-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134):	kg	1.5
		10	6	--- 1,1,1,2-Tetrafluoroethane (HFC-134a)		
		20	2	--- 1,1,2,2-tetrafluoroethane (HFC-134)		
2903.46	2903.46.00			-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa):	kg	1.5
		10	3	--- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea)		
		20	6	--- 1,1,1,2,2,3-hexafluoropropane (HFC-236cb)		
		30	2	--- 1,1,1,2,3,3-hexafluoropropane (HFC-236ea)		
		40	5	--- 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)		
2903.47	2903.47.00			-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca):	kg	1.5
		10	0	--- 1,1,1,3,3-Pentafluoropropane (HFC-245fa)		
		30	6	--- 1,1,2,2,3-pentafluoropropane (HFC-245ca)		
2903.48	2903.48.00			-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee):	kg	1.5
		10	4	--- 1,1,1,3,3-Pentafluorobutane (HFC 365mfc)		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
		30	3	--- 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)		
2903.49	2903.49.00	00	5	-- Other	kg	1.5
				- Unsaturated fluorinated derivatives of acyclic hydrocarbons:		
2903.51	2903.51.00			-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz):	kg	1.5
		10	2	--- 2,3,3,3-Tetrafluoropropene (HFO-1234yf)		
		20	5	--- 1,3,3,3-tetrafluoropropene (HFO-1234ze)		
		30	1	--- (Z)-1,1,1,4,4,4-hexafluoro-2-butene (HFO-1336mzz)		
2903.59	2903.59.00	00	3	-- Other	kg	1.5
				- Brominated or iodinated derivatives of acyclic hydrocarbons:		
2903.61	2903.61.00	00	4	-- Methyl bromide (bromomethane)	kg	1.5
2903.62	2903.62.00	00	1	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	kg	1.5
2903.69	2903.69.00	00	1	-- Other	kg	1.5
				- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.71	2903.71.00	00	2	-- Chlorodifluoromethane (HCFC-22)	kg	1.5
2903.72	2903.72.00	00	6	-- Dichlorotrifluoroethanes (HCFC-123)	kg	1.5
2903.73	2903.73.00	00	3	-- Dichlorofluoroethanes (HCFC-141, 141b)	kg	1.5
2903.74	2903.74.00	00	0	-- Chlorodifluoroethanes (HCFC-142, 142b)	kg	1.5
2903.75	2903.75.00	00	4	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	kg	1.5
2903.76	2903.76.00	00	1	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	kg	1.5
2903.77	2903.77.00	00	5	-- Other, perhalogenated only with fluorine and chlorine	kg	1.5
2903.78	2903.78.00	00	2	-- Other perhalogenated derivatives	kg	1.5
2903.79	2903.79.00	00	6	-- Other	kg	1.5
				- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.81	2903.81.00	00	0	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	1.5
2903.82	2903.82.00	00	4	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	kg	1.5
2903.83	2903.83.00	00	1	-- Mirex (ISO)	kg	1.5
2903.89	2903.89.00	00	4	-- Other	kg	1.5
				- Halogenated derivatives of aromatic hydrocarbons:		
2903.91	2903.91.00	00	5	-- Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	kg	1.5
2903.92	2903.92.00	00	2	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis ( <i>p</i> -chlorophenyl) ethane)	kg	1.5
2903.93	2903.93.00	00	6	-- Pentachlorobenzene (ISO)	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2903.94	2903.94.00	00	3	-- Hexabromobiphenyls	kg	1.5
2903.99	2903.99.00	00	2	-- Other	kg	1.5
<b>29.04</b>				<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>		
2904.10	2904.10.00	00	4	- Derivatives containing only sulpho groups, their salts and ethyl esters	kg	1.5
2904.20				- Derivatives containing only nitro or only nitroso groups:		
	2904.20.10	00	1	-- Trinitrotoluene	kg	1.5
	2904.20.90	00	0	-- Other	kg	1.5
				- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:		
2904.31	2904.31.00	00	4	-- Perfluorooctane sulphonic acid	kg	1.5
2904.32	2904.32.00	00	1	-- Ammonium perfluorooctane sulphonate	kg	1.5
2904.33	2904.33.00	00	5	-- Lithium perfluorooctane sulphonate	kg	1.5
2904.34	2904.34.00	00	2	-- Potassium perfluorooctane sulphonate	kg	1.5
2904.35	2904.35.00	00	6	-- Other salts of perfluorooctane sulphonic acid	kg	1.5
2904.36	2904.36.00	00	3	-- Perfluorooctane sulphonyl fluoride	kg	1.5
				- Other:		
2904.91	2904.91.00	00	6	-- Trichloronitromethane (chloropicrin)	kg	1.5
2904.99	2904.99.00	00	3	-- Other	kg	1.5

**SUB-CHAPTER II**

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

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>29.05</b>				<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
				- Saturated monohydric alcohols:		
2905.11	2905.11.00	00	2	-- Methanol (methyl alcohol)	kg	5
2905.12	2905.12.00	00	6	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	kg	5
2905.13	2905.13.00	00	3	-- Butan-1-ol ( <i>n</i> -butyl alcohol)	kg	1.5
2905.14	2905.14.00	00	0	-- Other butanols	kg	1.5
2905.16	2905.16.00	00	1	-- Octanol (octyl alcohol) and isomers thereof	kg	1.5
2905.17	2905.17.00	00	5	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	kg	1.5
2905.19	2905.19.00	00	6	-- Other	kg	1.5
				- Unsaturated monohydric alcohols:		
2905.22	2905.22.00	00	4	-- Acyclic terpene alcohols	kg	1.5
2905.29	2905.29.00	00	4	-- Other	kg	1.5
				- Diols:		
2905.31	2905.31.00	00	5	-- Ethylene glycol (ethanediol)	kg	1.5
2905.32	2905.32.00	00	2	-- Propylene glycol (propane-1,2-diol)	kg	1.5
2905.39	2905.39.00	00	2	-- Other	kg	1.5
				- Other polyhydric alcohols:		
2905.41	2905.41.00	00	3	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	kg	1.5
2905.42	2905.42.00	00	0	-- Pentaerythritol	kg	1.5
2905.43	2905.43.00	00	4	-- Mannitol	kg	1.5
2905.44	2905.44.00	00	1	-- D-glucitol (sorbitol)	kg	1.5
2905.45	2905.45.00	00	5	-- Glycerol	kg	1.5
2905.49	2905.49.00	00	0	-- Other	kg	1.5
				- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51	2905.51.00	00	1	-- Ethchlorvynol (INN)	kg	1.5
2905.59	2905.59.00	00	5	-- Other	kg	1.5
<b>29.06</b>				<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
				- Cyclanic, cyclenic or cycloterpenic:		
2906.11	2906.11.00	00	3	-- Menthol	kg	1.5
2906.12	2906.12.00	00	0	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg	1.5
2906.13	2906.13.00	00	4	-- Sterols and inositols	kg	1.5
2906.19	2906.19.00	00	0	-- Other	kg	1.5
				- Aromatic:		
2906.21	2906.21.00	00	1	-- Benzyl alcohol	kg	1.5
2906.29	2906.29.00	00	5	-- Other	kg	1.5

**SUB-CHAPTER III**

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

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>29.07</b>				<b>Phenols; phenol-alcohols.</b>		
				- Monophenols:		
2907.11	2907.11.00	00	4	-- Phenol (hydroxybenzene) and its salts	kg	1.5
2907.12	2907.12.00	00	1	-- Cresols and their salts	kg	1.5
2907.13	2907.13.00	00	5	-- Octylphenol, nonylphenol and their isomers; salts thereof	kg	1.5
2907.15	2907.15.00	00	6	-- Naphthols and their salts	kg	1.5
2907.19	2907.19.00	00	1	-- Other	kg	1.5
				- Polyphenols; phenol-alcohols:		
2907.21	2907.21.00	00	2	-- Resorcinol and its salts	kg	1.5
2907.22	2907.22.00	00	6	-- Hydroquinone (quinol) and its salts	kg	1.5
2907.23	2907.23.00	00	3	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	1.5
2907.29				-- Other:		
	2907.29.10	00	5	--- Phenol-alcohols	kg	1.5
	2907.29.90	00	4	--- Other	kg	1.5
<b>29.08</b>				<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol- alcohols.</b>		
				- Derivatives containing only halogen substituents and their salts:		
2908.11	2908.11.00	00	5	-- Pentachlorophenol (ISO)	kg	1.5
2908.19	2908.19.00	00	2	-- Other	kg	1.5
				- Other:		
2908.91	2908.91.00	00	3	-- Dinoseb (ISO) and its salts	kg	1.5
2908.92	2908.92.00	00	0	-- 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	kg	1.5
2908.99	2908.99.00	00	0	-- Other	kg	1.5

SUB-CHAPTER IV

**ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>29.09</b>				<b>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
				- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11	2909.11.00	00	6	-- Diethyl ether	kg	1.5
2909.19	2909.19.00	00	3	-- Other	kg	1.5
2909.20	2909.20.00	00	0	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	1.5
2909.30	2909.30.00	00	5	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	1.5
				- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.41	2909.41.00	00	0	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	kg	1.5
2909.43	2909.43.00	00	1	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	kg	1.5
2909.44	2909.44.00	00	5	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	kg	1.5
2909.49	2909.49.00	00	4	-- Other	kg	1.5
2909.50	2909.50.00	00	1	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	1.5
2909.60	2909.60.00	00	6	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	1.5
<b>29.10</b>				<b>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
2910.10	2910.10.00	00	3	- Oxirane (ethylene oxide)	kg	1.5
2910.20	2910.20.00	00	1	- Methyloxirane (propylene oxide)	kg	1.5
2910.30	2910.30.00	00	6	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	1.5
2910.40	2910.40.00	00	4	- Dieldrin (ISO, INN)	kg	1.5
2910.50	2910.50.00	00	2	- Endrin (ISO)	kg	1.5
2910.90	2910.90.00	00	1	- Other	kg	1.5
<b>29.11</b> 2911.00	2911.00.00	00	6	<b>Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	kg	1.5

**SUB-CHAPTER V**  
**ALDEHYDE-FUNCTION COMPOUNDS**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>29.12</b>				<b>Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.</b>		
				- Acyclic aldehydes without other oxygen function:		
2912.11	2912.11.00	00	2	-- Methanal (formaldehyde)	kg	1.5
2912.12	2912.12.00	00	6	-- Ethanal (acetaldehyde)	kg	1.5
2912.19	2912.19.00	00	6	-- Other	kg	1.5
				- Cyclic aldehydes without other oxygen function:		
2912.21	2912.21.00	00	0	-- Benzaldehyde	kg	1.5
2912.29	2912.29.00	00	4	-- Other	kg	1.5
				- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912.41	2912.41.00	00	3	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	1.5
2912.42	2912.42.00	00	0	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	kg	1.5
2912.49				-- Other:		
	2912.49.10	00	6	--- Other aldehyde-alcohols	kg	1.5
	2912.49.90	00	5	--- Other	kg	1.5
2912.50	2912.50.00	00	4	- Cyclic polymers of aldehydes	kg	1.5
2912.60	2912.60.00	00	2	- Paraformaldehyde	kg	1.5
<b>29.13</b> 2913.00	2913.00.00	00	1	<b>Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.</b>	kg	1.5

**SUB-CHAPTER VI**

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

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>29.14</b>				<b>Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
				- Acyclic ketones without other oxygen function:		
2914.11	2914.11.00	00	4	-- Acetone	Kg	1.5
2914.12	2914.12.00	00	1	-- Butanone (methyl ethyl ketone)	Kg	1.5
2914.13	2914.13.00	00	5	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	Kg	1.5
2914.19	2914.19.00	00	1	-- Other	kg	1.5
				- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.22	2914.22.00	00	6	-- Cyclohexanone and methylcyclohexanones	kg	1.5
2914.23	2914.23.00	00	3	-- Ionones and methylionones	kg	1.5
2914.29				-- Other:		
	2914.29.10	00	5	--- Camphor	kg	1.5
	2914.29.90	00	4	--- Other	kg	1.5
				- Aromatic ketones without other oxygen function:		
2914.31	2914.31.00	00	0	-- Phenylacetone (phenylpropan-2-one)	kg	1.5
2914.39	2914.39.00	00	4	-- Other	kg	1.5
2914.40	2914.40.00	00	1	- Ketone-alcohols and ketone-aldehydes	kg	1.5
2914.50	2914.50.00	00	6	- Ketone-phenols and ketones with other oxygen function	kg	1.5
				- Quinones:		
2914.61	2914.61.00	00	1	-- Anthraquinone	kg	1.5
2914.62	2914.62.00	00	5	-- Coenzyme Q10 (ubidecarenone (INN))	kg	1.5
2914.69	2914.69.00	00	5	-- Other	kg	1.5
				- Halogenated, sulphonated, nitrated or nitrosated derivatives:		
2914.71	2914.71.00	00	6	-- Chlordecone (ISO)	kg	1.5
2914.79	2914.79.00	00	3	-- Other	kg	1.5

**SUB-CHAPTER VII**

**CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR  
HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>29.15</b>				<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
				- Formic acid, its salts and esters:		
2915.11	2915.11.00	00	5	-- Formic acid	kg	1.5
2915.12	2915.12.00	00	2	-- Salts of formic acid	kg	1.5
2915.13	2915.13.00	00	6	-- Esters of formic acid	kg	1.5
				- Acetic acid and its salts; acetic anhydride:		
2915.21.	2915.21.00	00	3	-- Acetic acid	kg	1.5
2915.24	2915.24.00	00	1	-- Acetic anhydride	kg	1.5
2915.29				-- Other:		
	2915.29.10	00	6	--- Sodium acetate; cobalt acetates	kg	1.5
	2915.29.90	00	5	--- Other	kg	1.5
				- Esters of acetic acid:		
2915.31	2915.31.00	00	1	-- Ethyl acetate	kg	1.5
2915.32	2915.32.00	00	5	-- Vinyl acetate	kg	1.5
2915.33	2915.33.00	00	2	-- <i>n</i> -Butyl acetate	kg	1.5
2915.36	2915.36.00	00	0	-- Dinoseb (ISO) acetate	kg	1.5
2915.39				-- Other:		
	2915.39.10	00	4	--- Isobutyl acetate	kg	1.5
	2915.39.20	00	3	--- 2 - Ethoxyethyl acetate	kg	1.5
	2915.39.90	00	3	--- Other	kg	1.5
2915.40	2915.40.00	00	2	- Mono-, di- or trichloroacetic acids, their salts and esters	kg	1.5
2915.50	2915.50.00	00	0	- Propionic acid, its salts and esters	kg	1.5
2915.60	2915.60.00	00	5	- Butanoic acids, pentanoic acids, their salts and esters	kg	1.5
2915.70				- Palmitic acid, stearic acid, their salts and esters:		
	2915.70.10	00	2	-- Palmitic acid, its salts and esters	kg	1.5
	2915.70.20	00	1	-- Stearic acid	kg	1.5
	2915.70.30	00	0	-- Salts and esters of stearic acid	kg	1.5
2915.90				- Other:		
	2915.90.20	00	4	-- Lauric acid, myristic acid, their salts and esters	kg	1.5
	2915.90.30	00	3	-- Caprylic acid, its salts and esters	kg	1.5
	2915.90.40	00	2	-- Capric acid, its salts and esters	kg	1.5
	2915.90.90	00	4	-- Other	kg	1.5
<b>29.16</b>				<b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.11	2916.11.00	00	6	-- Acrylic acid and its salts	kg	1.5
2916.12	2916.12.00	00	3	-- Esters of acrylic acid	kg	1.5
2916.13	2916.13.00	00	0	-- Methacrylic acid and its salts	kg	1.5
2916.14				-- Esters of methacrylic acid:		
	2916.14.10	00	3	--- Methyl methacrylate	kg	1.5
	2916.14.90	00	2	--- Other	kg	1.5
2916.15	2916.15.00	00	1	-- Oleic, linoleic or linolenic acids, their salts and esters	kg	1.5
2916.16	2916.16.00	00	5	-- Binapacryl (ISO)	kg	1.5
2916.19	2916.19.00	00	3	-- Other	kg	1.5
2916.20	2916.20.00	00	0	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	1.5
				- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31	2916.31.00	00	2	-- Benzoic acid, its salts and esters	kg	1.5
2916.32				-- Benzoyl peroxide and benzoyl chloride:		
	2916.32.10	00	5	--- Benzoyl peroxide	kg	1.5
	2916.32.20	00	4	--- Benzoyl chloride	kg	1.5
2916.34	2916.34.00	00	0	-- Phenylacetic acid and its salts	kg	1.5
2916.39				-- Other:		
	2916.39.10	00	5	--- 2,4-Dichlorophenyl acetic acid and its salts and esters	kg	1.5
	2916.39.20	00	4	--- Esters of phenylacetic acid	kg	1.5
	2916.39.90	00	4	--- Other	kg	1.5
<b>29.17</b>				<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
				- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11	2917.11.00	00	0	-- Oxalic acid, its salts and esters	kg	1.5
2917.12				-- Adipic acid, its salts and esters:		
	2917.12.10	00	3	--- Dioctyl adipate	kg	1.5
	2917.12.90	00	2	--- Other	kg	1.5
2917.13	2917.13.00	00	1	-- Azelaic acid, sebacic acid, their salts and esters	kg	1.5
2917.14	2917.14.00	00	5	-- Maleic anhydride	kg	1.5
2917.19	2917.19.00	00	4	-- Other	kg	1.5
2917.20	2917.20.00	00	1	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	1.5
				- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2917.32	2917.32.00	00	0	-- Dioctyl orthophthalates	kg	1.5
2917.33	2917.33.00	00	4	-- Dinonyl or didecyl orthophthalates	kg	1.5
2917.34				-- Other esters of orthophthalic acid:		
	2917.34.10	00	0	--- Dibutyl orthophthalates	kg	1.5
	2917.34.90	00	6	--- Other	kg	1.5
2917.35	2917.35.00	00	5	-- Phthalic anhydride	kg	1.5
2917.36	2917.36.00	00	2	-- Terephthalic acid and its salts	kg	1.5
2917.37	2917.37.00	00	6	-- Dimethyl terephthalate	kg	1.5
2917.39				-- Other:		
	2917.39.10	00	6	--- Trioctyltrimellitate	kg	1.5
	2917.39.20	00	5	--- Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	kg	1.5
	2917.39.90	00	5	--- Other	kg	1.5
<b>29.18</b>				<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
				- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.11	2918.11.00	00	1	-- Lactic acid, its salts and esters	kg	1.5
2918.12	2918.12.00	00	5	-- Tartaric acid	kg	1.5
2918.13	2918.13.00	00	2	-- Salts and esters of tartaric acid	kg	1.5
2918.14	2918.14.00	00	6	-- Citric acid	kg	1.5
2918.15				-- Salts and esters of citric acid:		
	2918.15.10	00	2	--- Calcium citrate	kg	1.5
	2918.15.90	00	1	--- Other	kg	1.5
2918.16	2918.16.00	00	0	-- Gluconic acid, its salts and esters	kg	1.5
2918.17	2918.17.00	00	4	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	kg	1.5
2918.18	2918.18.00	00	1	-- Chlorobenzilate (ISO)	kg	1.5
2918.19	2918.19.00	00	5	-- Other	kg	1.5
				- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21	2918.21.00	00	6	-- Salicylic acid and its salts	kg	1.5
2918.22	2918.22.00	00	3	-- o-Acetylsalicylic acid, its salts and esters	kg	1.5
2918.23	2918.23.00	00	0	-- Other esters of salicylic acid and their salts	kg	1.5
2918.29				-- Other:		
	2918.29.10	00	2	--- Alkyl sulphonic ester of phenol	kg	1.5
	2918.29.90	00	1	--- Other	kg	1.5
2918.30	2918.30.00	00	0	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	1.5
				- Other:		

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
2918.91	2918.91.00	00	6	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	kg	1.5
2918.99	2918.99.00	00	3	-- Other	kg	1.5

**SUB-CHAPTER VIII**

**ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED,  
SULPHONATED, NITRATED OF NITROSATED DERIVATIVES**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>29.19</b>				<b>Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
2919.10	2919.10.00	00	5	- Tris (2,3-dibromopropyl) phosphate	kg	1.5
2919.90	2919.90.00	00	3	- Other	kg	1.5
<b>29.20</b>				<b>Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
				- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.11	2920.11.00	00	3	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	kg	1.5
2920.19	2920.19.00	00	0	-- Other	kg	1.5
				- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.21	2920.21.00	00	1	-- Dimethyl phosphite	kg	1.5
2920.22	2920.22.00	00	5	-- Diethyl phosphite	kg	1.5
2920.23	2920.23.00	00	2	-- Trimethyl phosphite	kg	1.5
2920.24	2920.24.00	00	6	-- Triethyl phosphite	kg	1.5
2920.29	2920.29.00	00	5	-- Other	kg	1.5
2920.30	2920.30.00	00	2	- Endosulfan (ISO)	kg	1.5
2920.90	2920.90.00	00	4	- Other	kg	1.5

**SUB-CHAPTER IX**  
**NITROGEN-FUNCTION COMPOUNDS**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>29.21</b>				<b>Amine-function compounds.</b>		
				- Acyclic monoamines and their derivatives; salts thereof:		
2921.11	2921.11.00	00	4	-- Methylamine, di- or trimethylamine and their salts	kg	1.5
2921.12	2921.12.00	00	1	-- 2-(N,N-Dimethylamino) ethylchloride hydrochloride	kg	1.5
2921.13	2921.13.00	00	5	-- 2-(N,N-Diethylamino) ethylchloride hydrochloride	kg	1.5
2921.14	2921.14.00	00	2	-- 2-(N,N-Diisopropylamino) ethylchloride hydrochloride	kg	1.5
2921.19	2921.19.00	00	1	-- Other	kg	1.5
				- Acyclic polyamines and their derivatives; salts thereof:		
2921.21	2921.21.00	00	2	-- Ethylenediamine and its salts	kg	1.5
2921.22	2921.22.00	00	6	-- Hexamethylenediamine and its salts	kg	1.5
2921.29	2921.29.00	00	6	-- Other	kg	1.5
2921.30	2921.30.00	00	3	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	1.5
				- Aromatic monoamines and their derivatives; salts thereof:		
2921.41	2921.41.00	00	5	-- Aniline and its salts	kg	1.5
2921.42	2921.42.00	00	2	-- Aniline derivatives and their salts	kg	1.5
2921.43	2921.43.00	00	6	-- Toluidines and their derivatives; salts thereof	kg	1.5
2921.44	2921.44.00	00	3	-- Diphenylamine and its derivatives; salts thereof	kg	1.5
2921.45	2921.45.00	00	0	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	kg	1.5
2921.46	2921.46.00	00	4	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	kg	1.5
2921.49	2921.49.00	00	2	-- Other	kg	1.5
				- Aromatic polyamines and their derivatives; salts thereof:		
2921.51	2921.51.00	00	3	-- <i>o</i> -, <i>m</i> -, <i>p</i> - Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	kg	1.5
2921.59	2921.59.00	00	0	-- Other	kg	1.5
<b>29.22</b>				<b>Oxygen-function amino-compounds.</b>		
				- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.11	2922.11.00	00	5	-- Monoethanolamine and its salts	kg	1.5
2922.12	2922.12.00	00	2	-- Diethanolamine and its salts	kg	1.5
2922.14	2922.14.00	00	3	-- Dextropropoxyphene (INN) and its salts	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2922.15	2922.15.00	00	0	-- Triethanolamine	kg	1.5
2922.16	2922.16.00	00	4	-- Diethanolammonium perfluorooctane sulphonate	kg	1.5
2922.17	2922.17.00	00	1	-- Methyldiethanolamine and ethyldiethanolamine	kg	1.5
2922.18	2922.18.00	00	5	-- 2-(N,N-Diisopropylamino) ethanol	kg	1.5
2922.19				-- Other:		
	2922.19.10	00	1	--- Ethambutol and its salts, esters and other derivatives	kg	1.5
	2922.19.20	00	0	--- D-2-Amino-n-butyl-alcohol	kg	1.5
	2922.19.90	00	0	--- Other	kg	1.5
				- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.21	2922.21.00	00	3	-- Aminohydroxynaphthalenesulphonic acids and their salts	kg	1.5
2922.29	2922.29.00	00	0	-- Other	kg	1.5
				- Amino-aldehydes, amino-ketones and amino- quinones, other than those containing more than one kind of oxygen function; salts thereof:		
2922.31	2922.31.00	00	1	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	kg	1.5
2922.39	2922.39.00	00	5	-- Other	kg	1.5
				- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
2922.41	2922.41.00	00	6	-- Lysine and its esters; salts thereof	kg	1.5
2922.42				-- Glutamic acid and its salts:		
	2922.42.10	00	2	--- Glutamic acid	kg	1.5
	2922.42.20	00	1	--- Monosodium glutamate (MSG)	kg	5
	2922.42.90	00	1	--- Other salts	kg	1.5
2922.43	2922.43.00	00	0	-- Anthranilic acid and its salts	kg	1.5
2922.44	2922.44.00	00	4	-- Tilidine (INN) and its salts	kg	1.5
2922.49	2922.49.00	00	3	-- Other	kg	1.5
2922.50				- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:		
	2922.50.10	00	6	-- <i>p</i> -Aminosalicylic acid and its salts, esters and other derivatives	kg	1.5
	2922.50.90	00	5	-- Other	kg	1.5
<b>29.23</b>				<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.</b>		
2923.10	2923.10.00	00	2	- Choline and its salts	kg	1.5
2923.20				- Lecithins and other phosphoaminolipids:		
				-- Lecithins:		
	2923.20.11	00	1	--- Of vegetables	kg	1.5
	2923.20.19	00	3	--- Other	kg	1.5
	2923.20.90	00	5	-- Other	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2923.30	2923.30.00	00	5	- Tetraethylammonium perfluorooctane sulphonate	kg	1.5
2923.40	2923.40.00	00	3	- Didecyltrimethylammonium perfluorooctane sulphonate	kg	1.5
2923.90	2923.90.00	00	0	- Other	kg	1.5
<b>29.24</b>				<b>Carboxamide-function compounds; amide-function compounds of carbonic acid.</b>		
				- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11	2924.11.00	00	0	-- Meprobamate (INN)	kg	1.5
2924.12				-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO):		
	2924.12.10	00	3	--- Fluoroacetamide (ISO) and phosphamidon (ISO)	kg	1.5
	2924.12.20	00	2	--- Monocrotophos (ISO)	kg	1.5
2924.19				-- Other:		
	2924.19.10	00	3	--- Carisoprodol	kg	1.5
	2924.19.90	00	2	--- Other	kg	1.5
				- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21				-- Ureines and their derivatives; salts thereof:		
	2924.21.10	00	4	--- 4-Ethoxyphenylurea (dulcin)	kg	1.5
	2924.21.20	00	3	--- Diuron and monuron	kg	1.5
	2924.21.90	00	3	--- Other	kg	1.5
2924.23	2924.23.00	00	6	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	kg	1.5
2924.24	2924.24.00	00	3	-- Ethinamate (INN)	kg	1.5
2924.25	2924.25.00	00	0	-- Alachlor (ISO)	kg	1.5
2924.29				-- Other:		
	2924.29.10	00	1	--- Aspartame	kg	1.5
	2924.29.20	00	0	--- Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	kg	1.5
	2924.29.30	00	6	--- Acetaminophen (paracetamol); salicylamide; ethoxybenzamide	kg	1.5
	2924.29.90	00	0	--- Other	kg	1.5
<b>29.25</b>				<b>Carboximide-function compounds (including saccharin and its salts) and imine-function compounds.</b>		
				- Imides and their derivatives; salts thereof:		
2925.11	2925.11.00	00	1	-- Saccharin and its salts	kg	1.5
2925.12	2925.12.00	00	5	-- Glutethimide (INN)	kg	1.5
2925.19	2925.19.00	00	5	-- Other	kg	1.5
				- Imines and their derivatives; salts thereof:		
2925.21	2925.21.00	00	6	-- Chlordimeform (ISO)	kg	1.5
2925.29	2925.29.00	00	3	-- Other	kg	1.5
<b>29.26</b>				<b>Nitrile-function compounds.</b>		
2926.10	2926.10.00	00	5	- Acrylonitrile	kg	1.5
2926.20	2926.20.00	00	3	- 1-Cyanoguanidine (dicyandiamide)	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2926.30	2926.30.00	00	1	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	kg	1.5
2926.40	2926.40.00	00	6	- alpha-Phenylacetoacetonitrile	kg	1.5
2926.90	2926.90.00	00	3	- Other	kg	1.5
<b>29.27</b> 2927.00				<b>Diazo-, azo- or azoxy-compounds.</b>		
	2927.00.10	00	0	- Azodicarbonamide	kg	1.5
	2927.00.90	00	6	- Other	kg	1.5
<b>29.28</b> 2928.00				<b>Organic derivatives of hydrazine or of hydroxylamine.</b>		
	2928.00.10	00	1	- Linuron	kg	1.5
	2928.00.90	00	0	- Other	kg	1.5
<b>29.29</b>				<b>Compounds with other nitrogen function.</b>		
2929.10				- Isocyanates:		
	2929.10.10	00	0	-- Diphenylmethane diisocyanate (MDI)	kg	1.5
	2929.10.20	00	6	-- Toluene diisocyanate	kg	1.5
	2929.10.90	00	6	-- Other	kg	1.5
2929.90				- Other:		
	2929.90.10	00	5	-- Sodium cyclamate	kg	1.5
	2929.90.20	00	4	-- Other cyclamates	kg	1.5
	2929.90.90	00	4	-- Other	kg	1.5

**SUB-CHAPTER X**  
**ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND**  
**SULPHONAMIDES**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>29.30</b>				<b>Organo-sulphur compounds.</b>		
2930.10	2930.10.00	00	2	- 2- (N, N-Dimethylamino) ethanethiol	kg	1.5
2930.20	2930.20.00	00	0	- Thiocarbamates and dithiocarbamates	kg	1.5
2930.30	2930.30.00	00	5	- Thiuram mono-, di- or tetrasulphides	kg	1.5
2930.40	2930.40.00	00	3	- Methionine	kg	1.5
2930.60	2930.60.00	00	6	- 2- (N, N-Diethylamino) ethanethiol	kg	1.5
2930.70	2930.70.00	00	4	- Bis(2-hydroxyethyl) sulfide (thiodiglycol (INN))	kg	1.5
2930.80	2930.80.00	00	2	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	kg	1.5
2930.90				- Other:		
	2930.90.10	00	6	-- Dithiocarbonates	kg	1.5
	2930.90.90	00	5	-- Other	kg	1.5
<b>29.31</b>				<b>Other organo-inorganic compounds.</b>		
2931.10				-Tetramethyl lead and tetraethyl lead:		
	2931.10.10	00	2	-- Tetramethyl lead	kg	1.5
	2931.10.20	00	1	-- Tetraethyl lead	kg	1.5
2931.20	2931.20.00	00	1	- Tributyltin compounds	kg	1.5
				- Non-halogenated organo-phosphorous derivatives:		
2931.41	2931.41.00	00	1	-- Dimethyl methylphosphonate	kg	1.5
2931.42	2931.42.00	00	5	-- Dimethyl propylphosphonate	kg	1.5
2931.43	2931.43.00	00	2	-- Diethyl ethylphosphonate	kg	1.5
2931.44	2931.44.00	00	6	-- Methylphosphonic acid	kg	1.5
2931.45	2931.45.00	00	3	-- Salt of methylphosphonic acid and (aminoiminomethyl) urea (1: 1)	kg	1.5
2931.46	2931.46.00	00	0	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	kg	1.5
2931.47	2931.47.00	00	4	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	kg	1.5
2931.48	2931.48.00	00	1	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9-dioxide	kg	1.5
2931.49				-- Other:		
	2931.49.10	00	4	--- N-(phosphonomethyl) glycine	kg	1.5
	2931.49.20	00	3	--- Salts of N-(phosphonomethyl) glycine	kg	1.5
	2931.49.90	00	3	--- Other	kg	1.5
				- Halogenated organo-phosphorous derivatives:		
2931.51	2931.51.00	00	6	-- Methylphosphonic dichloride	kg	1.5
2931.52	2931.52.00	00	3	-- Propylphosphonic dichloride	kg	1.5
2931.53	2931.53.00	00	0	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl) phenyl] methylphosphonothionate	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2931.54	2931.54.00	00	4	-- Trichlorfon (ISO)	kg	1.5
2931.59				-- Other:		
	2931.59.10	00	2	--- Ethephon	kg	1.5
	2931.59.90	00	1	--- Other	kg	1.5
2931.90				- Other:		
				-- Organo-arsenic compounds:		
	2931.90.41	00	6	--- In liquid form	kg	1.5
	2931.90.49	00	1	--- Other	kg	1.5
	2931.90.50	00	3	-- Dimethyltin dichloride	kg	1.5
	2931.90.90			-- Other:	kg	1.5
		10	2	--- Organo-Mercury compounds		
		90	5	--- Other		
<b>29.32</b>				<b>Heterocyclic compounds with oxygen hetero-atom(s) only.</b>		
				- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11	2932.11.00	00	1	-- Tetrahydrofuran	kg	1.5
2932.12	2932.12.00	00	5	-- 2-Furaldehyde (furfuraldehyde)	kg	1.5
2932.13	2932.13.00	00	2	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	kg	1.5
2932.14	2932.14.00	00	6	-- Sucralose	kg	1.5
2932.19	2932.19.00	00	5	-- Other	kg	1.5
2932.20				- Lactones:		
	2932.20.10	00	1	-- Coumarin (1,2-Benzopyrone), methylcoumarins and ethylcoumarins	kg	1.5
	2932.20.90	00	0	-- Other	kg	1.5
				- Other:		
2932.91	2932.91.00	00	6	-- Isosafrole	kg	1.5
2932.92	2932.92.00			-- 1-(1,3-Benzodioxol-5-yl) propan-2-one:	kg	1.5
		10	6	--- 3,4-methylenedioxyphenyl-2-propanone		
		90	2	--- Other		
2932.93	2932.93.00	00	0	-- Piperonal	kg	1.5
2932.94	2932.94.00	00	4	-- Safrole	kg	1.5
2932.95	2932.95.00	00	1	-- Tetrahydrocannabinols (all isomers)	kg	1.5
2932.96	2932.96.00	00	5	-- Carbofuran (ISO)	kg	1.5
2932.99	2932.99.00	00	3	-- Other	kg	1.5
<b>29.33</b>				<b>Heterocyclic compounds with nitrogen hetero-atom(s) only.</b>		
				- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.11	2933.11.00	00	2	-- Phenazone (antipyrin) and its derivatives	kg	1.5
2933.19	2933.19.00	00	6	-- Other	kg	1.5
				- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933.21	2933.21.00	00	0	-- Hydantoin and its derivatives	kg	1.5
2933.29	2933.29.00	00	4	-- Other	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31	2933.31.00	00	5	-- Pyridine and its salts	kg	1.5
2933.32	2933.32.00	00	2	-- Piperidine and its salts	kg	1.5
2933.33	2933.33.00	00	6	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof	kg	1.5
2933.34	2933.34.00	00	3	-- Other fentanyls and their derivatives	kg	1.5
2933.35	2933.35.00	00	0	-- 3-Quinuclidinol	kg	1.5
2933.36	2933.36.00	00	4	-- 4-Anilino-N-phenethylpiperidine (ANPP)	kg	1.5
2933.37	2933.37.00	00	1	-- N-Phenethyl-4-piperidone (NPP)	kg	1.5
2933.39				-- Other:		
	2933.39.10	00	1	--- Chlorpheniramine and isoniazid	kg	1.5
	2933.39.30	00	6	--- Paraquat salts	kg	1.5
	2933.39.90	00	0	--- Other	kg	1.5
				- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
2933.41	2933.41.00	00	3	-- Levorphanol (INN) and its salts	kg	1.5
2933.49				-- Other:		
	2933.49.10	00	6	--- Dextromethorphan	kg	1.5
	2933.49.90	00	5	--- Other	kg	1.5
				- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.52	2933.52.00	00	5	-- Malonylurea (barbituric acid) and its salts	kg	1.5
2933.53	2933.53.00	00	2	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	kg	1.5
2933.54	2933.54.00	00	6	-- Other derivatives of malonylurea (barbituric acid); salts thereof	kg	1.5
2933.55	2933.55.00	00	3	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	kg	1.5
2933.59				-- Other:		
	2933.59.10	00	4	--- Diazinon	kg	1.5
	2933.59.90	00	3	--- Other	kg	1.5
				- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.61	2933.61.00	00	6	-- Melamine	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
2933.69	2933.69.00	00	3	-- Other - Lactams:	kg	1.5
2933.71	2933.71.00	00	4	-- 6-Hexanelactam (epsilon-caprolactam)	kg	1.5
2933.72	2933.72.00	00	1	-- Clobazam (INN) and methyprylon (INN)	kg	1.5
2933.79	2933.79.00	00	1	-- Other lactams - Other:	kg	1.5
2933.91	2933.91.00	00	0	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	kg	1.5
2933.92	2933.92.00	00	4	-- Azinphos-methyl (ISO)	kg	1.5
2933.99				-- Other:		
	2933.99.10	00	3	--- Mebendazole and parbendazole	kg	1.5
	2933.99.90	00	2	--- Other	kg	1.5
<b>29.34</b>				<b>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.</b>		
2934.10	2934.10.00	00	6	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg	1.5
2934.20	2934.20.00	00	4	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	1.5
2934.30	2934.30.00	00	2	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused - Other:	kg	1.5
2934.91	2934.91.00	00	1	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	kg	1.5
2934.92	2934.92.00	00	5	-- Other fentanyls and their derivatives	kg	1.5
2934.99				-- Other:		
	2934.99.10	00	4	--- Nucleic acids and their salts	kg	1.5
	2934.99.20	00	3	--- Sultones; sultams; diltiazem	kg	1.5
	2934.99.30	00	2	--- 6-Aminopenicillanic acid	kg	1.5
	2934.99.40	00	1	--- 3-Azido-3-deoxythymidine	kg	1.5
	2934.99.50	00	0	--- Oxadiazon, with a purity of 94% or more	kg	1.5
	2934.99.90	00	3	--- Other	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>29.35</b>				<b>Sulphonamides.</b>		
2935.10	2935.10.00	00	0	- N-Methylperfluorooctane sulphonamide	kg	1.5
2935.20	2935.20.00	00	5	- N-Ethylperfluorooctane sulphonamide	kg	1.5
2935.30	2935.30.00	00	3	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	kg	1.5
2935.40	2935.40.00	00	1	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	kg	1.5
2935.50	2935.50.00	00	6	- Other perfluorooctane sulphonamides	kg	1.5
2935.90	2935.90.00	00	5	- Other	kg	1.5

**SUB-CHAPTER XI**  
**PROVITAMINS, VITAMINS AND HORMONES**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>29.36</b>				<b>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.</b>		
				- Vitamins and their derivatives, unmixed:		
2936.21	2936.21.00	00	3	-- Vitamin A and their derivatives	kg	1.5
2936.22	2936.22.00	00	0	-- Vitamin B <sub>1</sub> and its derivatives	kg	1.5
2936.23	2936.23.00	00	4	-- Vitamin B <sub>2</sub> and its derivatives	kg	1.5
2936.24	2936.24.00	00	1	-- D- or DL-Pantothenic acid (Vitamin B <sub>5</sub> ) and its derivatives	kg	1.5
2936.25	2936.25.00	00	5	-- Vitamin B <sub>6</sub> and its derivatives	kg	1.5
2936.26	2936.26.00	00	2	-- Vitamin B <sub>12</sub> and its derivatives	kg	1.5
2936.27	2936.27.00	00	6	-- Vitamin C and its derivatives	kg	1.5
2936.28	2936.28.00	00	3	-- Vitamin E and its derivatives	kg	1.5
2936.29	2936.29.00	00	0	-- Other vitamins and their derivatives	kg	1.5
2936.90	2936.90.00	00	6	- Other, including natural concentrates	kg	1.5
<b>29.37</b>				<b>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</b>		
				- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11	2937.11.00	00	6	-- Somatotropin, its derivatives and structural analogues	kg	1.5
2937.12	2937.12.00	00	3	-- Insulin and its salts	kg	1.5
2937.19	2937.19.00	00	3	-- Other	kg	1.5
				- Steroidal hormones, their derivatives and structural analogues:		
2937.21	2937.21.00	00	4	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	kg	1.5
2937.22	2937.22.00	00	1	-- Halogenated derivatives of corticosteroidal hormones	kg	1.5
2937.23	2937.23.00	00	5	-- Oestrogens and progestogens	kg	1.5
2937.29	2937.29.00	00	1	-- Other	kg	1.5
2937.50	2937.50.00	00	1	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	kg	1.5
2937.90				- Other:		
	2937.90.10	00	6	-- Of oxygen-function amino-compounds	kg	1.5
	2937.90.20	00	5	-- Epinephrine; amino-acid derivatives	kg	1.5
	2937.90.90	00	5	-- Other	kg	1.5

SUB-CHAPTER XII

GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS,  
ESTERS AND OTHER DERIVATIVES

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>29.38</b>				<b>Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>		
2938.10	2938.10.00	00	3	- Rutoside (rutin) and its derivatives	kg	1.5
2938.90	2938.90.00	00	1	- Other	kg	1.5
<b>29.39</b>				<b>Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.</b>		
				- Alkaloids of opium and their derivatives; salts thereof:		
2939.11				-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof:		
	2939.11.10	00	0	--- Concentrates of poppy straw and salts thereof	kg	1.5
	2939.11.90	00	6	--- Other	kg	1.5
2939.19	2939.19.00	00	5	-- Other	kg	1.5
2939.20				- Alkaloids of cinchona and their derivatives; salts thereof:		
	2939.20.10	00	1	-- Quinine and its salts	kg	zero
	2939.20.90	00	0	-- Other	kg	zero
2939.30	2939.30.00	00	0	- Caffeine and its salts	kg	1.5
				- Alkaloids of ephedra and their derivatives; salts thereof:		
2939.41	2939.41.00	00	2	-- Ephedrine and its salts	kg	1.5
2939.42	2939.42.00	00	6	-- Pseudoephedrine (INN) and its salts	kg	1.5
2939.43	2939.43.00	00	3	-- Cathine (INN) and its salts	kg	1.5
2939.44	2939.44.00	00	0	-- Norephedrine and its salts	kg	1.5
2939.45	2939.45.00	00	4	-- Levometamphetamine, metamphetamine (INN), metamphetamine racemate and their salts	kg	1.5
2939.49	2939.49.00	00	6	-- Other	kg	1.5
				- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
2939.51	2939.51.00	00	0	-- Fenetylline (INN) and its salts	kg	1.5
2939.59	2939.59.00	00	4	-- Other	kg	1.5
				- Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.61	2939.61.00	00	5	-- Ergometrine (INN) and its salts	kg	1.5
2939.62	2939.62.00	00	2	-- Ergotamine (INN) and its salts	kg	1.5
2939.63	2939.63.00	00	6	-- Lysergic acid and its salts	kg	1.5

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
2939.69	2939.69.00	00	2	-- Other	kg	1.5
				- Other, of vegetal origin:		
2939.72	2939.72.00	00	0	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	kg	1.5
2939.79	2939.79.00	00	0	-- Other	kg	1.5
2939.80	2939.80.00	00	4	- Other	kg	1.5

**SUB-CHAPTER XIII  
OTHER ORGANIC COMPOUNDS**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>29.40</b> 2940.00	2940.00.00	00	0	<b>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.</b>	kg	1.5
<b>29.41</b>				<b>Antibiotics.</b>		
2941.10				- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:		
				- - Amoxicillin and its salts:		
	2941.10.11	00	0	- - - Non-sterile	kg	1.5
	2941.10.19	00	2	- - - Other	kg	1.5
	2941.10.20	00	4	- - Ampicillin and its salts	kg	1.5
	2941.10.90	00	4	- - Other	kg	1.5
2941.20	2941.20.00	00	4	- Streptomycins and their derivatives; salts thereof	kg	1.5
2941.30	2941.30.00	00	2	- Tetracyclines and their derivatives; salts thereof	kg	1.5
2941.40	2941.40.00	00	0	- Chloramphenicol and its derivatives; salts thereof	kg	1.5
2941.50	2941.50.00	00	5	- Erythromycin and its derivatives; salts thereof	kg	1.5
2941.90	2941.90.00	00	4	- Other	kg	1.5
<b>29.42</b> 2942.00	2942.00.00	00	2	<b>Other organic compounds.</b>	kg	1.5

## Chapter 30 Pharmaceutical products

### Notes.

1. This Chapter does not cover :
  - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
  - (b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (heading 24.04);
  - (c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
  - (d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
  - (e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
  - (f) Soap or other products of heading 34.01 containing added medicaments;
  - (g) Preparations with a basis of plaster for use in dentistry (heading 34.07);
  - (h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02); or
  - (ij) Diagnostic reagents of heading 38.22.
2. For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).
3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated :
  - (a) As unmixed products :
    - (1) Unmixed products dissolved in water;
    - (2) All goods of Chapter 28 or 29; and
    - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
  - (b) As products which have been mixed :
    - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
    - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
    - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature :
  - (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
  - (b) Sterile laminaria and sterile laminaria tents;
  - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
  - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
  - (e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments;
  - (f) Dental cements and other dental fillings; bone reconstruction cements;

- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

**Subheading Notes.**

1. For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated :
  - (a) As unmixed products, pure products, whether or not containing impurities;
  - (b) As products which have been mixed :
    - (1) The products mentioned in (a) above dissolved in water or in other solvents;
    - (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
    - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.
  
2. Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients : amodiaquine (INN); artelinic acid or its salts; arteminol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperaquine (INN); pyrimethamine (INN) or sulfadoxine (INN).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
30.01				<b>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.</b>		
3001.20	3001.20.00	00	1	- Extracts of glands or other organs or of their secretions	kg	zero
3001.90	3001.90.00	00	1	- Other	kg	zero
30.02				<b>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; cell cultures, whether or not modified.</b>		
				- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :		
3002.12				-- Antisera and other blood fractions :		
	3002.12.10	00	4	--- Antisera; plasma protein solutions; haemoglobin powder	kg	zero
	3002.12.90	00	3	--- Other	kg	zero
3002.13	3002.13.00	00	2	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	kg	zero
3002.14	3002.14.00	00	6	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	kg	zero
3002.15	3002.15.00	00	3	-- Immunological products, put up in measured doses or in forms or packings for retail sale	kg	zero
				- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :		
3002.41				-- Vaccines for human medicine :		
	3002.41.10	00	1	--- Tetanus toxoid	kg	zero
	3002.41.20	00	0	--- Pertussis, measles, meningitis or polio vaccines	kg	zero
	3002.41.90	00	0	--- Other	kg	zero
3002.42	3002.42.00	00	6	-- Vaccines for veterinary medicine	kg	zero
3002.49	3002.49.00	00	6	-- Other	kg	zero
				- Cell cultures, whether or not modified :		
3002.51	3002.51.00	00	0	-- Cell therapy products	kg	zero
3002.59	3002.59.00	00	4	-- Other	kg	zero
3002.90	3002.90.00	00	2	- Other	kg	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
30.03				<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</b>		
3003.10				- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :		
	3003.10.10	00	4	-- Containing amoxicillin (INN) or its salts	kg	5
	3003.10.20	00	3	-- Containing ampicillin (INN) or its salts	kg	5
	3003.10.90			-- Other:	kg	5
		10	6	--- Containing penicillions or derivatives thereof		
		20	2	--- Containing streptomycins or derivatives thereof		
3003.20	3003.20.00	00	3	- Other, containing antibiotics	kg	5
				- Other, containing hormones or other products of heading 29.37 :		
3003.31	3003.31.00	00	5	-- Containing insulin	kg	zero
3003.39	3003.39.00	00	2	-- Other	kg	5
				- Other, containing alkaloids or derivatives thereof:		
3003.41	3003.41.00	00	3	-- Containing ephedrine or its salts	kg	5
3003.42	3003.42.00	00	0	-- Containing pseudoephedrine (INN) or its salts	kg	5
3003.43	3003.43.00	00	4	-- Containing norephedrine or its salts	kg	5
3003.49	3003.49.00	00	0	-- Other	kg	5
3003.60	3003.60.00	00	2	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	kg	5
3003.90	3003.90.00	00	3	- Other	kg	5
30.04				<b>Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.</b>		
3004.10				- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives :		
				-- Containing penicillins or derivatives thereof :		
	3004.10.15	00	1	--- Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	kg	5
	3004.10.16	00	3	--- Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally	kg	5
	3004.10.19	00	2	--- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3004.10.20	00	4	-- Containing streptomycins or derivatives thereof	kg	5
3004.20				- Other, containing antibiotics :		
	3004.20.10	00	3	-- Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form	kg	5
				-- Containing erythromycin or derivatives thereof :		
	3004.20.31	00	3	--- Of a kind taken orally	kg	5
	3004.20.32	00	5	--- In ointment form	kg	5
	3004.20.39	00	5	--- Other	kg	5
				-- Containing tetracyclines or chloramphenicols or derivatives thereof :		
	3004.20.71	00	6	--- Of a kind taken orally or in ointment form	kg	5
	3004.20.79	00	1	--- Other	kg	5
				-- Other :		
	3004.20.91	00	4	--- Of a kind taken orally or in ointment form	kg	5
	3004.20.99	00	6	--- Other	kg	5
				- Other, containing hormones or other products of heading 29.37 :		
3004.31	3004.31.00	00	6	-- Containing insulin	kg	zero
3004.32				-- Containing corticosteroid hormones, their derivatives or structural analogues :		
	3004.32.10	00	2	--- Containing dexamethasone or their derivatives	kg	5
	3004.32.40	00	6	--- Containing hydrocortisone sodium succinate or flucinolone acetonide	kg	5
	3004.32.90	00	1	--- Other	kg	5
3004.39	3004.39.00	00	3	-- Other	kg	5
				- Other, containing alkaloids or derivatives thereof		
3004.41	3004.41.00	00	4	-- Containing ephedrine or its salts	kg	5
3004.42	3004.42.00	00	1	-- Containing pseudoephedrine (INN) or its salts	kg	5
3004.43	3004.43.00	00	5	-- Containing norephedrine or its salts	kg	5
3004.49				-- Other :		
				--- Containing morphine or its derivatives :		
	3004.49.11	00	2	---- Of a kind taken orally or for injection	kg	5
	3004.49.19	00	4	---- Other	kg	5
				--- Containing papaverine or berberine :		
	3004.49.51	00	5	---- Of a kind taken orally	kg	5
	3004.49.59	00	0	---- Other	kg	5
	3004.49.60	00	2	--- Containing theophylline, of a kind taken orally	kg	5
	3004.49.70	00	1	--- Containing atropine sulphate	kg	5
	3004.49.80	00	0	--- Containing quinine hydrochloride or dihydroquinine chloride, for injection; containing quinine sulphate or bisulphate, of a kind taken orally	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3004.49.90	00	6	--- Other	kg	5
3004.50				- Other, containing vitamins or other products of heading 29.36 :		
	3004.50.10	00	4	-- Of a kind suitable for children, in syrup form	kg	5
				-- Other, containing more than one vitamin :		
	3004.50.21	00	5	--- Of a kind taken orally	kg	5
	3004.50.29	00	0	--- Other	kg	5
				-- Other :		
	3004.50.91	00	5	--- Containing vitamin A, B or C	kg	5
	3004.50.99	00	0	--- Other	kg	5
3004.60				- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter :		
	3004.60.10	00	2	-- Containing artemisinin combined with other pharmaceutical active ingredients	kg	5
	3004.60.20	00	1	-- Containing artesunate or chloroquine	kg	5
	3004.60.90	00	1	-- Other	kg	5
3004.90				- Other :		
	3004.90.10	00	3	-- Transdermal therapeutic system patches for the treatment of cancer or heart diseases	kg	5
	3004.90.20	00	2	-- Closed sterile water for inhalation, pharmaceutical grade	kg	5
	3004.90.30	00	1	-- Antiseptics	kg	5
				-- Anaesthetics :		
	3004.90.41	00	2	--- Containing procaine hydrochloride	kg	5
	3004.90.49	00	4	--- Other	kg	5
				-- Analgesics, antipyretics and other medicaments for the treatment of coughs or colds, whether or not containing antihistamines :		
	3004.90.51	00	1	--- Containing acetylsalicylic acid, paracetamol or dipyron (INN), of a kind taken orally	kg	5
	3004.90.53	00	5	--- Containing diclofenac, of a kind taken orally	kg	5
	3004.90.54	00	0	--- Containing piroxicam (INN) or ibuprofen	kg	5
	3004.90.55	00	2	--- Other, in liniment form	kg	5
	3004.90.59	00	3	--- Other	kg	5
				-- Antimalarials :		
	3004.90.62	00	2	--- Containing primaquine	kg	5
	3004.90.64	00	6	--- Containing artemisinin other than of subheading 3004.60.10	kg	5
				--- Other :		
	3004.90.65	00	1	---- Herbal medicaments	kg	5
	3004.90.69	00	2	---- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				-- Anthelmintic :		
	3004.90.71	00	6	--- Containing piperazine or mebendazole (INN)	kg	5
				--- Other :		
	3004.90.72	00	1	---- Herbal medicaments	kg	5
	3004.90.79	00	1	---- Other	kg	5
				-- Other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases :		
	3004.90.81	00	5	--- Containing deferoxamine, for injection	kg	5
	3004.90.82	00	0	--- Anti HIV/AIDS medicaments	kg	5
	3004.90.89	00	0	--- Other	kg	5
				-- Other :		
	3004.90.91	00	4	--- Containing sodium chloride or glucose, for infusion	kg	5
	3004.90.92	00	6	--- Containing sorbitol or salbutamol, for infusion	kg	5
	3004.90.93	00	1	--- Containing sorbitol or salbutamol, in other forms	kg	5
	3004.90.94	00	3	--- Containing cimetidine (INN) or ranitidine (INN) other than for injection	kg	5
	3004.90.95	00	5	--- Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion	kg	5
	3004.90.96	00	0	--- Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	kg	5
				--- Other :		
	3004.90.98	00	4	---- Herbal medicaments	kg	5
	3004.90.99	00	6	---- Other	kg	5
<b>30.05</b>				<b>Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.</b>		
3005.10				- Adhesive dressings and other articles having an adhesive layer :		
	3005.10.10	00	6	-- Impregnated or coated with pharmaceutical substances	kg	zero
	3005.10.90	00	5	-- Other	kg	zero
3005.90				- Other :		
	3005.90.10	00	4	-- Bandages	kg	zero
	3005.90.20	00	3	-- Gauze	kg	zero
	3005.90.90	00	3	-- Other	kg	zero
<b>30.06</b>				<b>Pharmaceutical goods specified in Note 4 to this Chapter.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3006.10				- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable :		
	3006.10.10	00	0	-- Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	kg	zero
	3006.10.90	00	6	-- Other	kg	zero
3006.30				- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient :		
	3006.30.10	00	3	-- Barium sulphate, of a kind taken orally	kg	zero
	3006.30.20	00	2	-- Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	kg	zero
	3006.30.30	00	1	-- Other microbial diagnostic reagents	kg	zero
	3006.30.90	00	2	-- Other	kg	zero
3006.40				- Dental cements and other dental fillings; bone reconstruction cements :		
	3006.40.10	00	1	-- Dental cements and other dental fillings	kg	zero
	3006.40.20	00	0	-- Bone reconstruction cements	kg	zero
3006.50	3006.50.00	00	0	- First-aid boxes and kits	kg	zero
3006.60	3006.60.00	00	5	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	kg	zero
3006.70	3006.70.00	00	3	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	kg	zero
				- Other :		
3006.91	3006.91.00	00	3	-- Appliances identifiable for ostomy use	kg	zero
3006.92				-- Waste pharmaceuticals :		
	3006.92.10	00	6	--- Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	kg	zero
	3006.92.90	00	5	--- Other	kg	zero
3006.93	3006.93.00	00	4	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	kg	zero

## Chapter 31

### Fertilisers

#### Notes.

1. This Chapter does not cover :
  - (a) Animal blood of heading 05.11;
  - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
  - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
  - (a) Goods which answer to one or other of the descriptions given below:
    - (i) Sodium nitrate, whether or not pure;
    - (ii) Ammonium nitrate, whether or not pure;
    - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
    - (iv) Ammonium sulphate, whether or not pure;
    - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
    - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
    - (vii) Calcium cyanamide, whether or not pure or treated with oil;
    - (viii) Urea, whether or not pure.
  - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
  - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
  - (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
  - (a) Goods which answer to one or other of the descriptions given below:
    - (i) Basic slag;
    - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
    - (iii) Superphosphates (single, double or triple);
    - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
  - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
  - (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05 :
  - (a) Goods which answer to one or other of the descriptions given below:
    - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
    - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;

- (iii) Potassium sulphate, whether or not pure;
  - (iv) Magnesium potassium sulphate, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
- 5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
- 6. For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>31.01</b>				<b>Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.</b>		
	3101.00.10	00	6	- Of solely vegetable origin	kg	zero
				- Other :		
	3101.00.92	00	2	-- Of animal origin (other than guano), chemically treated	kg	zero
	3101.00.99	00	2	-- Other	kg	zero
<b>31.02</b>				<b>Mineral or chemical fertilisers, nitrogenous.</b>		
3102.10	3102.10.00	00	6	- Urea, whether or not in aqueous solution	kg	zero
				- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :		
3102.21	3102.21.00	00	1	-- Ammonium sulphate	kg	zero
3102.29	3102.29.00	00	5	-- Other	kg	zero
3102.30	3102.30.00	00	2	- Ammonium nitrate, whether or not in aqueous solution	kg	zero
3102.40	3102.40.00	00	0	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	zero
3102.50	3102.50.00	00	5	- Sodium nitrate	kg	zero
3102.60	3102.60.00	00	3	- Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	zero
3102.80	3102.80.00	00	6	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	zero
3102.90	3102.90.00	00	4	- Other, including mixtures not specified in the foregoing subheadings	kg	zero
<b>31.03</b>				<b>Mineral or chemical fertilisers, phosphatic.</b>		
				- Superphosphates :		
3103.11				-- Containing by weight 35 % or more of diphosphorus pentoxide (P2O5) :		
	3103.11.10	00	3	--- Feed grade	kg	zero
	3103.11.90	00	2	--- Other	kg	zero
3103.19				-- Other :		
	3103.19.10	00	0	--- Feed grade	kg	zero
	3103.19.90	00	6	--- Other	kg	zero
3103.90				- Other :		
	3103.90.10	00	4	-- Calcined phosphatic fertilisers	kg	zero
	3103.90.90	00	3	-- Other	kg	zero
<b>31.04</b>				<b>Mineral or chemical fertilisers, potassic.</b>		
3104.20	3104.20.00	00	6	- Potassium chloride	kg	zero
3104.30	3104.30.00	00	4	- Potassium sulphate	kg	zero
3104.90	3104.90.00	00	6	- Other	kg	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
31.05				<b>Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.</b>		
3105.10				- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg :		
	3105.10.10	00	1	- - Superphosphates and calcined phosphatic fertilisers	kg	zero
	3105.10.20	00	0	- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	kg	zero
	3105.10.90	00	0	- - Other	kg	zero
3105.20	3105.20.00	00	0	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	zero
3105.30	3105.30.00	00	5	- Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	zero
3105.40	3105.40.00	00	3	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen orthophosphate (diammonium phosphate)	kg	zero
				- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :		
3105.51	3105.51.00	00	5	- - Containing nitrates and phosphates	kg	zero
3105.59	3105.59.00	00	2	- - Other	kg	zero
3105.60	3105.60.00	00	6	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	zero
3105.90	3105.90.00	00	0	- Other	kg	zero

## Chapter 32

### Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

#### Notes.

1. This Chapter does not cover :
  - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
  - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
  - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of :
  - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
  - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>32.01</b>				<b>Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.</b>		
3201.10	3201.10.00	00	0	- Quebracho extract	kg	3
3201.20	3201.20.00	00	5	- Wattle extract	kg	3
3201.90	3201.90.00			- Other :	kg	3
		10	1	-- Cutch extract		
		20	4	-- Gambier		
		90	4	-- Other		
<b>32.02</b>				<b>Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.</b>		
3202.10	3202.10.00	00	1	- Synthetic organic tanning substances	kg	3
3202.90	3202.90.00	00	6	- Other	kg	3
<b>32.03</b>				<b>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.</b>		
	3203.00.10	00	3	- Of a kind used in the food or drink industries	kg	7.5
	3203.00.90	00	2	- Other	kg	3
<b>32.04</b>				<b>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.</b>		
				- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :		
3204.11				-- Disperse dyes and preparations based thereon :		
	3204.11.10	00	6	--- Crude	kg	3
	3204.11.90	00	5	--- Other	kg	3
3204.12				-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon :		
	3204.12.10	00	3	--- Acid dyes	kg	3
	3204.12.90	00	2	--- Other	kg	3
3204.13	3204.13.00	00	1	-- Basic dyes and preparations based thereon	kg	3
3204.14	3204.14.00	00	5	-- Direct dyes and preparations based thereon	kg	3
3204.15	3204.15.00	00	2	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	kg	3
3204.16	3204.16.00	00	6	-- Reactive dyes and preparations based thereon	kg	3
3204.17				-- Pigments and preparations based thereon :		
	3204.17.10	00	2	--- Synthetic organic pigment in powder form	kg	3
	3204.17.90	00	1	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3204.18	3204.18.00	00	0	-- Carotenoid colouring matters and preparations based thereon	kg	3
3204.19	3204.19.00	00	4	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	kg	3
3204.20	3204.20.00	00	1	- Synthetic organic products of a kind used as fluorescent brightening agents	kg	3
3204.90	3204.90.00	00	1	- Other	kg	3
<b>32.05</b> 3205.00	3205.00.00	00	6	<b>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.</b>	kg	3
<b>32.06</b>				<b>Other colouring matter; preparations as specified in Note 3 to this Chapter other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.</b>		
				- Pigments and preparations based on titanium dioxide :		
3206.11				-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter :		
	3206.11.10	00	1	--- Pigments	kg	3
	3206.11.90	00	0	--- Other	kg	3
3206.19				-- Other :		
	3206.19.10	00	5	--- Pigments	kg	3
	3206.19.90	00	4	--- Other	kg	3
3206.20				- Pigments and preparations based on chromium compounds :		
	3206.20.10	00	2	-- Chrome yellow, chrome green and molybdate orange or red based on chromium compounds	kg	3
	3206.20.90	00	1	-- Other	kg	3
				- Other colouring matter and other preparations :		
3206.41				-- Ultramarine and preparations based thereon :		
	3206.41.10	00	2	--- Preparations	kg	3
	3206.41.90	00	1	--- Other	kg	3
3206.42				-- Lithopone and other pigments and preparations based on zinc sulphide :		
	3206.42.10	00	6	--- Preparations	kg	3
	3206.42.90	00	5	--- Other	kg	3
3206.49				-- Other :		
				--- Preparations :		
	3206.49.11	00	1	---- Of inorganic pigments based on cadmium compounds or hexacyanoferrates (ferrocyanides and ferricyanides)	kg	3
	3206.49.19	00	3	---- Other	kg	3
	3206.49.90	00	5	--- Other	kg	3
3206.50				- Inorganic products of a kind used as luminophores :		
	3206.50.10	00	3	-- Preparations	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3206.50.90	00	2	-- Other	kg	3
<b>32.07</b>				<b>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.</b>		
3207.10	3207.10.00	00	6	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	3
3207.20				- Vitrifiable enamels and glazes, engobes (slips) and similar preparations :		
	3207.20.10	00	3	-- Enamel frits	kg	3
	3207.20.90	00	2	-- Other	kg	3
3207.30	3207.30.00	00	2	- Liquid lustres and similar preparations	kg	3
3207.40	3207.40.00	00	0	- Glass frit and other glass, in the form of powder, granules or flakes	kg	3
<b>32.08</b>				<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.</b>		
3208.10				- Based on polyesters :		
				-- Varnishes (including lacquers) :		
	3208.10.11	00	1	--- Of a kind used in dentistry	kg	7.5
	3208.10.19	00	3	--- Other	kg	7.5
	3208.10.20	00	5	-- Anti-fouling and/or anti-corrosive paints for ships' hulls	kg	7.5
	3208.10.90	00	5	-- Other	kg	7.5
3208.20				- Based on acrylic or vinyl polymers :		
	3208.20.40	00	1	-- Anti-fouling and/or anti-corrosive paints for ships' hulls	kg	7.5
	3208.20.70	00	5	-- Varnishes (including lacquers), of a kind used in dentistry	kg	7.5
	3208.20.90	00	3	-- Other	kg	7.5
3208.90				- Other :		
				-- Varnishes (including lacquers), exceeding 100° C heat resistance :		
	3208.90.11	00	6	--- Of a kind used in dentistry	kg	7.5
	3208.90.19	00	1	--- Other	kg	7.5
				-- Varnishes (including lacquers), not exceeding 100° C heat resistance :		
	3208.90.21	00	5	--- Of a kind used in dentistry	kg	7.5
	3208.90.29	00	0	--- Other	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3208.90.30	00	2	-- Anti-fouling and/or anti-corrosive paints for ships' hulls	kg	7.5
	3208.90.90	00	3	-- Other	kg	7.5
<b>32.09</b>				<b>Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.</b>		
3209.10				- Based on acrylic or vinyl polymers :		
	3209.10.10	00	0	-- Varnishes (including lacquers)	kg	7.5
	3209.10.40	00	4	-- Leather paints	kg	7.5
	3209.10.50	00	3	-- Anti-fouling and/or anti-corrosive paints for ships' hulls	kg	7.5
	3209.10.90	00	6	-- Other	kg	7.5
3209.90	3209.90.00	00	6	- Other	kg	7.5
<b>32.10</b> 3210.00				<b>Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.</b>		
	3210.00.10	00	3	- Varnishes (including lacquers)	kg	7.5
	3210.00.20	00	2	- Distempers	kg	7.5
	3210.00.30	00	1	- Prepared water pigments of a kind used for finishing leather	kg	7.5
				- Other :		
	3210.00.91	00	4	-- Anti-fouling and/or anti-corrosive paints for ships' hulls	kg	7.5
	3210.00.99	00	6	-- Other	kg	7.5
<b>32.11</b> 3211.00	3211.00.00	00	5	<b>Prepared driers.</b>	kg	3
<b>32.12</b>				<b>Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.</b>		
3212.10	3212.10.00	00	4	- Stamping foils	kg	3
3212.90				- Other :		
				-- 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) :		
	3212.90.11	00	3	--- Aluminium paste	kg	3
	3212.90.13	00	0	--- White lead dispersed in oil	kg	3
	3212.90.14	00	2	--- Other, for the manufacture of leather paint	kg	3
	3212.90.19	00	5	--- Other	kg	3
				-- Dyes and other colouring matter put up in forms or packings for retail sale :		
	3212.90.21	00	2	--- Of a kind used in the food or drink industries	kg	3
	3212.90.22	00	4	--- Other dyes	kg	3
	3212.90.29	00	4	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>32.13</b>				<b>Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.</b>		
3213.10	3213.10.00	00	5	- Colours in sets	kg	3
3213.90	3213.90.00	00	3	- Other	kg	3
<b>32.14</b>				<b>Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.</b>		
3214.10	3214.10.00	00	6	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	kg	7.5
3214.90	3214.90.00	00	4	- Other	kg	7.5
<b>32.15</b>				<b>Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.</b>		
				- Printing ink :		
3215.11				-- Black :		
	3215.11.10	00	3	--- Ultra-violet curable inks	kg	1.5
	3215.11.20	00	2	--- Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, 8443.32 or 8443.39	kg	1.5
	3215.11.90	00	2	--- Other	kg	1.5
3215.19				-- Other :		
	3215.19.10	00	0	--- Solid ink in engineered shapes for insertion into apparatus of subheading 8443.31, 8443.32 or 8443.39	kg	1.5
	3215.19.90	00	6	--- Other	kg	1.5
3215.90				- Other :		
	3215.90.10	00	4	-- Carbon mass of a kind used to manufacture carbon paper	kg	1.5
	3215.90.60	00	6	-- Writing or drawing ink	kg	1.5
	3215.90.70	00	5	-- Ink of a kind suitable for use with duplicating machines of heading 84.72	kg	1.5
	3215.90.90	00	3	-- Other	kg	1.5

**Chapter 33**  
**Essential oils and resinoids; perfumery, cosmetic or toilet preparations**

**Notes.**

1. This Chapter does not cover :
  - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
  - (b) Soap or other products of heading 34.01; or
  - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
33.01				<b>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.</b>		
				- Essential oils of citrus fruit :		
3301.12	3301.12.00	00	3	-- Of orange	kg	3
3301.13	3301.13.00	00	0	-- Of lemon	kg	3
3301.19	3301.19.00	00	3	-- Other	kg	3
				- Essential oils other than those of citrus fruit :		
3301.24	3301.24.00	00	2	-- Of peppermint ( <i>Mentha piperita</i> )	kg	3
3301.25	3301.25.00	00	6	-- Of other mints	kg	3
3301.29				-- Other :		
	3301.29.20	00	6	--- Of sandalwood	kg	3
	3301.29.30	00	5	--- Of citronella	kg	3
	3301.29.40	00	4	--- Of nutmeg	kg	3
	3301.29.50	00	3	--- Of cloves	kg	3
	3301.29.60	00	2	--- Of patchouli	kg	3
	3301.29.70	00	1	--- Of lemon grass, cinnamon, ginger, cardamom or fennel	kg	3
	3301.29.90	00	6	--- Other	kg	3
3301.30	3301.30.00	00	5	- Resinoids	kg	3
3301.90				- Other :		
	3301.90.10	00	6	-- Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	kg	3
	3301.90.20	00	5	-- Extracted oleoresins	kg	3
	3301.90.90	00	5	-- Other	kg	3
33.02				<b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.</b>		
3302.10				- Of a kind used in the food or drink industries :		
	3302.10.10	00	2	-- Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	kg	10
	3302.10.20	00	1	-- Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	kg	10
	3302.10.30	00	0	-- Other, not containing alcohol	kg	10
	3302.10.90	00	1	-- Other	kg	10
3302.90	3302.90.00	00	1	- Other	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
33.03 3303.00	3303.00.00	00	6	Perfumes and toilet waters.	kg	20
33.04				Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		
3304.10	3304.10.00	00	5	- Lip make-up preparations	kg	20
3304.20	3304.20.00	00	3	- Eye make-up preparations	kg	20
3304.30	3304.30.00	00	1	- Manicure or pedicure preparations	kg	20
				- Other :		
3304.91	3304.91.00			-- Powders, whether or not compressed :	kg	20
		10	3	--- Face powder		
		20	6	--- Talcum powder		
		30	2	--- Baby powder		
		90	6	--- Other		
3304.99				-- Other :		
	3304.99.20	00	2	--- Anti-acne preparations	kg	20
	3304.99.30	00	1	--- Other face or skin creams and lotions	kg	20
	3304.99.90	00	2	--- Other	kg	20
33.05				Preparations for use on the hair.		
3305.10				- Shampoos :		
	3305.10.10	00	5	-- Having anti-fungal properties	kg	20
	3305.10.90	00	4	-- Other	kg	20
3305.20	3305.20.00	00	4	- Preparations for permanent waving or straightening	kg	20
3305.30	3305.30.00	00	2	- Hair lacquers	kg	20
3305.90	3305.90.00	00	4	- Other	kg	20
33.06				Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		
3306.10				- Dentifrices :		
	3306.10.10	00	6	-- Powders and pastes for dental prophylaxis	kg	10
	3306.10.90	00	5	-- Other	kg	10
3306.20	3306.20.00	00	5	- Yarn used to clean between the teeth (dental floss)	kg	10
3306.90	3306.90.00	00	5	- Other	kg	10
33.07				Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		
3307.10	3307.10.00	00	1	- Pre-shave, shaving or after-shave preparations	kg	15
3307.20	3307.20.00	00	6	- Personal deodorants and antiperspirants	kg	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3307.30	3307.30.00	00	4	- Perfumed bath salts and other bath preparations	kg	20
				- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites :		
3307.41				-- "Agarbatti" and other odoriferous preparations which operate by burning :		
	3307.41.10	00	5	--- Scented powders (incense) of a kind used during religious rites	kg	20
	3307.41.90	00	4	--- Other	kg	20
3307.49				-- Other :		
	3307.49.10	00	2	--- Room perfuming preparations, whether or not having disinfectant properties	kg	20
	3307.49.90	00	1	--- Other	kg	20
3307.90				- Other :		
	3307.90.10	00	5	-- Animal toilet preparations	kg	20
	3307.90.30	00	3	-- Papers and tissues, impregnated or coated with perfume or cosmetics	kg	20
	3307.90.40	00	2	-- Other perfumery or cosmetics, including depilatories	kg	20
	3307.90.50	00	1	-- Contact lens or artificial eye solutions	kg	20
	3307.90.90	00	4	-- Other	kg	20

## Chapter 34

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

#### Notes.

1. This Chapter does not cover :
  - (a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 15.17);
  - (b) Separate chemically defined compounds; or
  - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5 % at 20°C and left to stand for one hour at the same temperature :
  - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
  - (b) reduce the surface tension of water to  $4.5 \times 10^{-2}$  N/m (45 dyne/cm) or less.
4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to :
  - (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
  - (b) Products obtained by mixing different waxes;
  - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to :

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
34.01				Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.		
				- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :		
3401.11				-- For toilet use (including medicated products) :		
	3401.11.40	00	4	--- Medicated soap including disinfectant soap	kg	10
	3401.11.50	00	3	--- Other soap including bath soap	kg	10
				--- Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent :		
	3401.11.61	00	4	---- Of nonwovens in packings for retail sale	kg	10
	3401.11.69	00	6	---- Other	kg	10
	3401.11.70	00	1	--- Other, of paper, impregnated, coated or covered with soap or detergent	kg	10
	3401.11.90	00	6	--- Other	kg	10
3401.19				-- Other :		
	3401.19.10	00	4	--- Of felt or nonwovens, impregnated, coated or covered with soap or detergent	kg	10
	3401.19.20	00	3	--- Of paper, impregnated, coated or covered with soap or detergent	kg	10
	3401.19.90			--- Other :	kg	10
		10	6	---- Laundry soaps		
		90	2	---- Other		
3401.20				- Soap in other forms :		
	3401.20.20	00	0	-- Soap chips	kg	3
				-- Other :		
	3401.20.91	00	2	--- Of a kind used for flotation de-inking of recycled paper	kg	3
	3401.20.99			--- Other :	kg	10
		10	0	---- Laundry soaps		
		90	3	---- Other		
3401.30	3401.30.00	00	0	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
34.02				Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.		
				- Anionic organic surface-active agents, whether or not put up for retail sale :		
3402.31				-- Linear alkylbenzene sulphonic acids and their salts :		
	3402.31.10	00	4	--- Sulphonated alkylbenzenes	kg	3
	3402.31.90	00	3	--- Other	kg	3
3402.39				-- Other :		
	3402.39.10	00	1	--- Sulphated fatty alcohols	kg	3
	3402.39.90	00	0	--- Other	kg	3
				- Other organic surface-active agents, whether or not put up for retail sale :		
3402.41	3402.41.00	00	3	-- Cationic	kg	3
3402.42				-- Non-ionic :		
	3402.42.10	00	6	--- Hydroxyl-terminated polybutadiene	kg	3
	3402.42.90	00	5	--- Other	kg	3
3402.49				-- Other :		
	3402.49.10	00	6	--- Of a kind suitable for use in fire-extinguishing preparations	kg	3
	3402.49.90	00	5	--- Other	kg	3
3402.50				- Preparations put up for retail sale :		
				-- In liquid form :		
	3402.50.11	00	5	--- Surface-active preparations	kg	10
	3402.50.12	00	0	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	10
	3402.50.19	00	0	--- Other	kg	10
				-- Other :		
	3402.50.91	00	4	--- Surface-active preparations	kg	10
	3402.50.92	00	6	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	10
	3402.50.99	00	6	--- Other	kg	10
3402.90				- Other :		
				-- In liquid form :		
	3402.90.11	00	4	--- Anionic wetting agents	kg	3
	3402.90.12	00	6	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	3
	3402.90.13	00	1	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3402.90.14	00	3	--- Other anionic surface-active preparations	kg	3
	3402.90.19	00	6	--- Other	kg	3
				-- Other :		
	3402.90.91	00	3	--- Anionic wetting agents	kg	3
	3402.90.92	00	5	--- Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	3
	3402.90.93	00	0	--- Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	kg	3
	3402.90.94	00	2	--- Other anionic surface-active preparations	kg	3
	3402.90.99	00	5	--- Other	kg	3
<b>34.03</b>				<b>Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.</b>		
				- Containing petroleum oils or oils obtained from bituminous minerals :		
3403.11				-- Preparations for the treatment of textile materials, leather, furskins or other materials :		
				--- In liquid form :		
	3403.11.11	00	4	---- Lubricating preparations	kg	3
	3403.11.19	00	6	---- Other	kg	3
	3403.11.90	00	1	--- Other	kg	3
3403.19				-- Other :		
				--- In liquid form :		
	3403.19.11	00	1	---- Preparations for aircraft engines	kg	3
	3403.19.12	00	3	---- Other preparations containing silicone oil	kg	3
	3403.19.19	00	3	---- Other	kg	3
	3403.19.90	00	5	--- Other	kg	3
				- Other :		
3403.91				-- Preparations for the treatment of textile materials, leather, furskins or other materials :		
				--- In liquid form :		
	3403.91.11	00	2	---- Preparations containing silicone oil	kg	3
	3403.91.19	00	4	---- Other	kg	3
	3403.91.90	00	6	--- Other	kg	3
3403.99				-- Other :		
				--- In liquid form :		
	3403.99.11	00	6	---- Preparations for aircraft engines	kg	3
	3403.99.12	00	1	---- Other preparations containing silicone oil	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3403.99.19	00	1	- - - - Other	kg	3
	3403.99.90	00	3	- - - Other	kg	3
<b>34.04</b>				<b>Artificial waxes and prepared waxes.</b>		
3404.20	3404.20.00	00	5	- Of poly(oxyethylene) (polyethylene glycol)	kg	3
3404.90				- Other :		
	3404.90.10	00	4	- - Of chemically modified lignite	kg	3
	3404.90.90	00	3	- - Other	kg	3
<b>34.05</b>				<b>Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.</b>		
3405.10	3405.10.00	00	1	- Polishes, creams and similar preparations for footwear or leather	kg	7.5
3405.20	3405.20.00	00	6	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	kg	7.5
3405.30	3405.30.00	00	4	- Polishes and similar preparations for coachwork, other than metal polishes	kg	7.5
3405.40	3405.40.00	00	2	- Scouring pastes and powders and other scouring preparations	kg	7.5
3405.90				- Other :		
	3405.90.10	00	5	- - Metal polishes	kg	7.5
	3405.90.90	00	4	- - Other	kg	7.5
<b>34.06</b> 3406.00	3406.00.00	00	4	<b>Candles, tapers and the like.</b>	kg	5
<b>34.07</b>				<b>Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).</b>		
3407.00	3407.00.10	00	4	- Modelling pastes, including those put up for children's amusement	kg	3
	3407.00.20	00	3	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	kg	3
	3407.00.30	00	2	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	kg	3

**Chapter 35**  
**Albuminoidal substances; modified starches; glues; enzymes**

**Notes.**

1. This Chapter does not cover :
  - (a) Yeasts (heading 21.02);
  - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
  - (c) Enzymatic preparations for pre-tanning (heading 32.02);
  - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
  - (e) Hardened proteins (heading 39.13); or
  - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>35.01</b>				<b>Casein, caseinates and other casein derivatives; casein glues.</b>		
3501.10	3501.10.00	00	6	- Casein	kg	5
3501.90				- Other :		
	3501.90.10	00	3	-- Caseinates and other casein derivatives	kg	5
	3501.90.20	00	2	-- Casein glues	kg	5
<b>35.02</b>				<b>Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.</b>		
				- Egg albumin :		
3502.11	3502.11.00	00	4	-- Dried	kg	5
3502.19	3502.19.00	00	1	-- Other	kg	5
3502.20	3502.20.00	00	5	- Milk albumin, including concentrates of two or more whey proteins	kg	5
3502.90	3502.90.00	00	5	- Other	kg	5
<b>35.03</b>				<b>Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.</b>		
3503.00				- Gelatin and gelatin derivatives :		
	3503.00.41	00	1	-- In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	kg	5
	3503.00.49	00	3	-- Other	kg	5
	3503.00.50	00	5	- Isinglass	kg	5
				- Other glues of animal origin :		
	3503.00.61	00	6	-- Fish glues	kg	3
	3503.00.69	00	1	-- Other	kg	3
<b>35.04</b> 3504.00	3504.00.00	00	4	<b>Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.</b>	kg	3
<b>35.05</b>				<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>		
3505.10				- Dextrins and other modified starches :		
	3505.10.10	00	2	-- Dextrins; soluble or roasted starches	kg	3
	3505.10.90	00	1	-- Other	kg	3
3505.20	3505.20.00	00	1	- Glues	kg	3
<b>35.06</b>				<b>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3506.10	3506.10.00	00	4	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	kg	3
				- Other :		
3506.91				-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber :		
	3506.91.10	00	5	--- Optically clear free-film adhesives and optically clear curable liquid adhesives of a kind used solely or principally for the manufacture of flat panel displays or touch-sensitive screen panels	kg	3
	3506.91.90	00	4	--- Other	kg	3
3506.99	3506.99.00	00	3	-- Other	kg	3
<b>35.07</b>				<b>Enzymes; prepared enzymes not elsewhere specified or included.</b>		
3507.10	3507.10.00	00	5	- Rennet and concentrates thereof	kg	3
3507.90	3507.90.00	00	3	- Other	kg	3

## Chapter 36

### Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

#### Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading 36.06 applies only to :
  - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>36.01</b> 3601.00	3601.00.00			<b>Propellant powders.</b>	kg	7.5
		10	6	- Black powder		
		90	2	- Other		
<b>36.02</b> 3602.00	3602.00.00	00	4	<b>Prepared explosives, other than propellant powders.</b>	kg	3
<b>36.03</b>				<b>Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.</b>		
3603.10	3603.10.00	00	3	- Safety fuses	kg	3
3603.20	3603.20.00	00	1	- Detonating cords	kg	3
3603.30	3603.30.00	00	6	- Percussion caps	kg	3
3603.40	3603.40.00	00	4	- Detonating caps	kg	3
3603.50	3603.50.00	00	2	- Igniters	kg	3
3603.60	3603.60.00	00	0	- Electric detonators	kg	3
<b>36.04</b>				<b>Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.</b>		
3604.10	3604.10.00	00	4	- Fireworks	kg	10
3604.90				- Other :		
	3604.90.20	00	0	-- Miniature pyrotechnic munitions and percussion caps for toys	kg	3
	3604.90.40	00	5	-- Signalling flares	kg	3
	3604.90.50	00	4	-- Signalling rockets	kg	3
	3604.90.90	00	0	-- Other	kg	3
<b>36.05</b> 3605.00	3605.00.00	00	0	<b>Matches, other than pyrotechnic articles of heading 36.04.</b>	kg	5
<b>36.06</b>				<b>Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.</b>		
3606.10	3606.10.00	00	6	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	kg	20
3606.90				- Other :		
	3606.90.10	00	3	-- Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	kg	20
	3606.90.20	00	2	-- Lighter flints	kg	20
	3606.90.30	00	1	-- Other ferro-cerium and other pyrophoric alloys in all forms	kg	20
	3606.90.90	00	2	-- Other	kg	20

**Chapter 37**  
**Photographic or cinematographic goods**

**Notes.**

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word “photographic” relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermosensitive, surfaces.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
37.01				<b>Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.</b>		
3701.10	3701.10.00	00	3	- For X-ray	m <sup>2</sup>	1.5
3701.20	3701.20.00	00	1	- Instant print film	kg	3
3701.30	3701.30.00	00	6	- Other plates and film, with any side exceeding 255 mm	m <sup>2</sup>	3
				- Other :		
3701.91				-- For colour photography(polychrome) :		
	3701.91.10	00	4	--- Of a kind suitable for use in the printing industry	kg	3
	3701.91.90	00	3	--- Other	kg	3
3701.99				-- Other :		
	3701.99.10	00	1	--- Of a kind suitable for use in the printing industry	m <sup>2</sup>	3
	3701.99.90	00	0	--- Other	m <sup>2</sup>	3
37.02				<b>Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.</b>		
3702.10	3702.10.00	00	4	- For X-ray	m <sup>2</sup>	1.5
				- Other film, without perforations, of a width not exceeding 105 mm :		
3702.31	3702.31.00	00	4	-- For colour photography (polychrome)	u	3
3702.32	3702.32.00	00	1	-- Other, with silver halide emulsion	m <sup>2</sup>	3
3702.39	3702.39.00	00	1	-- Other	m <sup>2</sup>	3
				- Other film, without perforations, of a width exceeding 105 mm :		
3702.41	3702.41.00	00	2	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	m <sup>2</sup>	3
3702.42				-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography :		
	3702.42.10	00	5	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m <sup>2</sup>	3
	3702.42.90	00	4	--- Other	m <sup>2</sup>	3
3702.43	3702.43.00	00	3	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	m <sup>2</sup>	3
3702.44	3702.44.00	00	0	-- Of a width exceeding 105 mm but not exceeding 610 mm	m <sup>2</sup>	3
				- Other film, for colour photography (polychrome) :		
3702.52				-- Of a width not exceeding 16 mm :		
	3702.52.20	00	2	--- Of a kind suitable for use in cinematography	m	3
	3702.52.90	00	2	--- Other	m	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3702.53	3702.53.00	00	1	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	m	3
3702.54				-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides :		
	3702.54.40	00	1	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	3
	3702.54.90	00	3	--- Other	m	3
3702.55				-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m :		
	3702.55.20	00	0	--- Of a kind suitable for use in cinematography	m	3
	3702.55.50	00	4	--- Of a kind suitable for use in medical, surgical, dental or veterinary sciences or in the printing industry	m	3
	3702.55.90	00	0	--- Other	m	3
3702.56				-- Of a width exceeding 35 mm :		
	3702.56.20	00	4	--- Of a kind suitable for use in cinematography	m	3
	3702.56.90	00	4	--- Other	m	3
				- Other :		
3702.96				-- Of a width not exceeding 35 mm and of a length not exceeding 30 m :		
	3702.96.10	00	4	--- Of a kind suitable for use in cinematography	m	3
	3702.96.90	00	3	--- Other	m	3
3702.97				-- Of a width not exceeding 35 mm and of a length exceeding 30 m :		
	3702.97.10	00	1	--- Of a kind suitable for use in cinematography	m	3
	3702.97.90	00	0	--- Other	m	3
3702.98				-- Of a width exceeding 35 mm :		
	3702.98.10	00	5	--- Of a kind suitable for use in cinematography	m	3
	3702.98.30	00	3	--- Other, of a length of 120 m or more	m	3
	3702.98.90	00	4	--- Other	m	3
<b>37.03</b>				<b>Photographic paper, paperboard and textiles, sensitised, unexposed.</b>		
3703.10				- In rolls of a width exceeding 610 mm :		
	3703.10.10	00	4	-- Of a width not exceeding 1,000 mm	kg	3
	3703.10.90	00	3	-- Other	kg	3
3703.20	3703.20.00	00	3	- Other, for colour photography (polychrome)	kg	3
3703.90	3703.90.00	00	3	- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>37.04</b>				<b>Photographic plates, film, paper, paperboard and textiles, exposed but not developed.</b>		
3704.00	3704.00.10	00	0	- X-ray plates or film	kg	1.5
	3704.00.90	00	6	- Other	kg	3
<b>37.05</b>				<b>Photographic plates and film, exposed and developed, other than cinematographic film.</b>		
3705.00	3705.00.10	00	1	- X-ray	kg	1.5
	3705.00.20	00	0	- Microfilm	kg	3
	3705.00.30	00	6	- For offset reproduction	kg	3
	3705.00.90	00	0	- Other	kg	3
<b>37.06</b>				<b>Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.</b>		
3706.10				- Of a width of 35 mm or more :		
	3706.10.10	00	0	-- Newsreels, travelogues, technical and scientific films	m	3
	3706.10.30	00	5	-- Other documentary films	m	3
	3706.10.40	00	4	-- Other, consisting only of sound track	m	3
	3706.10.90	00	6	-- Other	m	3
3706.90				- Other :		
	3706.90.10	00	5	-- Newsreels, travelogues, technical and scientific films	m	3
	3706.90.30	00	3	-- Other documentary films	m	3
	3706.90.40	00	2	-- Other, consisting only of sound track	m	3
	3706.90.90	00	4	-- Other	m	3
<b>37.07</b>				<b>Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.</b>		
3707.10	3707.10.00	00	2	- Sensitising emulsions	kg	3
3707.90				- Other :		
	3707.90.10	00	6	-- Flashlight materials	kg	3
	3707.90.90	00	5	-- Other	kg	3

**Chapter 38**  
**Miscellaneous chemical products**

**Notes.**

1. This Chapter does not cover:
  - (a) Separate chemically defined elements or compounds with the exception of the following:
    - (1) Artificial graphite (heading 38.01);
    - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
    - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
    - (4) Certified reference materials specified in Note 2 below;
    - (5) Products specified in Note 3 (a) or 3 (c) below;
  - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
  - (c) Products of heading 24.04;
  - (d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
  - (e) Medicaments (heading 30.03 or 30.04); or
  - (f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.  
  
(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
  - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
  - (b) Fusel oil; Dippel's oil;
  - (c) Ink removers put up in packings for retail sale;
  - (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
  - (e) Ceramic firing testers, fusible (for example, Seger cones).
4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:
  - (a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;
  - (b) Industrial waste;
  - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
  - (d) Clinical waste, as defined in Note 6 (a) below.

5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression "other wastes" applies to:
  - (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
  - (b) Waste organic solvents;
  - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
  - (d) Other wastes from chemical or allied industries.

The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).
7. For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, or vegetable or microbial fats and oils whether or not used.

#### Subheading Notes.

1. Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).
2. Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
3. Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.
 

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by weight, with the following molecular formula :  $C_xH_{(2x-y+2)}Cl_y$ , where  $x=10 - 13$  and  $y=1 - 13$
4. For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>38.01</b>				<b>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.</b>		
3801.10	3801.10.00	00	5	- Artificial graphite	kg	3
3801.20	3801.20.00	00	3	- Colloidal or semi-colloidal graphite	kg	3
3801.30	3801.30.00	00	1	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	kg	3
3801.90	3801.90.00	00	3	- Other	kg	3
<b>38.02</b>				<b>Activated carbon; activated natural mineral products; animal black, including spent animal black.</b>		
3802.10				- Activated carbon :		
	3802.10.10	00	5	-- Based on coconut shell charcoal	kg	3
	3802.10.90	00	4	-- Other	kg	3
3802.90				- Other :		
	3802.90.10	00	3	-- Activated bauxite	kg	3
	3802.90.20	00	2	-- Activated clays or activated earths	kg	3
	3802.90.90	00	2	-- Other	kg	3
<b>38.03</b> 3803.00	3803.00.00	00	2	<b>Tall oil, whether or not refined.</b>	kg	3
<b>38.04</b>				<b>Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.</b>		
3804.00	3804.00.10	00	2	- Concentrated sulphite lye	kg	3
	3804.00.20	00	1	- Calcium lignin sulphonates (Ca <sub>2</sub> LS) binder used for fire-brick production	kg	3
	3804.00.90	00	1	- Other	kg	3
<b>38.05</b>				<b>Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.</b>		
3805.10	3805.10.00	00	2	- Gum, wood or sulphate turpentine oils	kg	7.5
3805.90	3805.90.00	00	0	- Other	kg	3
<b>38.06</b>				<b>Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.</b>		
3806.10	3806.10.00	00	3	- Rosin and resin acids	kg	3
3806.20	3806.20.00	00	1	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	kg	3
3806.30				- Ester gums :		
	3806.30.10	00	5	-- In blocks	kg	3
	3806.30.90	00	4	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3806.90				- Other :		
	3806.90.10	00	0	-- Run gums in blocks	kg	3
	3806.90.90	00	6	-- Other	kg	3
<b>38.07</b> 3807.00	3807.00.00			<b>Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.</b>	kg	3
		10	2	- Wood tar		
		20	5	- Wood tar oils		
		90	5	- Other		
<b>38.08</b>				<b>Insecticides,rodenticides,fungicides,herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).</b>		
				- Goods specified in Subheading Note 1 to this Chapter :		
3808.52				-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g :		
	3808.52.10	00	4	--- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	kg	3
	3808.52.20	00	3	--- Fungicides and insecticides in aerosol containers	kg	3
	3808.52.90	00	3	--- Other	kg	3
3808.59				-- Other :		
				--- Insecticides :		
	3808.59.11	00	6	---- In aerosol containers	kg	zero
	3808.59.19	00	1	---- Other	kg	zero
				--- Fungicides :		
	3808.59.21	00	5	---- In aerosol containers	kg	zero
	3808.59.29	00	0	---- Other	kg	zero
				--- Herbicides :		
	3808.59.31	00	4	---- In aerosol containers	kg	zero
	3808.59.39	00	6	---- Other	kg	zero
	3808.59.40	00	1	--- Anti-sprouting products	kg	zero
	3808.59.50	00	0	--- Plant-growth regulators	kg	zero
	3808.59.60	00	6	--- Disinfectants	kg	3
				--- Other :		
	3808.59.91	00	5	---- Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	kg	3
	3808.59.99	00	0	---- Other	kg	3
				- Goods specified in Subheading Note 2 to this Chapter :		
3808.61				-- In packings of a net weight content not exceeding 300 g :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3808.61.10	00	5	--- Mosquito repellent coils	kg	zero
	3808.61.20	00	4	--- Mosquito repellent mats	kg	zero
	3808.61.30	00	3	--- In aerosol cans	kg	zero
	3808.61.40	00	2	--- Other, in liquid form	kg	zero
	3808.61.50	00	1	--- Other, having deodorising function	kg	zero
	3808.61.90	00	4	--- Other	kg	zero
3808.62				-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg :		
	3808.62.10	00	2	--- Powder for moulding into mosquito coils	kg	zero
	3808.62.20	00	1	--- Mosquito repellent coils	kg	zero
	3808.62.30	00	0	--- Mosquito repellent mats	kg	zero
	3808.62.40	00	6	--- In aerosol cans	kg	zero
	3808.62.50	00	5	--- Other, in liquid form	kg	zero
	3808.62.90	00	1	--- Other	kg	zero
3808.69				-- Other :		
	3808.69.10	00	2	--- Powder for moulding into mosquito coils	kg	zero
	3808.69.90	00	1	--- Other	kg	zero
				- Other :		
3808.91				-- Insecticides :		
	3808.91.10	00	6	--- Intermediate preparations containing 2-(methylpropyl-phenol methylcarbamate)	kg	zero
	3808.91.20	00	5	--- Other, powder for moulding into mosquito coils	kg	zero
	3808.91.30	00	4	--- In aerosol containers	kg	zero
	3808.91.40	00	3	--- Mosquito repellent coils	kg	zero
	3808.91.50	00	2	--- Mosquito repellent mats	kg	zero
				--- Other :		
	3808.91.91	00	0	---- Having deodorising function	kg	zero
	3808.91.99	00	2	---- Other	kg	zero
3808.92				-- Fungicides :		
				--- In aerosol containers :		
	3808.92.11	00	5	---- With a validamycin content not exceeding 3 % by net weight	kg	zero
	3808.92.19	00	0	---- Other	kg	zero
	3808.92.90	00	2	--- Other	kg	zero
3808.93				-- Herbicides, anti-sprouting products and plant-growth regulators :		
				--- Herbicides :		
	3808.93.11	00	2	---- In aerosol containers	kg	zero
	3808.93.19	00	4	---- Other	kg	zero
	3808.93.20	00	6	--- Anti-sprouting products	kg	zero
	3808.93.30	00	5	--- Plant-growth regulators	kg	zero
3808.94				-- Disinfectants :		
	3808.94.10	00	4	--- Containing mixtures of coal tar acid and alkalis	kg	3
	3808.94.20	00	3	--- Other, in aerosol containers	kg	3
	3808.94.90	00	3	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3808.99				-- Other :		
	3808.99.10	00	3	--- Wood preservatives, containing insecticides or fungicides	kg	3
	3808.99.90	00	2	--- Other	kg	3
<b>38.09</b>				<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.</b>		
3809.10	3809.10.00	00	6	- With a basis of amylaceous substances	kg	3
				- Other :		
3809.91				-- Of a kind used in the textile or like industries :		
	3809.91.10	00	0	--- Softening agents	kg	3
	3809.91.90	00	6	--- Other	kg	3
3809.92	3809.92.00	00	5	-- Of a kind used in the paper or like industries	kg	3
3809.93	3809.93.00	00	2	-- Of a kind used in the leather or like industries	kg	3
<b>38.10</b>				<b>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.</b>		
3810.10	3810.10.00	00	0	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg	5
3810.90	3810.90.00	00	5	- Other	kg	5
<b>38.11</b>				<b>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.</b>		
				- Anti-knock preparations :		
3811.11	3811.11.00	00	5	-- Based on lead compounds	kg	3
3811.19	3811.19.00	00	2	-- Other	kg	3
				- Additives for lubricating oils :		
3811.21				-- Containing petroleum oils or oils obtained from bituminous minerals :		
	3811.21.10	00	2	--- Put up for retail sale	kg	3
	3811.21.90	00	1	--- Other	kg	3
3811.29	3811.29.00	00	0	-- Other	kg	3
3811.90				- Other :		
	3811.90.10	00	5	-- Rust preventatives or corrosion inhibitors	kg	3
	3811.90.90	00	4	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>38.12</b>				<b>Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.</b>		
3812.10	3812.10.00	00	2	- Prepared rubber accelerators	kg	3
3812.20	3812.20.00	00	0	- Compound plasticisers for rubber or plastics	kg	3
				- Anti-oxidising preparations and other compound stabilizers for rubber or plastics :		
3812.31	3812.31.00	00	2	- - Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	kg	3
3812.39	3812.39.00	00	6	- - Other	kg	3
<b>38.13</b> 3813.00	3813.00.00	00	5	<b>Preparations and charges for fire-extinguishers; charged fire - extinguishing grenades.</b>	kg	3
<b>38.14</b> 3814.00	3814.00.00	00	6	<b>Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.</b>	kg	7.5
<b>38.15</b>				<b>Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.</b>		
				- Supported catalysts :		
3815.11	3815.11.00	00	2	- - With nickel or nickel compounds as the active substance	kg	3
3815.12	3815.12.00	00	6	- - With precious metal or precious metal compounds as the active substance	kg	3
3815.19	3815.19.00	00	6	- - Other	kg	3
3815.90	3815.90.00	00	3	- Other	kg	3
<b>38.16</b>				<b>Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.</b>		
3816.00	3816.00.10	00	0	- Refractory cements	kg	3
	3816.00.20	00	6	- Dolomite ramming mix	kg	3
	3816.00.90	00	6	- Other	kg	3
<b>38.17</b> 3817.00	3817.00.00	00	2	<b>Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.</b>	kg	3
<b>38.18</b> 3818.00	3818.00.00	00	3	<b>Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.</b>	kg	3
<b>38.19</b> 3819.00	3819.00.00	00	4	<b>Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.</b>	kg	3
<b>38.20</b> 3820.00	3820.00.00	00	5	<b>Anti-freezing preparations and prepared de-icing fluids.</b>	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>38.21</b>				<b>Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.</b>		
3821.00	3821.00.10	00	5	- Prepared culture media for the development of micro-organisms	kg	3
	3821.00.90	00	4	- Other	kg	3
<b>38.22</b>				<b>Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.</b>		
				- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :		
3822.11	3822.11.00	00	2	-- For malaria	kg	zero
3822.12	3822.12.00	00	6	-- For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i>	kg	zero
3822.13	3822.13.00	00	3	-- For blood-grouping	kg	zero
3822.19	3822.19.00	00	6	-- Other	kg	zero
3822.90				- Other :		
	3822.90.10	00	2	-- Sterilisation indicator strips and tapes	kg	zero
	3822.90.90	00	1	-- Other	kg	zero
<b>38.23</b>				<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.</b>		
				- Industrial monocarboxylic fatty acids; acid oils from refining :		
3823.11	3823.11.00	00	3	-- Stearic acid	kg	3
3823.12	3823.12.00	00	0	-- Oleic acid	kg	3
3823.13	3823.13.00	00	4	-- Tall oil fatty acids	kg	3
3823.19				-- Other :		
				--- Acid oils from refining :		
	3823.19.11	00	1	---- Coconut acid oil	kg	3
	3823.19.19	00	3	---- Other	kg	3
	3823.19.20	00	5	--- Palm fatty acid distillate	kg	3
	3823.19.30	00	4	--- Palm kernel fatty acid distillate	kg	3
	3823.19.90	00	5	--- Other	kg	3
3823.70				- Industrial fatty alcohols :		
	3823.70.10	00	0	-- In the form of wax	kg	3
	3823.70.90	00	6	-- Other	kg	3
<b>38.24</b>				<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.</b>		
3824.10	3824.10.00	00	0	- Prepared binders for foundry moulds or cores	kg	3
3824.30	3824.30.00	00	3	- Non-agglomerated metal carbides mixed together or with metallic binders	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3824.40	3824.40.00	00	1	- Prepared additives for cements, mortars or concretes	kg	3
3824.50	3824.50.00	00	6	- Non-refractory mortars and concretes	kg	3
3824.60	3824.60.00	00	4	- Sorbitol other than that of subheading 2905.44	kg	3
				- Goods specified in Subheading Note 3 to this Chapter :		
3824.81	3824.81.00	00	4	-- Containing oxirane (ethylene oxide)	kg	3
3824.82	3824.82.00	00	1	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg	3
3824.83	3824.83.00	00	5	-- Containing tris(2,3-dibromopropyl) phosphate	kg	3
3824.84	3824.84.00	00	2	-- 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	3
3824.85	3824.85.00	00	6	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	kg	3
3824.86	3824.86.00	00	3	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	kg	3
3824.87	3824.87.00	00	0	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	kg	3
3824.88	3824.88.00	00	4	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	kg	3
3824.89	3824.89.00	00	1	-- Containing short-chain chlorinated paraffins	kg	3
				- Other :		
3824.91	3824.91.00	00	2	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	kg	3
3824.92	3824.92.00	00	6	-- Polyglycol esters of methylphosphonic acid	kg	3
3824.99				-- Other :		
	3824.99.10	00	5	--- Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	kg	3
	3824.99.30	00	3	--- Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	kg	3
	3824.99.40	00	2	--- Composite inorganic solvents	kg	3
	3824.99.50	00	1	--- Acetone oil	kg	3
	3824.99.60	00	0	--- Chemical preparations containing monosodium glutamate (MSG)	kg	3
	3824.99.70	00	6	--- Other chemical preparations, of a kind used in the manufacture of foodstuff	kg	3
				--- Other :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3824.99.91	00	6	---- Naphthenic acids, their water insoluble salts and their esters	kg	3
	3824.99.99	00	1	---- Other	kg	3
<b>38.25</b>				<b>Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.</b>		
3825.10	3825.10.00	00	1	- Municipal waste	kg	3
3825.20	3825.20.00	00	6	- Sewage sludge	kg	3
3825.30				- Clinical waste :		
	3825.30.10	00	3	-- Syringes, needles, cannulae and the like	kg	3
	3825.30.90	00	2	-- Other	kg	3
				- Waste organic solvents :		
3825.41	3825.41.00	00	6	-- Halogenated	kg	3
3825.49	3825.49.00	00	3	-- Other	kg	3
3825.50	3825.50.00	00	0	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	kg	3
				- Other wastes from chemical or allied industries :		
3825.61	3825.61.00	00	2	-- Mainly containing organic constituents	kg	3
3825.69	3825.69.00	00	6	-- Other	kg	3
3825.90	3825.90.00	00	6	- Other	kg	3
<b>38.26</b>				<b>Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.</b>		
3826.00				- Biodiesel, not containing petroleum oil :		
	3826.00.10	00	3	-- Coconut methyl ester (CME)	kg	3
				-- Palm methyl ester (including palm kernel methyl ester) :		
	3826.00.21	00	4	--- With methyl ester content 96.5 % or more but not exceeding 98%	kg	3
	3826.00.22	00	6	--- With methyl ester content exceeding 98 %	kg	3
	3826.00.29	00	6	--- Other	kg	3
	3826.00.30	00	1	-- Other	kg	3
	3826.00.90	00	2	- Other	kg	3
<b>38.27</b>				<b>Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.</b>		
				- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :		
3827.11				-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3827.11.10	00	6	--- Transformer and circuit breaker oils, containing by weight less than 70 % of petroleum oils or of oils obtained from bituminous minerals	kg	3
	3827.11.90	00	5	--- Other	kg	3
3827.12	3827.12.00	00	4	-- Containing hydrobromofluorocarbons (HBFCs)	kg	3
3827.13	3827.13.00	00	1	-- Containing carbon tetrachloride	kg	3
3827.14	3827.14.00	00	5	-- Containing 1,1,1-trichloroethane (methyl chloroform)	kg	3
3827.20	3827.20.00	00	1	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	kg	3
				- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :		
3827.31	3827.31.00			-- Containing substances of subheadings 2903.41 to 2903.48 :	kg	3
		10	6	--- R-401A (containing 53% of R-22,13% of R-152a and 34% of R-124)		
		20	2	--- R-401B (containing 61% of R-22,11% of R-152a and 28% of R-124)		
		30	5	--- R-408A (containing 7% of R-125 , 46% of R-143a and 47% of R-22)		
		40	1	--- R-415B (containing 25% of R-22, 75% of R-152a)		
		90	2	--- Other		
3827.32	3827.32.00			-- Other, containing substances of subheadings 2903.71 to 2903.75 :	kg	3
		10	3	--- R-406A (containing 55% of R-22, 4% of R-600a and 41% of R-142b)		
		20	6	--- R-409A (containing 60% of R-22, 25% of R-124 and 15% of R-142b)		
		90	6	--- Other		
3827.39				-- Other :		
	3827.39.10	00	6	--- Transformer and circuit breaker oils, containing by weight less than 70 % of petroleum oils or of oils obtained from bituminous minerals	kg	3
	3827.39.90	00	5	--- Other	kg	3
3827.40	3827.40.00	00	4	- Containing methyl bromide (bromomethane) or bromochloromethane	kg	3
				- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :		
3827.51	3827.51.00			-- Containing trifluoromethane (HFC-23) :	kg	3
		10	2	--- R-508B (containing 46% of R-23, 54% of R-116)		
		90	5	--- Other		
3827.59	3827.59.00	00	3	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :		
3827.61				-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a) :		
	3827.61.10	00	3	--- Containing mixture of HFC-125, HFC-143a and HFC-134a (HFC-404a)	kg	3
	3827.61.20	00	2	--- Containing mixture of HFC-125 and HFC-143a (HFC-507a)	kg	3
	3827.61.90	00	2	--- Other	kg	3
3827.62	3827.62.00			-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) :	kg	3
		10	4	--- R-422A (containing 85.1% of R-125, 11.5% of R-134a and 3.4% of R-600a)		
		20	0	--- R-422D (containing 65.1% of R-125, 31.5% of R-134a and 3.4% of R-600a)		
		90	0	--- Other		
3827.63				-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125) :		
	3827.63.10			--- Containing mixture of HFC-32 and HFC-125 (HFC-410a) :	kg	3
		10	0	---- R-407A (containing 20% of R-32,40% of R-125 and 40% of R-134a)		
		20	3	---- R-410A (containing 50% of R-32,50% of R-125)		
		30	6	---- R-417A (containing 46.6% of R-125,50% of R-134a and 3.4% of R-600)		
		40	2	---- R-438A (containing 8.5% of R-32 ,45% of R-125, 44.2% of R-134a, 1.7% of R-600 and 0.6% of R-601a)		
		50	5	---- R-452A (containing 30% of R-1234yf, 11% of R-32 and 59% of R-125)		
		90	3	---- Other		
	3827.63.90			--- Other :	kg	3
		10	6	---- R-407A (containing 20% of R-32,40% of R-125 and 40% of R-134a)		
		20	2	---- R-410A (containing 50% of R-32,50% of R-125)		
		30	5	---- R-417A (containing 46.6% of R-125,50% of R-134a and 3.4% of R-600)		
		40	1	---- R-438A (containing 8.5% of R-32 ,45% of R-125, 44.2% of R-134a, 1.7% of R-600 and 0.6% of R-601a)		
		50	4	---- R-452A (containing 30% of R-1234yf, 11% of R-32 and 59% of R-125)		
		90	2	---- Other		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3827.64	3827.64.00			-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) :	kg	3
		10	5	--- R-407C (containing 23% of R-32,25% of R-125 and 52% of R-134a)		
		20	1	--- R-407F (containing 30% of R-32 ,30% of R-125 and 40% of R-134a)		
		30	4	--- R-407H (containing 32.5% of R-32 ,15% of R-125 and 52.5% of R-134a)		
		40	0	--- R-427A (containing 15% of R-32, 25% of R-125, 10% of R-143a and 50% of R-134a)		
		90	1	--- Other		
3827.65	3827.65.00			-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125) :	kg	3
		10	2	--- R-448A (containing 26% of R-32,26% of R-125, 20% of R-1234yf, 21% of R-134a and 7% of R-1234ze(E))		
		20	5	--- R-449A (containing 24.3% of R-32,24.7% of R-125, 25.3% of R-1234yf and 25.7% of R-134a)		
		30	1	--- R-449B (containing 25.2% of R-32,24.3% of R-125, 23.2% of R-1234yf and 27.3% of R-134a)		
		90	5	--- Other		
3827.68	3827.68.00			-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48 :	kg	3
		10	0	--- R-450A (containing 58% of R-1234ze(E),42% of R-134a)		
		20	3	--- R-452B (containing 67% of R-32,7% of R-125 and 26% of R-1234yf)		
		30	6	--- R-454A (containing 35% of R-32 ,65% of R-1234yf)		
		40	2	--- R-454B (containing 68.9% of R-32, 31.1% of R-1234yf)		
		50	5	--- R-454C (containing 21.5% of R-32, 78.5% of R-1234yf)		
		60	1	--- R-466A (containing 49% of R-32,11.5% of R-125 and 39.5% of R-1311)		
		70	4	--- R-513A (containing 56% of R-1234yf ,44% of R-134a)		
		80	0	--- R-513B (containing 58.5% of R-1234yf, 41.5% of R-134a)		
		90	3	--- Other		
3827.69	3827.69.00	00	1	-- Other	kg	3
3827.90	3827.90.00	00	1	- Other	kg	3

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

**Notes.**

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are :
  - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
  - (b) presented together; and
  - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

## Chapter 39 Plastics and articles thereof

### Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover :

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Run gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (i) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;
- (o) Wall coverings of heading 48.14;
- (p) Goods of Section XI (textiles and textile articles);
- (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
- (r) Imitation jewellery of heading 71.17;
- (s) Articles of Section XVI (machines and mechanical or electrical appliances);
- (t) Parts of aircraft or vehicles of Section XVII;
- (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
- (v) Articles of Chapter 91 (for example, clock or watch cases);
- (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
- (x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
- (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
  - (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
  - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
  - (c) Other synthetic polymers with an average of at least 5 monomer units;
  - (d) Silicones (heading 39.10);
  - (e) Resols (heading 39.09) and other prepolymers.
  
4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.
 

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
  
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
  
6. In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms :
  - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
  - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
  
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
  
8. For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
  
9. For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
  
10. In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
  
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
  - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
  - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
  - (c) Gutters and fittings therefor;
  - (d) Doors, windows and their frames and thresholds for doors;
  - (e) Balconies, balustrades, fencing, gates and similar barriers;
  - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

#### **Subheading Notes.**

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :

(a) Where there is a subheading named "Other" in the same series :

- (1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
- (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
- (3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.
- (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named "Other" in the same series :

- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43, the term "plasticisers" includes secondary plasticisers.

**SUB-CHAPTER I**

**PRIMARY FORMS**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>39.01</b>				<b>Polymers of ethylene, in primary forms.</b>		
3901.10				- Polyethylene having a specific gravity of less than 0.94 :		
				-- In the form of liquids or pastes :		
	3901.10.12	00	3	--- Polyethylene containing 5% or less alpha-olefin monomers	kg	1.5
	3901.10.19	00	3	--- Other	kg	1.5
				-- Other :		
	3901.10.92	00	2	--- Polyethylene containing 5% or less alpha-olefin monomers	kg	1.5
	3901.10.99	00	2	--- Other	kg	1.5
3901.20	3901.20.00	00	5	- Polyethylene having a specific gravity of 0.94 or more	kg	1.5
3901.30	3901.30.00	00	3	- Ethylene-vinyl acetate copolymers	kg	1.5
3901.40	3901.40.00	00	1	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	kg	1.5
3901.90				- Other :		
	3901.90.40	00	1	-- In dispersion	kg	1.5
	3901.90.90	00	3	-- Other	kg	1.5
<b>39.02</b>				<b>Polymers of propylene or of other olefins, in primary forms.</b>		
3902.10				- Polypropylene :		
	3902.10.30	00	5	-- In dispersion	kg	1.5
	3902.10.40	00	4	-- Granules, pellets, beads, flakes, chips and similar forms	kg	1.5
	3902.10.90	00	6	-- Other	kg	1.5
3902.20	3902.20.00	00	6	- Polyisobutylene	kg	1.5
3902.30				- Propylene copolymers :		
	3902.30.30	00	1	-- In the form of liquids or pastes	kg	1.5
	3902.30.90	00	2	-- Other	kg	1.5
3902.90				- Other :		
	3902.90.10	00	5	-- Chlorinated polypropylene of a kind suitable for use in printing ink formulation	kg	1.5
	3902.90.90	00	4	-- Other	kg	1.5
<b>39.03</b>				<b>Polymers of styrene, in primary forms.</b>		
				- Polystyrene :		
3903.11				-- Expansible :		
	3903.11.10	00	5	--- In the form of granules	kg	1.5
	3903.11.90	00	4	--- Other	kg	1.5
3903.19				-- Other :		
	3903.19.10	00	2	--- In dispersion	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3903.19.20	00	1	--- Granules, pellets, beads, flakes, chips and similar forms	kg	1.5
	3903.19.90	00	1	--- Other	kg	1.5
3903.20				- Styrene-acrylonitrile (SAN) copolymers :		
	3903.20.40	00	3	-- In aqueous dispersion	kg	1.5
	3903.20.50	00	2	-- In non-aqueous dispersion	kg	1.5
	3903.20.90	00	5	-- Other	kg	1.5
3903.30				- Acrylonitrile-butadiene-styrene (ABS) copolymers :		
	3903.30.40	00	1	-- In aqueous dispersion	kg	1.5
	3903.30.50	00	0	-- In non-aqueous dispersion	kg	1.5
	3903.30.60	00	6	-- In the form of granules	kg	1.5
	3903.30.90	00	3	-- Other	kg	1.5
3903.90				- Other :		
	3903.90.30	00	4	-- In dispersion	kg	1.5
				-- Other :		
	3903.90.91	00	0	--- Impact resistant polymers of styrene, having notched izod impact at 23° C less than 80 J/m	kg	1.5
	3903.90.99	00	2	--- Other	kg	1.5
<b>39.04</b>				<b>Polymers of vinyl chloride or of other halogenated olefins, in primary forms.</b>		
3904.10				- Poly(vinyl chloride), not mixed with any other substances :		
	3904.10.10	00	2	-- Homopolymers, suspension type	kg	1.5
				-- Other :		
	3904.10.91	00	3	--- In the form of granules	kg	1.5
	3904.10.92	00	5	--- In the form of powder	kg	1.5
	3904.10.99	00	5	--- Other	kg	1.5
				- Other poly(vinyl chloride) :		
3904.21				-- Non-plasticised :		
	3904.21.10	00	4	--- In the form of granules	kg	1.5
	3904.21.20	00	3	--- In the form of powder	kg	1.5
	3904.21.90	00	3	--- Other	kg	1.5
3904.22				-- Plasticised :		
	3904.22.10	00	1	--- In dispersion	kg	1.5
	3904.22.20	00	0	--- in the form of granules	kg	1.5
	3904.22.30	00	6	--- In the form of powder	kg	1.5
	3904.22.90	00	0	--- Other	kg	1.5
3904.30				- Vinyl chloride-vinyl acetate copolymers :		
	3904.30.10	00	5	-- In the form of granules	kg	1.5
	3904.30.20	00	4	-- In the form of powder	kg	1.5
	3904.30.90	00	4	-- Other	kg	1.5
3904.40				- Other vinyl chloride copolymers :		
	3904.40.10	00	3	-- In the form of granules	kg	1.5
	3904.40.20	00	2	-- In the form of powder	kg	1.5
	3904.40.90	00	2	-- Other	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3904.50				- Vinylidene chloride polymers :		
	3904.50.40	00	5	-- In dispersion	kg	1.5
	3904.50.50	00	4	-- In the form of granules	kg	1.5
	3904.50.60	00	3	-- In the form of powder	kg	1.5
	3904.50.90	00	0	-- Other	kg	1.5
				- Fluoro-polymers :		
3904.61				-- Polytetrafluoroethylene :		
	3904.61.10	00	3	--- In the form of granules	kg	1.5
	3904.61.20	00	2	--- In the form of powder	kg	1.5
	3904.61.90	00	2	--- Other	kg	1.5
3904.69				-- Other :		
	3904.69.30	00	5	--- In dispersion	kg	1.5
	3904.69.40	00	4	--- In the form of granules	kg	1.5
	3904.69.50	00	3	--- In the form of powder	kg	1.5
	3904.69.90	00	6	--- Other	kg	1.5
3904.90				- Other :		
	3904.90.30	00	5	-- In dispersion	kg	1.5
	3904.90.40	00	4	-- In the form of granules	kg	1.5
	3904.90.50	00	3	-- In the form of powder	kg	1.5
	3904.90.90	00	6	-- Other	kg	1.5
<b>39.05</b>				<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>		
				- Poly(vinyl acetate) :		
3905.12	3905.12.00	00	5	-- In aqueous dispersion	kg	1.5
3905.19				-- Other :		
	3905.19.10	00	4	--- In the form of liquids or pastes	kg	1.5
	3905.19.90	00	3	--- Other	kg	1.5
				- Vinyl acetate copolymers :		
3905.21	3905.21.00	00	6	-- In aqueous dispersion	kg	1.5
3905.29	3905.29.00	00	3	-- Other	kg	1.5
3905.30				- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups :		
	3905.30.10	00	6	-- In dispersion	kg	1.5
	3905.30.90	00	5	-- Other	kg	1.5
				- Other :		
3905.91				-- Copolymers :		
	3905.91.10	00	5	--- In dispersion	kg	1.5
	3905.91.90	00	4	--- Other	kg	1.5
3905.99				-- Other :		
	3905.99.10	00	2	--- In aqueous dispersion	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3905.99.20	00	1	--- In non-aqueous dispersion	kg	1.5
	3905.99.90	00	1	--- Other	kg	1.5
<b>39.06</b>				<b>Acrylic polymers in primary forms.</b>		
3906.10				- Poly(methyl methacrylate) :		
	3906.10.10	00	4	-- In dispersion	kg	1.5
	3906.10.90	00	3	-- Other	kg	1.5
3906.90				- Other :		
	3906.90.20	00	1	-- In dispersion	kg	1.5
				-- Other :		
	3906.90.92	00	5	--- Sodium polyacrylate	kg	1.5
	3906.90.99	00	5	--- Other	kg	1.5
<b>39.07</b>				<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>		
3907.10	3907.10.00	00	6	- Polyacetals	kg	1.5
				- Other polyethers :		
3907.21	3907.21.00	00	1	-- Bis(polyoxyethylene) methylphosphonate	kg	1.5
3907.29				-- Other :		
	3907.29.10	00	4	--- Polytetramethylene ether glycol	kg	1.5
	3907.29.90	00	3	--- Other	kg	1.5
3907.30				- Epoxide resins :		
	3907.30.20	00	0	-- Of a kind used for coating, in powder form	kg	1.5
	3907.30.30	00	6	-- In the form of liquids or pastes	kg	1.5
	3907.30.90	00	0	-- Other	kg	1.5
3907.40	3907.40.00	00	0	- Polycarbonates	kg	1.5
3907.50				- Alkyd resins :		
	3907.50.10	00	4	-- In the form of liquids or pastes	kg	1.5
	3907.50.90	00	3	-- Other	kg	1.5
				- Poly(ethylene terephthalate) :		
3907.61	3907.61.00	00	0	-- Having a viscosity number of 78 ml/g or higher	kg	1.5
3907.69				-- Other :		
	3907.69.10	00	3	--- Granules and similar forms	kg	1.5
	3907.69.90	00	2	--- Other	kg	1.5
3907.70	3907.70.00	00	1	- Poly(lactic acid)	kg	1.5
				- Other polyesters :		
3907.91				-- Unsaturated :		
	3907.91.20	00	6	--- Granules and similar forms	kg	1.5
	3907.91.30	00	5	--- In the form of liquids or pastes	kg	1.5
	3907.91.90	00	6	--- Other	kg	1.5
3907.99				-- Other :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3907.99.40	00	1	--- Of a kind used for coating, in powder form	kg	1.5
	3907.99.50	00	0	--- Thermoplastic liquid crystal aromatic polyester copolymers	kg	1.5
	3907.99.60	00	6	--- Polybutylene succinate (PBS)	kg	1.5
	3907.99.90	00	3	--- Other	kg	1.5
<b>39.08</b>				<b>Polyamides in primary forms.</b>		
3908.10				- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 :		
	3908.10.10	00	6	-- Polyamide-6	kg	1.5
	3908.10.90	00	5	-- Other	kg	1.5
3908.90	3908.90.00	00	5	- Other	kg	1.5
<b>39.09</b>				<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>		
3909.10				- Urea resins; thiourea resins :		
	3909.10.10	00	0	-- Moulding compounds	kg	1.5
	3909.10.90	00	6	-- Other	kg	1.5
3909.20				- Melamine resins :		
	3909.20.10	00	5	-- Moulding compounds	kg	1.5
	3909.20.90	00	4	-- Other	kg	1.5
				- Other amino-resins :		
3909.31				-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI) :		
	3909.31.10	00	0	--- Of a kind used for moulding	kg	1.5
	3909.31.90	00	6	--- Other	kg	1.5
3909.39				-- Other :		
	3909.39.10	00	4	--- Moulding compounds	kg	1.5
				--- Other :		
	3909.39.91	00	5	---- Glyoxal monourein resin	kg	1.5
	3909.39.99	00	0	---- Other	kg	1.5
3909.40				- Phenolic resins :		
	3909.40.10	00	1	-- Moulding compounds other than phenol formaldehyde	kg	1.5
	3909.40.90	00	0	-- Other	kg	1.5
3909.50	3909.50.00	00	0	- Polyurethanes	kg	1.5
<b>39.10</b>				<b>Silicones in primary forms.</b>		
3910.00	3910.00.20	00	2	- In dispersion and in solutions	kg	1.5
	3910.00.90	00	2	- Other	kg	1.5
<b>39.11</b>				<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>		
3911.10	3911.10.00	00	3	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3911.20	3911.20.00	00	1	- Poly(1,3-phenylene methylphosphonate)	kg	1.5
3911.90	3911.90.00	00	1	- Other	kg	1.5
<b>39.12</b>				<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>		
				- Cellulose acetates :		
3912.11	3912.11.00	00	1	-- Non-plasticised	kg	1.5
3912.12	3912.12.00	00	5	-- Plasticised	kg	1.5
3912.20				- Cellulose nitrates (including collodions) :		
				-- Non-plasticised :		
	3912.20.11	00	3	--- Water-damped nitrocellulose	kg	1.5
	3912.20.12	00	5	--- Alcohol-damped nitrocellulose	kg	1.5
	3912.20.19	00	5	--- Other	kg	1.5
	3912.20.20	00	0	-- Plasticised	kg	1.5
				- Cellulose ethers :		
3912.31	3912.31.00	00	4	-- Carboxymethylcellulose and its salts	kg	1.5
3912.39	3912.39.00	00	1	-- Other	kg	1.5
3912.90				- Other :		
	3912.90.20	00	0	-- In the form of granules	kg	1.5
	3912.90.90	00	0	-- Other	kg	1.5
<b>39.13</b>				<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.</b>		
3913.10	3913.10.00	00	5	- Alginic acid, its salts and esters	kg	1.5
3913.90				- Other :		
	3913.90.10	00	2	-- Hardened proteins	kg	1.5
	3913.90.20	00	1	-- Chemical derivatives of natural rubber	kg	1.5
	3913.90.30	00	0	-- Starch-based polymers	kg	1.5
	3913.90.90	00	1	-- Other	kg	1.5
<b>39.14</b> 3914.00	3914.00.00	00	1	<b>Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.</b>	kg	1.5

**SUB-CHAPTER II**

**WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>39.15</b>				<b>Waste, parings and scrap, of plastics.</b>		
3915.10				- Of polymers of ethylene :		
	3915.10.10	00	6	-- Of non-rigid cellular products	kg	3
	3915.10.90	00	5	-- Other	kg	3
3915.20				- Of polymers of styrene :		
	3915.20.10	00	4	-- Of non-rigid cellular products	kg	3
	3915.20.90	00	3	-- Other	kg	3
3915.30				- Of polymers of vinyl chloride :		
	3915.30.10	00	2	-- Of non-rigid cellular products	kg	3
	3915.30.90	00	1	-- Other	kg	3
3915.90				- Of other plastics :		
	3915.90.10	00	4	-- Of poly(ethylene terephthalate)	kg	3
	3915.90.20	00	3	-- Of polypropylene	kg	3
	3915.90.30	00	2	-- Of polycarbonate	kg	3
	3915.90.40	00	1	-- Of polyvinyl Acetals	kg	3
	3915.90.50	00	0	-- Of phenolic resins; of amino resins; of hardened proteins; of chemical derivatives of natural rubber	kg	3
	3915.90.90	00	3	-- Other	kg	3
<b>39.16</b>				<b>Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.</b>		
3916.10				- Of polymers of ethylene :		
	3916.10.10	00	0	-- Monofilament	kg	3
	3916.10.20	00	6	-- Rods, sticks and profile shapes	kg	3
3916.20				- Of polymers of vinyl chloride :		
	3916.20.10	00	5	-- Monofilament	kg	3
	3916.20.20	00	4	-- Rods, sticks and profile shapes	kg	3
3916.90				- Of other plastics :		
				-- Of addition polymerisation products :		
	3916.90.11	00	0	--- Of polypropylene	kg	3
	3916.90.12	00	2	--- Of polystyrene	kg	3
	3916.90.19	00	2	--- Other	kg	3
				-- Of condensation or rearrangement polymerisation products :		
	3916.90.21	00	6	--- Of phenolic resins; of amino-resins	kg	3
	3916.90.22	00	1	--- Of polyamides	kg	3
	3916.90.29	00	1	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3916.90.30	00	3	-- Of regenerated cellulose; of cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised	kg	3
	3916.90.40	00	2	-- Of hardened proteins	kg	3
	3916.90.50	00	1	-- Of vulcanised fibre	kg	3
	3916.90.60	00	0	-- Of chemical derivatives of natural rubber	kg	3
				-- Other :		
	3916.90.91	00	6	--- Monofilament	kg	3
	3916.90.92	00	1	--- Rods, sticks and profile shapes	kg	3
<b>39.17</b>				<b>Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.</b>		
3917.10				- Artificial guts (sausage casings) of hardened protein or of cellulosic materials :		
	3917.10.10	00	1	-- Of hardened protein	kg	5
	3917.10.90	00	0	-- Other	kg	5
				- Tubes, pipes and hoses, rigid :		
3917.21	3917.21.00	00	4	-- Of polymers of ethylene	kg	3
3917.22	3917.22.00	00	1	-- Of polymers of propylene	kg	3
3917.23	3917.23.00	00	5	-- Of polymers of vinyl chloride	kg	3
3917.29				-- Of other plastics :		
				--- Further worked than merely surface-worked :		
	3917.29.11	00	2	---- Of other addition polymerisation products	kg	3
	3917.29.19	00	4	---- Other	kg	3
				--- Other :		
	3917.29.21	00	1	---- Of other addition polymerisation products	kg	3
	3917.29.22	00	3	---- Of phenolic resins	kg	3
	3917.29.23	00	5	---- Of amino-resins; of hardened proteins; of chemical derivatives of natural rubber	kg	3
	3917.29.24	00	0	---- Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised; of vulcanised fibre	kg	3
	3917.29.25	00	2	---- Of other condensation or rearrangement polymerisation products	kg	3
	3917.29.29	00	3	---- Other	kg	3
				- Other tubes, pipes and hoses :		
3917.31				-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa :		
				--- Further worked than merely surface-worked :		
	3917.31.11	00	3	---- Of addition polymerisation products	kg	3
	3917.31.12	00	5	---- Of amino-resins; of phenolic resins; of vulcanised fibre; of chemical derivatives of natural rubber	kg	3
	3917.31.19	00	5	---- Other	kg	3
				--- Other :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3917.31.21	00	2	---- Of addition polymerisation products	kg	3
	3917.31.23	00	6	---- Of amino-resins; of phenolic resins; of chemical derivatives of natural rubber	kg	3
	3917.31.24	00	1	---- Of vulcanised fibre	kg	3
	3917.31.25	00	3	---- Of other condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	3
	3917.31.29	00	4	---- Other	kg	3
3917.32				-- Other, not reinforced or otherwise combined with other materials, without fittings :		
	3917.32.10	00	5	--- Sausage or ham casings	kg	3
	3917.32.20	00	4	--- Thermoplastic hoses for gas stove	kg	3
				--- Other :		
				---- Further worked than merely surface-worked :		
	3917.32.91	00	6	----- Of addition polymerisation products; of phenolic resins or amino resins; of chemical derivatives of natural rubber	kg	3
	3917.32.92	00	1	----- Other	kg	3
				---- Other :		
	3917.32.93	00	3	----- Of addition polymerisation products	kg	3
	3917.32.94	00	5	----- Of amino-resins or phenolic resins; of chemical derivatives of natural rubber	kg	3
	3917.32.95	00	0	----- Of other condensation or rearrangement polymerisation products; of vulcanised fibre; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	3
	3917.32.99	00	1	----- Other	kg	3
3917.33				-- Other, not reinforced or otherwise combined with other materials, with fittings :		
	3917.33.10	00	2	--- Other, further worked than merely surface-worked	kg	3
	3917.33.90	00	1	--- Other	kg	3
3917.39				-- Other :		
				--- Further worked than merely surface- worked :		
	3917.39.11	00	0	---- Of addition polymerisation products; of vulcanised fibre	kg	3
	3917.39.12	00	2	---- Of phenolic resins or amino resins; of chemical derivatives of natural rubber	kg	3
	3917.39.19	00	2	---- Other	kg	3
				--- Other :		
	3917.39.91	00	6	----- Of addition polymerisation products; of vulcanised fibre	kg	3
	3917.39.92	00	1	----- Of phenolic resins or amino resins; of chemical derivatives of natural rubber	kg	3
	3917.39.93	00	3	----- Of other condensation or rearrangement polymerisation products	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3917.39.94	00	5	---- Of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	3
	3917.39.99	00	1	---- Other	kg	3
3917.40	3917.40.00	00	3	- Fittings	kg	3
<b>39.18</b>				<b>Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.</b>		
3918.10				- Of polymers of vinyl chloride :		
				-- Floor coverings :		
	3918.10.11	00	4	--- Tiles	kg	7.5
	3918.10.19	00	6	--- Other	kg	7.5
	3918.10.90	00	1	-- Other	kg	7.5
3918.90				- Of other plastics :		
				-- Floor coverings :		
	3918.90.11	00	2	--- Tiles, of polyethylene	kg	7.5
	3918.90.13	00	6	--- Other, of polyethylene	kg	7.5
	3918.90.14	00	1	--- Of chemical derivatives of natural rubber	kg	7.5
	3918.90.15	00	3	--- Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	7.5
	3918.90.16	00	5	--- Of vulcanised fibre	kg	7.5
	3918.90.19	00	4	--- Other	kg	7.5
				-- Other :		
	3918.90.91	00	1	--- Of polyethylene	kg	7.5
	3918.90.92	00	3	--- Of chemical derivatives of natural rubber	kg	7.5
	3918.90.93	00	5	--- Of other addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetate or other chemical derivatives of cellulose, plasticised	kg	7.5
	3918.90.94	00	0	--- Of vulcanised fibre	kg	7.5
	3918.90.99	00	3	--- Other	kg	7.5
<b>39.19</b>				<b>Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.</b>		
3919.10				- In rolls of a width not exceeding 20 cm :		
	3919.10.10	00	3	-- Of polymers of vinyl chloride	kg	5
	3919.10.20	00	2	-- Of polyethylene	kg	5
				-- Other :		
	3919.10.91	00	4	--- Of hardened proteins or chemical derivatives of natural rubber	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3919.10.92	00	6	--- Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	5
	3919.10.99	00	6	--- Other	kg	5
3919.90				- Other :		
	3919.90.10	00	1	-- Of polymers of vinyl chloride	kg	5
	3919.90.20	00	0	-- Of hardened proteins	kg	5
				-- Other :		
	3919.90.91	00	2	--- Of chemical derivatives of natural rubber	kg	5
	3919.90.92	00	4	--- Of addition polymerisation products; of condensation or rearrangement polymerisation products; of cellulose nitrate, cellulose acetates and other chemical derivatives of cellulose, plasticised	kg	5
	3919.90.99	00	4	--- Other	kg	5
<b>39.20</b>				<b>Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.</b>		
3920.10				- Of polymers of ethylene :		
				-- Plates and sheets :		
	3920.10.11	00	6	--- Rigid	kg	3
	3920.10.19	00	1	--- Other	kg	3
	3920.10.90	00	3	-- Other	kg	3
3920.20				- Of polymers of propylene :		
	3920.20.10	00	2	-- Biaxially oriented polypropylene (BOPP) film	kg	3
				-- Other :		
	3920.20.91	00	3	--- Plates and sheets	kg	3
	3920.20.99	00	5	--- Other	kg	3
3920.30				- Of polymers of styrene :		
	3920.30.20	00	6	-- Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	kg	3
				-- Other :		
	3920.30.91	00	1	--- Plates and sheets, rigid	kg	3
	3920.30.92	00	3	--- Other, plates and sheets	kg	3
	3920.30.99	00	3	--- Other	kg	3
				- Of polymers of vinyl chloride :		
3920.43				-- Containing by weight not less than 6 % of plasticisers:		
	3920.43.10	00	3	--- Plates and sheets	kg	3
	3920.43.90	00	2	--- Other	kg	3
3920.49	3920.49.00	00	0	-- Other	kg	3
				- Of acrylic polymers :		
3920.51				-- Of poly(methyl methacrylate) :		
				--- Plates and sheets :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3920.51.11	00	2	---- Rigid	kg	3
	3920.51.19	00	4	---- Other	kg	3
	3920.51.90	00	6	--- Other	kg	3
3920.59				-- Other :		
				--- Plates and sheets :		
	3920.59.11	00	6	---- Rigid	kg	3
	3920.59.19	00	1	---- Other	kg	3
	3920.59.90	00	3	--- Other	kg	3
				- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :		
3920.61				-- Of polycarbonates :		
	3920.61.10	00	5	--- Plates and sheets	kg	3
	3920.61.90	00	4	--- Other	kg	3
3920.62				-- Of poly(ethylene terephthalate) :		
	3920.62.10	00	2	--- Plates and sheets	kg	3
				--- Other :		
	3920.62.91	00	3	---- Solar protection film	kg	3
	3920.62.99	00	5	---- Other	kg	3
3920.63				-- Of unsaturated polyesters :		
	3920.63.10	00	6	--- Plates and sheets	kg	3
	3920.63.90	00	5	--- Other	kg	3
3920.69				-- Of other polyesters :		
	3920.69.10	00	2	--- Plates and sheets	kg	3
	3920.69.90	00	1	--- Other	kg	3
				- Of cellulose or its chemical derivatives :		
3920.71				-- Of regenerated cellulose :		
	3920.71.10	00	3	--- Cellophane film	kg	3
				--- Other :		
	3920.71.91	00	4	---- Printed sheets	kg	3
	3920.71.99	00	6	---- Other	kg	3
3920.73	3920.73.00	00	5	-- Of cellulose acetate	kg	3
3920.79				-- Of other cellulose derivatives :		
	3920.79.10	00	0	--- Of nitrocellulose (gun cotton)	kg	3
	3920.79.20	00	6	--- Of vulcanised fibre	kg	3
				--- Other :		
	3920.79.91	00	1	---- Plates and sheets	kg	3
	3920.79.99	00	3	---- Other	kg	3
				- Of other plastics :		
3920.91				-- Of poly(vinyl butyral) :		
	3920.91.10	00	6	--- Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m	kg	3
				--- Other :		
	3920.91.91	00	0	---- Plates and sheets	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3920.91.99	00	2	---- Other	kg	3
3920.92				-- Of polyamides :		
	3920.92.10	00	3	--- Of polyamide-6	kg	3
				--- Other :		
	3920.92.91	00	4	---- Plates and sheets	kg	3
	3920.92.99	00	6	---- Other	kg	3
3920.93				-- Of amino-resins :		
	3920.93.10	00	0	--- Plates and sheets	kg	3
	3920.93.90	00	6	--- Other	kg	3
3920.94				-- Of phenolic resins :		
	3920.94.10	00	4	--- Phenol formaldehyde (bakelite) sheets	kg	3
				--- Other :		
	3920.94.91	00	5	---- Plates and sheets	kg	3
	3920.94.99	00	0	---- Other	kg	3
3920.99				-- Of other plastics :		
	3920.99.10	00	3	--- Of hardened proteins; of chemical derivatives of natural rubber	kg	3
				--- Of addition polymerisation products :		
	3920.99.21	00	4	---- Plates and sheets	kg	3
	3920.99.29	00	6	---- Other	kg	3
				--- Of condensation or rearrangement polymerisation products :		
	3920.99.31	00	3	---- Plates and sheets	kg	3
	3920.99.39	00	5	---- Other	kg	3
	3920.99.90	00	2	--- Other	kg	3
<b>39.21</b>				<b>Other plates, sheets, film, foil and strip, of plastics.</b>		
				- Cellular :		
3921.11				-- Of polymers of styrene :		
				--- Rigid :		
	3921.11.21	00	3	---- Plates and sheets	kg	3
	3921.11.29	00	5	---- Other	kg	3
				--- Other :		
	3921.11.91	00	3	---- Plates and sheets	kg	3
	3921.11.92	00	5	---- Film	kg	3
	3921.11.99	00	5	---- Other	kg	3
3921.12	3921.12.00	00	0	-- Of polymers of vinyl chloride	kg	3
3921.13				-- Of polyurethanes :		
				--- Rigid :		
	3921.13.11	00	5	---- Plates and sheets	kg	3
	3921.13.19	00	0	---- Other	kg	3
				--- Other :		
	3921.13.91	00	4	---- Plates and sheets	kg	3
	3921.13.92	00	6	---- Film	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3921.13.99	00	6	---- Other	kg	3
3921.14				-- Of regenerated cellulose :		
				--- Rigid :		
	3921.14.21	00	1	---- Plates and sheets	kg	3
	3921.14.29	00	3	---- Other	kg	3
				--- Other :		
	3921.14.91	00	1	---- Plates and sheets	kg	3
	3921.14.92	00	3	---- Film	kg	3
	3921.14.99	00	3	---- Other	kg	3
3921.19				-- Of other plastics :		
				--- Plates and sheets of addition polymerisation products :		
	3921.19.11	00	1	---- Of polypropylene	kg	3
	3921.19.12	00	3	---- Of polyethylene	kg	3
	3921.19.19	00	3	---- Other	kg	3
				--- Plates and sheets of condensation or rearrangement polymerisation products :		
	3921.19.31	00	6	---- Of polycarbonates	kg	3
	3921.19.39	00	1	---- Other	kg	3
	3921.19.40	00	3	--- Plates and sheets of cellulose or its chemical derivatives, or of vulcanised fibre	kg	3
	3921.19.50	00	2	--- Plates and sheets of hardened proteins, or of chemical derivatives of natural rubber	kg	3
				--- Film and foil :		
	3921.19.61	00	3	---- Of nitrocellulose (gun-cotton)	kg	3
	3921.19.62	00	5	---- Of hardened proteins; of chemical derivatives of natural rubber	kg	3
	3921.19.69	00	5	---- Other	kg	3
				--- Other :		
	3921.19.93	00	4	---- Of nitrocellulose (gun-cotton)	kg	3
	3921.19.94	00	6	---- Of hardened proteins; of chemical derivatives of natural rubber	kg	3
	3921.19.99	00	2	---- Other	kg	3
3921.90				- Other :		
	3921.90.10	00	3	-- Of vulcanised fibre	kg	3
	3921.90.20	00	2	-- Of hardened proteins	kg	3
	3921.90.30	00	1	-- Of chemical derivatives of natural rubber	kg	3
				-- Of condensation or rearrangement polymerisation products :		
	3921.90.41	00	2	--- Plates and sheets	kg	3
	3921.90.42	00	4	--- Film	kg	3
	3921.90.43	00	6	--- Textile laminated strip	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3921.90.49	00	4	--- Other	kg	3
	3921.90.50	00	6	-- Of regenerated cellulose	kg	3
	3921.90.60	00	5	-- Of other cellulose or its chemical derivatives	kg	3
	3921.90.70	00	4	-- Of addition polymerisation products	kg	3
	3921.90.90	00	2	-- Other	kg	3
<b>39.22</b>				<b>Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.</b>		
3922.10				- Baths, shower-baths, sinks and wash-basins :		
				-- Baths :		
	3922.10.11	00	1	--- Bathtubs having rectangular or oblong interior shape	u	7.5
	3922.10.19	00	3	--- Other	u	7.5
	3922.10.90	00	5	-- Other	u	7.5
3922.20	3922.20.00	00	5	- Lavatory seats and covers	u	7.5
3922.90				- Other :		
				-- Lavatory pans, flushing cisterns and urinals :		
	3922.90.11	00	6	--- Parts of flushing cisterns	kg	7.5
	3922.90.12	00	1	--- Flushing cisterns equipped with their mechanisms	u	7.5
	3922.90.19	00	1	--- Other	u	7.5
	3922.90.90	00	3	-- Other	u	7.5
<b>39.23</b>				<b>Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.</b>		
3923.10				- Boxes, cases, crates and similar articles :		
	3923.10.10	00	0	-- Cases for film, tape and optical discs	kg	5
	3923.10.20	00	6	-- Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	kg	5
	3923.10.90	00	6	-- Other	kg	5
				- Sacks and bags (including cones) :		
3923.21				-- Of polymers of ethylene :		
				--- Aseptic bags reinforced with aluminium foil (other than retort pouches) :		
	3923.21.11	00	4	---- Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	7.5
	3923.21.19	00	6	---- Other	kg	7.5
				--- Other :		
	3923.21.91	00	3	---- Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	7.5
	3923.21.99	00	5	---- Other	kg	7.5
3923.29				-- Of other plastics :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	3923.29.10	00	6	- - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	7.5
	3923.29.90	00	5	- - - Other	kg	7.5
3923.30				- Carboys, bottles, flasks and similar articles :		
	3923.30.20	00	2	- - Multi-layer fibreglass reinforced containers, for compressed or liquefied gas	kg	5
	3923.30.90	00	2	- - Other	kg	5
3923.40				- Spools, cops, bobbins and similar supports :		
	3923.40.10	00	1	- - Suitable for use with the machines of heading 84.44, 84.45 or 84.48	kg	5
	3923.40.90	00	0	- - Other	kg	5
3923.50	3923.50.00	00	0	- Stoppers, lids, caps and other closures	kg	5
3923.90				- Other :		
	3923.90.10	00	5	- - Toothpaste tubes	kg	5
	3923.90.90	00	4	- - Other	kg	5
<b>39.24</b>				<b>Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.</b>		
3924.10				- Tableware and kitchenware :		
	3924.10.10	00	1	- - Of melamine	kg	7.5
				- - Other :		
	3924.10.91	00	2	- - - Baby feeding bottles	kg	7.5
	3924.10.99	00	4	- - - Other	kg	7.5
3924.90				- Other :		
	3924.90.10	00	6	- - Bed pans, urinals (portable type) or chamber-pots	kg	7.5
	3924.90.20	00	5	- - Nipple former, breastshells, nipple shields, hand expression funnel	kg	7.5
	3924.90.30	00	4	- - Supplementary feeding system for babies	kg	7.5
	3924.90.90	00	5	- - Other	kg	7.5
<b>39.25</b>				<b>Builders' ware of plastics, not elsewhere specified or included.</b>		
3925.10	3925.10.00	00	3	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	u	7.5
3925.20	3925.20.00	00	1	- Doors, windows and their frames and thresholds for doors	kg	7.5
3925.30	3925.30.00	00	6	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	7.5
3925.90	3925.90.00	00	1	- Other	kg	7.5
<b>39.26</b>				<b>Other articles of plastics and articles of other materials of headings 39.01 to 39.14.</b>		
3926.10	3926.10.00	00	4	- Office or school supplies	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
3926.20				- Articles of apparel and clothing accessories (including gloves, mittens and mitts) :		
	3926.20.10	00	1	-- Gloves; aprons; babies' bibs	kg	5
	3926.20.20	00	0	-- Shoulder pads or shields	kg	5
	3926.20.30	00	6	-- Other padding for articles of apparel or clothing accessories	kg	5
	3926.20.60	00	3	-- Articles of apparel used for protection from chemical substances, radiation or fire	kg	5
	3926.20.90	00	0	-- Other	kg	5
3926.30	3926.30.00	00	0	- Fittings for furniture, coachwork or the like	kg	5
3926.40	3926.40.00	00	5	- Statuettes and other ornamental articles	kg	5
3926.90				- Other :		
	3926.90.10	00	1	-- Floats for fishing nets	kg	5
	3926.90.20	00	0	-- Fans and handscreens, frames and handles therefor, and parts thereof	kg	5
				-- Hygienic, medical and surgical articles :		
	3926.90.32	00	3	--- Plastic moulds with denture imprints	kg	5
	3926.90.39	00	3	--- Other	kg	5
				-- Safety and protective devices :		
	3926.90.41	00	0	--- Police shields	kg	5
	3926.90.42	00	2	--- Protective masks for use in welding and similar work	kg	5
	3926.90.44	00	6	--- Life saving cushions for the protection of persons falling from heights	kg	5
	3926.90.49	00	2	--- Other	kg	5
				-- Articles for industrial uses :		
	3926.90.53	00	3	--- Transmission or conveyor belts or belting	kg	3
	3926.90.55	00	0	--- Plastic J-hooks or bunch blocks for detonators	kg	5
	3926.90.59	00	1	--- Other	kg	5
	3926.90.60	00	3	-- Poultry feeders	kg	5
				-- Cards for jewellery or small objects of personal adornment; beads; shoe lasts :		
	3926.90.81	00	3	--- Shoe lasts	kg	5
	3926.90.82	00	5	--- Prayer beads	kg	5
	3926.90.89	00	5	--- Other	kg	5
				-- Other :		
	3926.90.91	00	2	--- Of a kind used for grain storage	kg	5
	3926.90.92	00	4	--- Empty capsules of a kind suitable for pharmaceutical use	kg	zero
	3926.90.93	00	6	--- Buckles, adjusters, hooks and cord stoppers	kg	5
	3926.90.99	00	4	--- Other	kg	5



CUSTOMS TARIFF OF  
**MYANMAR**  
PART II (CHAPTER 40-83)

**2022**



**Chapter 40**  
**Rubber and articles thereof**

**Notes.**

1. Except where the context otherwise requires, throughout the Nomenclature the expression “rubber” means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.
2. This Chapter does not cover :
  - (a) Goods of Section XI (textiles and textile articles);
  - (b) Footwear or parts thereof of Chapter 64;
  - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
  - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
  - (e) Articles of Chapter 90, 92, 94 or 96; or
  - (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).
3. In headings 40.01 to 40.03 and 40.05, the expression “primary forms” applies only to the following forms :
  - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
  - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
4. In Note 1 to this Chapter and in heading 40.02, the expression “synthetic rubber” applies to :
  - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18° C and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Notes 5 (B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
  - (b) Thioplasts (TM); and
  - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with :
  - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
  - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
  - (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material :

  - (i) emulsifiers or anti-tack agents;
  - (ii) small amounts of breakdown products of emulsifiers;
  - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber

latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
40.01				<b>Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.</b>		
4001.10				- Natural rubber latex, whether or not pre-vulcanised :		
				-- Exceeding 0.5 % by volume of ammonia content :		
	4001.10.11	00	3	--- Centrifuged concentrate rubber latex	kg	3
	4001.10.19	00	5	--- Other	kg	3
				-- Not exceeding 0.5 % by volume of ammonia content :		
	4001.10.21	00	2	--- Centrifuged concentrate rubber latex	kg	3
	4001.10.29	00	4	--- Other	kg	3
4001.21				- Natural rubber in other forms:		
				-- Smoked sheets :		
	4001.21.10	00	3	--- RSS Grade 1	kg	3
	4001.21.20	00	2	--- RSS Grade 2	kg	3
	4001.21.30	00	1	--- RSS Grade 3	kg	3
	4001.21.40	00	0	--- RSS Grade 4	kg	3
	4001.21.50	00	6	--- RSS Grade 5	kg	3
	4001.21.90	00	2	--- Other	kg	3
4001.22				-- Technically specified natural rubber (TSNR) :		
	4001.22.10	00	0	--- TSNR 10	kg	3
	4001.22.20	00	6	--- TSNR 20	kg	3
	4001.22.30	00	5	--- TSNR L	kg	3
	4001.22.40	00	4	--- TSNR CV	kg	3
	4001.22.50	00	3	--- TSNR GP	kg	3
	4001.22.60	00	2	--- TSNR 5	kg	3
	4001.22.90	00	6	--- Other	kg	3
4001.29				-- Other :		
	4001.29.10	00	0	--- Air-dried sheets	kg	3
	4001.29.20	00	6	--- Latex crepes	kg	3
	4001.29.30	00	5	--- Sole crepes	kg	3
	4001.29.50	00	3	--- Other crepes	kg	3
	4001.29.60	00	2	--- Superior processing rubber	kg	3
	4001.29.70	00	1	--- Skim rubber	kg	3
	4001.29.80	00	0	--- Scrap (tree, earth or smoked) and cup lump	kg	3
				--- Other, in primary forms :		
	4001.29.94	00	0	---- Deproteinised Natural Rubber (DPNR)	kg	3
	4001.29.96	00	4	---- Other	kg	3
	4001.29.99	00	3	--- Other	kg	3
4001.30				- Balata, gutta-percha, guayule, chicle and similar natural gums :		
	4001.30.20	00	3	-- In primary forms	kg	3
	4001.30.90	00	3	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
40.02				<b>Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.</b>		
				- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :		
4002.11	4002.11.00	00	0	-- Latex	kg	3
4002.19				-- Other :		
	4002.19.10	00	3	--- In primary forms or in unvulcanised, uncompounded plates, sheets or strip	kg	3
	4002.19.90	00	2	--- Other	kg	3
4002.20				- Butadiene rubber (BR) :		
	4002.20.10	00	0	-- In primary forms	kg	3
	4002.20.90	00	6	-- Other	kg	3
				- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :		
4002.31				-- Isobutene-isoprene (butyl) rubber (IIR) :		
	4002.31.10	00	2	--- Unvulcanised, uncompounded plates, sheets or strip	kg	3
	4002.31.90	00	1	--- Other	kg	3
4002.39				-- Other :		
	4002.39.10	00	6	--- Unvulcanised, uncompounded plates, sheets or strip	kg	3
	4002.39.90	00	5	--- Other	kg	3
				- Chloroprene (chlorobutadiene) rubber (CR) :		
4002.41	4002.41.00	00	1	-- Latex	kg	3
4002.49				-- Other :		
	4002.49.10	00	4	--- In primary forms	kg	3
	4002.49.90	00	3	--- Other	kg	3
				- Acrylonitrile-butadiene rubber (NBR) :		
4002.51	4002.51.00	00	6	-- Latex	kg	3
4002.59				-- Other :		
	4002.59.10	00	2	--- In primary forms	kg	3
	4002.59.90	00	1	--- Other	kg	3
4002.60				- Isoprene rubber (IR) :		
	4002.60.10	00	6	-- In primary forms	kg	3
	4002.60.90	00	5	-- Other	kg	3
4002.70				- Ethylene-propylene-non-conjugated diene rubber (EPDM) :		
	4002.70.10	00	4	-- In primary forms	kg	3
	4002.70.90	00	3	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4002.80				- Mixtures of any product of heading 40.01 with any product of this heading :		
	4002.80.10	00	2	-- Mixtures of natural rubber latex with synthetic rubber latex	kg	3
	4002.80.90	00	1	-- Other	kg	3
				- Other :		
4002.91	4002.91.00	00	5	-- Latex	kg	3
4002.99				-- Other :		
	4002.99.30	00	6	--- Epoxidised Natural Rubber (ENR)	kg	3
	4002.99.40	00	5	--- Other, in primary forms or in unvulcanised, uncompounded plates, sheets or strip	kg	3
	4002.99.90	00	0	--- Other	kg	3
<b>40.03</b> 4003.00	4003.00.00	00	6	<b>Reclaimed rubber in primary forms or in plates, sheets or strip.</b>	kg	3
<b>40.04</b> 4004.00	4004.00.00	00	0	<b>Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.</b>	kg	3
<b>40.05</b>				<b>Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.</b>		
4005.10				- Compounded with carbon black or silica :		
	4005.10.10	00	5	-- Of natural gums	kg	3
	4005.10.90	00	4	-- Other	kg	3
4005.20	4005.20.00	00	4	- Solutions; dispersions other than those of subheading 4005.10	kg	3
				- Other :		
4005.91				-- Plates, sheets and strip :		
	4005.91.10	00	0	--- Of natural gums	kg	3
	4005.91.90	00	6	--- Other	kg	3
4005.99				-- Other :		
	4005.99.10	00	4	--- Latex	kg	3
	4005.99.20	00	3	--- Natural rubber compounded with substances other than carbon or silica	kg	3
	4005.99.90	00	3	--- Other	kg	3
<b>40.06</b>				<b>Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.</b>		
4006.10	4006.10.00	00	0	- "Camel-back" strips for retreading rubber tyres	kg	5
4006.90				- Other :		
				-- Of natural gums :		
	4006.90.11	00	6	--- Articles	kg	5
	4006.90.19	00	1	--- Other	kg	5
	4006.90.90	00	3	-- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
40.07 4007.00	4007.00.00	00	3	<b>Vulcanised rubber thread and cord.</b>	kg	5
<b>40.08</b>				<b>Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.</b>		
				- Of cellular rubber :		
4008.11				-- Plates, sheets and strip :		
	4008.11.10	00	5	--- Exceeding 5 mm in thickness, lined with textile fabric on one side	kg	5
	4008.11.20	00	4	--- Other, floor tiles and wall tiles	kg	5
	4008.11.90	00	4	--- Other	kg	5
4008.19	4008.19.00	00	3	-- Other	kg	5
				- Of non-cellular rubber :		
4008.21				-- Plates, sheets and strip :		
	4008.21.10	00	3	--- Exceeding 5 mm in thickness, lined with textile fabric on one side	kg	5
	4008.21.20	00	2	--- Other, floor tiles and wall tiles	kg	5
	4008.21.30	00	1	--- Water stop	kg	5
	4008.21.40	00	0	--- Rubber soling sheet	kg	5
	4008.21.90	00	2	--- Other	kg	5
4008.29	4008.29.00	00	1	-- Other	kg	5
<b>40.09</b>				<b>Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).</b>		
				- Not reinforced or otherwise combined with other materials :		
4009.11	4009.11.00	00	0	-- Without fittings	kg	5
4009.12				-- With fittings :		
	4009.12.10	00	3	--- Mining slurry suction and discharge hoses	kg	5
	4009.12.90	00	2	--- Other	kg	5
				- Reinforced or otherwise combined only with metal :		
4009.21				-- Without fittings :		
	4009.21.10	00	4	--- Mining slurry suction and discharge hoses	kg	5
	4009.21.90	00	3	--- Other	kg	5
4009.22				-- With fittings :		
	4009.22.10	00	1	--- Mining slurry suction and discharge hoses	kg	5
	4009.22.90	00	0	--- Other	kg	5
				- Reinforced or otherwise combined only with textile materials :		
4009.31				-- Without fittings :		
	4009.31.10	00	2	--- Mining slurry suction and discharge hoses	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other :		
	4009.31.91	00	3	---- Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	7.5
	4009.31.99	00	5	---- Other	kg	5
4009.32				-- With fittings :		
	4009.32.10	00	6	--- Mining slurry suction and discharge hoses	kg	5
	4009.32.90	00	5	--- Other	kg	5
				- Reinforced or otherwise combined with other materials :		
4009.41				-- Without fittings :		
	4009.41.10	00	0	--- Rubber hose of a kind used for gas stove	kg	5
	4009.41.90	00	6	--- Other	kg	5
4009.42				-- With fittings :		
	4009.42.10	00	4	--- Mining slurry suction and discharge hoses	kg	5
	4009.42.20	00	3	--- Rubber hose of a kind used for gas stove	kg	5
	4009.42.90	00	3	--- Other	kg	5
<b>40.10</b>				<b>Conveyor or transmission belts or belting, of vulcanised rubber.</b>		
				- Conveyor belts or belting :		
4010.11	4010.11.00	00	1	-- Reinforced only with metal	kg	3
4010.12	4010.12.00	00	5	-- Reinforced only with textile materials	kg	3
4010.19	4010.19.00	00	5	-- Other	kg	3
				- Transmission belts or belting :		
4010.31	4010.31.00	00	4	-- Endless transmission belts of trapezoidal cross section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	3
4010.32	4010.32.00	00	1	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	kg	3
4010.33	4010.33.00	00	5	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	3
4010.34	4010.34.00	00	2	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	kg	3
4010.35	4010.35.00	00	6	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	kg	3
4010.36	4010.36.00	00	3	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4010.39	4010.39.00	00	1	-- Other	kg	3
<b>40.11</b>				<b>New pneumatic tyres, of rubber.</b>		
4011.10	4011.10.00	00	5	- Of a kind used on motor cars (including station wagons and racing cars)	u	7.5
4011.20				- Of a kind used on buses or lorries :		
				-- Of a width not exceeding 450 mm :		
	4011.20.11	00	4	--- Having a width not exceeding 230 mm, and fitting a rim of a diameter not exceeding 16 inch	u	7.5
	4011.20.12	00	6	--- Having a width not exceeding 230 mm, and fitting a rim of a diameter exceeding 16 inch	u	7.5
	4011.20.13	00	1	--- Having a width exceeding 230 mm but not exceeding 385 mm	u	7.5
	4011.20.19	00	6	--- Other	u	7.5
	4011.20.90	00	1	-- Other	u	7.5
4011.30	4011.30.00	00	1	- Of a kind used on aircraft	u	zero
4011.40	4011.40.00	00	6	- Of a kind used on motorcycles	u	3
4011.50	4011.50.00	00	4	- Of a kind used on bicycles	u	1.5
4011.70	4011.70.00	00	0	- Of a kind used on agricultural or forestry vehicles and machines	u	7.5
4011.80				- Of a kind used on construction, mining or industrial handling vehicles and machines :		
				-- Fitting a rim of a diameter not exceeding 24 inch :		
	4011.80.11	00	6	--- Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts, wheelbarrows or other industrial handling vehicles and machines	u	5
	4011.80.19	00	1	--- Other	u	5
				-- Fitting a rim of a diameter exceeding 24 inch, of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines:		
	4011.80.31	00	4	--- Of a kind used on machinery of heading 84.29 or 84.30	u	5
	4011.80.39	00	6	--- Other	u	5
	4011.80.40	00	1	-- Fitting a rim of a diameter exceeding 24 inch, other	u	5
4011.90				- Other :		
	4011.90.10	00	2	-- Of a kind used on vehicles of Chapter 87	u	7.5
	4011.90.20	00	1	-- Of a kind used on machinery of heading 84.29 or 84.30	u	5
	4011.90.90	00	1	-- Other	u	5
<b>40.12</b>				<b>Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Retreaded tyres :		
4012.11	4012.11.00	00	3	-- Of a kind used on motor cars (including station wagons and racing cars)	u	7.5
4012.12				-- Of a kind used on buses or lorries :		
	4012.12.10	00	6	--- Of a width not exceeding 450 mm	u	7.5
	4012.12.90	00	5	--- Other	u	7.5
4012.13	4012.13.00	00	4	-- Of a kind used on aircraft	u	zero
4012.19				-- Other :		
	4012.19.20	00	5	--- Of a kind used on machinery of heading 84.27	u	5
	4012.19.30	00	4	--- Of a kind used on machinery of heading 84.29 or 84.30	u	5
				--- Of a kind used on vehicles of Chapter 87 :		
	4012.19.41	00	5	---- Of a kind used on agricultural or forestry tractors	u	7.5
	4012.19.49	00	0	---- Other	u	7.5
	4012.19.90	00	5	--- Other	u	5
4012.20				- Used pneumatic tyres :		
	4012.20.10	00	3	-- Of a kind used on motor cars (including station wagons, racing cars)	u	7.5
				-- Of a kind used on buses or lorries :		
	4012.20.21	00	4	--- Of a width not exceeding 450 mm	u	7.5
	4012.20.29	00	6	--- Other	u	7.5
	4012.20.30	00	1	-- Of a kind used on aircraft	u	zero
	4012.20.40	00	0	-- Of a kind used on motorcycles	u	3
	4012.20.50	00	6	-- Of a kind used on bicycles	u	1.5
	4012.20.60	00	5	-- Of a kind used on machinery of heading 84.29 or 84.30	u	5
				-- Of a kind used on other vehicles of Chapter 87 :		
	4012.20.71	00	6	--- Of a kind used on agricultural or forestry tractors	u	7.5
	4012.20.79	00	1	--- Other	u	7.5
	4012.20.80	00	3	-- Of a kind used on machinery of heading 84.27	u	5
				-- Other :		
	4012.20.91	00	4	--- Buffed tyres	u	5
	4012.20.99	00	6	--- Other	u	5
4012.90				- Other :		
				-- Solid tyres :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4012.90.14	00	4	--- Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	kg	5
	4012.90.17	00	3	--- Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	kg	5
	4012.90.19	00	0	--- Other	kg	5
				-- Cushion tyres :		
	4012.90.21	00	4	--- Of a width not exceeding 450 mm	kg	5
	4012.90.22	00	6	--- Of a width exceeding 450 mm	kg	5
				-- Replaceable tyre treads :		
	4012.90.71	00	6	--- Of a width not exceeding 450 mm	kg	5
	4012.90.72	00	1	--- Of a width exceeding 450 mm	kg	5
	4012.90.80	00	3	-- Tyre flaps	kg	5
	4012.90.90	00	2	-- Other	kg	5
<b>40.13</b>				<b>Inner tubes, of rubber.</b>		
4013.10				- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries :		
				-- Of a kind used on motor cars (including station wagons and racing cars) :		
	4013.10.11	00	1	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	7.5
	4013.10.19	00	3	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	7.5
				-- Of a kind used on buses or lorries :		
	4013.10.21	00	0	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	7.5
	4013.10.29	00	2	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	7.5
4013.20	4013.20.00	00	5	- Of a kind used on bicycles	u	1.5
4013.90				- Other :		
				-- Of a kind used on machinery of heading 84.29 or 84.30 :		
	4013.90.11	00	6	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	5
	4013.90.19	00	1	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	5
	4013.90.20	00	3	-- Of a kind used on motorcycles	u	3
				-- Of a kind used on other vehicles of Chapter 87 :		
	4013.90.31	00	4	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	7.5
	4013.90.39	00	6	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	7.5
	4013.90.40	00	1	-- Of a kind used on aircraft	u	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				-- Other :		
	4013.90.91	00	5	--- Suitable for fitting to tyres of a width not exceeding 450 mm	u	5
	4013.90.99	00	0	--- Suitable for fitting to tyres of a width exceeding 450 mm	u	5
<b>40.14</b>				<b>Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.</b>		
4014.10	4014.10.00	00	1	- Sheath contraceptives	kg	5
4014.90				- Other :		
	4014.90.10	00	5	-- Teats for feeding bottles and similar articles	kg	5
	4014.90.40	00	2	-- Stoppers for pharmaceutical use	kg	zero
	4014.90.50	00	1	-- Finger stalls	kg	5
	4014.90.90	00	4	-- Other	kg	5
<b>40.15</b>				<b>Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.</b>		
				- Gloves, mittens and mitts :		
4015.12				-- Of a kind used for medical, surgical, dental or veterinary purposes :		
	4015.12.10	00	2	--- Of vulcanised natural rubber	kg	1.5
	4015.12.90	00	1	--- Of other vulcanised rubber	kg	1.5
4015.19				-- Other :		
	4015.19.10	00	2	--- Of vulcanised natural rubber	kg	5
	4015.19.90	00	1	--- Of other vulcanised rubber	kg	5
4015.90				- Other :		
	4015.90.10	00	6	-- Lead aprons	kg	5
	4015.90.20	00	5	-- Divers' suits (wet suits)	kg	5
	4015.90.90	00	5	-- Other	kg	5
<b>40.16</b>				<b>Other articles of vulcanised rubber other than hard rubber.</b>		
4016.10				- Of cellular rubber :		
	4016.10.10	00	2	-- Padding for articles of apparel or clothing accessories	kg	5
	4016.10.20	00	1	-- Floor tiles and wall tiles	kg	5
	4016.10.90	00	1	-- Other	kg	5
				- Other :		
4016.91				-- Floor coverings and mats :		
	4016.91.10	00	4	--- Mats	kg	5
	4016.91.20	00	3	--- Tiles	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4016.91.90	00	3	--- Other	kg	5
4016.92				-- Erasers :		
	4016.92.10	00	1	--- Eraser tips	kg	3
	4016.92.90	00	0	--- Other	kg	3
4016.93				-- Gaskets, washers and other seals :		
	4016.93.10	00	5	--- Of a kind used to insulate the terminal leads of electrolytic capacitors	kg	3
	4016.93.20	00	4	--- Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	7.5
	4016.93.90	00	4	--- Other	kg	3
4016.94	4016.94.00	00	3	-- Boat or dock fenders, whether or not inflatable	kg	5
4016.95	4016.95.00	00	0	-- Other inflatable articles	kg	5
4016.99				-- Other :		
				--- Parts and accessories of a kind used for vehicles of Chapter 87 :		
	4016.99.11	00	3	---- For vehicles of heading 87.02, 87.03, 87.04 or 87.05, other than weatherstripping	kg	7.5
	4016.99.12	00	5	---- For vehicles of heading 87.11	kg	3
	4016.99.13	00	0	---- Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	kg	7.5
	4016.99.15	00	4	---- For vehicles of heading 87.09, 87.13, 87.15 or 87.16	kg	7.5
	4016.99.16	00	6	---- Bicycle mudguards	kg	1.5
	4016.99.17	00	1	---- Bicycle parts	kg	1.5
	4016.99.18	00	3	---- Other bicycle accessories	kg	1.5
	4016.99.19	00	5	---- Other	kg	5
	4016.99.20	00	0	--- Parts and accessories of rotocutes of heading 88.04	kg	5
	4016.99.30	00	6	--- Rubber bands	kg	5
	4016.99.40	00	5	--- Wall tiles	kg	5
				--- Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses :		
	4016.99.51	00	6	---- Rubber rollers	kg	5
	4016.99.52	00	1	---- Tyre mould bladders	kg	5
	4016.99.53	00	3	---- Electrical insulator hoods	kg	5
	4016.99.54	00	5	---- Rubber grommets and rubber covers for automotive wiring harnesses	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4016.99.59	00	1	---- Other	kg	5
	4016.99.60	00	3	--- Rail pads	kg	5
	4016.99.70	00	2	--- Structural bearings including bridge bearings	kg	5
				--- Other :		
	4016.99.91	00	2	---- Table coverings	kg	5
	4016.99.99	00	4	---- Other	kg	5
<b>40.17</b>				<b>Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.</b>		
4017.00	4017.00.10	00	5	- Floor tiles and wall tiles	kg	5
	4017.00.20	00	4	- Other articles of hard rubber	kg	5
	4017.00.90	00	4	- Other	kg	5

**SECTION VIII**

**RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)**

**(No Provision for Section Note)**

## Chapter 41

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

#### Notes.

1. This Chapter does not cover :
  - (a) Parings or similar waste, of raw hides or skins (heading 05.11);
  - (b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or
  - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.
2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).  
(B) For the purposes of headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.
3. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading 41.15.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>41.01</b>				<b>Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.</b>		
4101.20	4101.20.00	00	2	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	kg	5
4101.50	4101.50.00	00	3	- Whole hides and skins, of a weight exceeding 16 kg	kg	5
4101.90				- Other, including butts, bends and bellies :		
	4101.90.10	00	1	-- Pre-tanned	kg	5
	4101.90.90	00	0	-- Other	kg	5
<b>41.02</b>				<b>Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.</b>		
4102.10	4102.10.00	00	5	- With wool on	kg	5
				- Without wool on :		
4102.21	4102.21.00	00	0	-- Pickled	kg	5
4102.29	4102.29.00	00	4	-- Other	kg	5
<b>41.03</b>				<b>Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.</b>		
4103.20	4103.20.00	00	4	- Of reptiles	kg	5
4103.30	4103.30.00	00	2	- Of swine	kg	5
4103.90	4103.90.00	00	4	- Other	kg	5
<b>41.04</b>				<b>Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.</b>		
				- In the wet state (including wet-blue) :		
4104.11				-- Full grains, unsplit; grain splits :		
	4104.11.10	00	3	--- Of bovine, vegetable tanned	kg	7.5
	4104.11.90	00	2	--- Other	kg	7.5
4104.19	4104.19.00	00	1	-- Other	kg	7.5
				- In the dry state (crust) :		
4104.41	4104.41.00	00	5	-- Full grains, unsplit; grain splits	kg	7.5
4104.49	4104.49.00	00	2	-- Other	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>41.05</b>				<b>Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.</b>		
4105.10	4105.10.00	00	1	- In the wet state (including wet-blue)	kg	7.5
4105.30	4105.30.00	00	4	- In the dry state (crust)	kg	7.5
<b>41.06</b>				<b>Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.</b>		
				- Of goats or kids :		
4106.21	4106.21.00	00	4	-- In the wet state (including wet-blue)	kg	7.5
4106.22	4106.22.00	00	1	-- In the dry state (crust)	kg	7.5
				- Of swine :		
4106.31	4106.31.00	00	2	-- In the wet state (including wet-blue)	kg	7.5
4106.32	4106.32.00	00	6	-- In the dry state (crust)	kg	7.5
4106.40	4106.40.00	00	3	- Of reptiles	kg	7.5
				- Other :		
4106.91	4106.91.00	00	4	-- In the wet state (including wet-blue)	kg	7.5
4106.92	4106.92.00	00	1	-- In the dry state (crust)	kg	7.5
<b>41.07</b>				<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.</b>		
				- Whole hides and skins :		
4107.11	4107.11.00	00	0	-- Full grains, unsplit	kg	7.5
4107.12	4107.12.00	00	4	-- Grain splits	kg	7.5
4107.19	4107.19.00	00	4	-- Other	kg	7.5
				- Other, including sides :		
4107.91	4107.91.00	00	5	-- Full grains, unsplit	kg	7.5
4107.92	4107.92.00	00	2	-- Grain splits	kg	7.5
4107.99	4107.99.00	00	2	-- Other	kg	7.5
<b>41.12</b> 4112.00	4112.00.00	00	3	<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.</b>	kg	7.5
<b>41.13</b>				<b>Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.</b>		
4113.10	4113.10.00	00	2	- Of goats or kids	kg	7.5
4113.20	4113.20.00	00	0	- Of swine	kg	7.5
4113.30	4113.30.00	00	5	- Of reptiles	kg	7.5
4113.90	4113.90.00	00	0	- Other	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>41.14</b>				<b>Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.</b>		
4114.10	4114.10.00	00	3	- Chamois (including combination chamois) leather	kg	7.5
4114.20	4114.20.00	00	1	- Patent leather and patent laminated leather; metallised leather	kg	7.5
<b>41.15</b>				<b>Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.</b>		
4115.10	4115.10.00	00	4	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	kg	7.5
4115.20	4115.20.00	00	2	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	7.5

## Chapter 42

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

#### Notes.

1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
2. This Chapter does not cover :
  - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
  - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
  - (c) Made up articles of netting (heading 56.08);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65;
  - (f) Whips, riding-crops or other articles of heading 66.02;
  - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
  - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
  - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
  - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.
3. (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover :
  - (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);
  - (b) Articles of plaiting materials (heading 46.02).(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
4. For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
42.01 4201.00	4201.00.00	00	1	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	kg	7.5
42.02				Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.		
				- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :		
4202.11				-- With outer surface of leather or of composition leather :		
	4202.11.10	00	3	--- Suit-case or brief-case with maximum dimensions of 56 cm x 45 cm x 25 cm	u	7.5
	4202.11.90	00	2	--- Other	u	7.5
4202.12				-- With outer surface of plastics or of textile materials :		
				--- School satchels :		
	4202.12.11	00	2	---- With outer surface of vulcanised fibre	u	7.5
	4202.12.19	00	4	---- Other	u	7.5
				--- Other :		
	4202.12.91	00	1	---- With outer surface of vulcanised fibre	u	7.5
	4202.12.99	00	3	---- Other	u	7.5
4202.19				-- Other :		
	4202.19.20	00	6	--- With outer surface of paperboard	u	7.5
	4202.19.90	00	6	--- Other	u	7.5
				- Handbags, whether or not with shoulder strap, including those without handle :		
4202.21	4202.21.00	00	2	-- With outer surface of leather or of composition leather	u	7.5
4202.22				-- With outer surface of sheeting of plastics or of textile materials :		
	4202.22.10	00	5	--- With outer surface of sheeting of plastics	u	7.5
	4202.22.20	00	4	--- With outer surface of textile materials	u	7.5
4202.29	4202.29.00	00	6	-- Other	u	7.5
				- Articles of a kind normally carried in the pocket or in the handbag :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4202.31	4202.31.00	00	0	-- With outer surface of leather or of composition leather	kg	7.5
4202.32	4202.32.00	00	4	-- With outer surface of sheeting of plastics or of textile materials	kg	7.5
4202.39	4202.39.00	00	4	-- Other	kg	7.5
				- Other :		
4202.91				-- With outer surface of leather or of composition leather :		
				--- Sports bags :		
	4202.91.11	00	3	---- Bowling bags	kg	7.5
	4202.91.19	00	5	---- Other	kg	7.5
	4202.91.90	00	0	--- Other	kg	7.5
4202.92				-- With outer surface of sheeting of plastics or of textile materials :		
	4202.92.10	00	5	--- Toiletry bags, of sheeting of plastics	kg	7.5
	4202.92.20	00	4	--- Bowling bags	kg	7.5
	4202.92.90	00	4	--- Other	kg	7.5
4202.99				-- Other :		
	4202.99.10	00	5	--- With outer surface of vulcanised fibre or paperboard	kg	7.5
	4202.99.90	00	4	--- Other	kg	7.5
<b>42.03</b>				<b>Articles of apparel and clothing accessories, of leather or of composition leather.</b>		
4203.10	4203.10.00	00	1	- Articles of apparel	kg	20
				- Gloves, mittens and mitts :		
4203.21				-- Specially designed for use in sports :		
	4203.21.10	00	2	--- Baseball and softball gloves	kg	5
	4203.21.90	00	1	--- Other	kg	5
4203.29				-- Other :		
	4203.29.10	00	6	--- Protective work gloves	kg	5
	4203.29.90	00	5	--- Other	kg	5
4203.30	4203.30.00	00	4	- Belts and bandoliers	kg	20
4203.40	4203.40.00	00	2	- Other clothing accessories	kg	20
<b>42.05</b>				<b>Other articles of leather or of composition leather.</b>		
4205.00	4205.00.10	00	4	- Boot laces; mats	kg	7.5
	4205.00.20	00	3	- Industrial safety belts and harnesses	kg	7.5
	4205.00.30	00	2	- Leather strings or chords of a kind used for jewellery or articles of personal adornment	kg	7.5
	4205.00.40	00	1	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	kg	3
	4205.00.90	00	3	- Other	kg	7.5
<b>42.06</b> 4206.00	4206.00.00	00	6	<b>Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.</b>	kg	5

## Chapter 43

### Furskins and artificial fur; manufactures thereof

#### Notes

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover :
  - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
  - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
  - (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
  - (d) Articles of Chapter 64;
  - (e) Headgear or parts thereof of Chapter 65; or
  - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>43.01</b>				<b>Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.</b>		
4301.10	4301.10.00	00	1	- Of mink, whole, with or without head, tail or paws	kg	5
4301.30	4301.30.00	00	4	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	kg	5
4301.60	4301.60.00	00	5	- Of fox, whole, with or without head, tail or paws	kg	5
4301.80	4301.80.00	00	1	- Other furskins, whole, with or without head, tail or paws	kg	5
4301.90	4301.90.00	00	6	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	kg	5
<b>43.02</b>				<b>Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.</b>		
				- Whole skins, with or without head, tail or paws, not assembled :		
4302.11	4302.11.00	00	6	-- Of mink	kg	7.5
4302.19	4302.19.00	00	3	-- Other	kg	7.5
4302.20	4302.20.00	00	0	- Heads, tails, paws and other pieces or cuttings, not assembled	kg	7.5
4302.30	4302.30.00	00	5	- Whole skins and pieces or cuttings thereof, assembled	kg	7.5
<b>43.03</b>				<b>Articles of apparel, clothing accessories and other articles of fur skin.</b>		
4303.10	4303.10.00	00	3	- Articles of apparel and clothing accessories	kg	20
4303.90				- Other :		
	4303.90.20	00	6	-- Articles for industrial uses	kg	7.5
	4303.90.90	00	6	-- Other	kg	7.5
<b>43.04</b>				<b>Artificial fur and articles thereof.</b>		
4304.00	4304.00.10	00	5	- Artificial fur	kg	5
	4304.00.20	00	4	- Articles for industrial uses	kg	20
				- Other :		
	4304.00.91	00	6	-- Sports bags	kg	7.5
	4304.00.99	00	1	-- Other	kg	20

**SECTION IX**

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

**(No Provision for Section Note)**

**Chapter 44**  
**Wood and articles of wood; wood charcoal**

**Notes.**

1. This Chapter does not cover :
  - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
  - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
  - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
  - (d) Activated charcoal (heading 38.02);
  - (e) Articles of heading 42.02;
  - (f) Goods of Chapter 46;
  - (g) Footwear or parts thereof of Chapter 64;
  - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
  - (ij) Goods of heading 68.08;
  - (k) Imitation jewellery of heading 71.17;
  - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
  - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
  - (n) Parts of firearms (heading 93.05);
  - (o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
  - (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

**Subheading Notes.**

1. For the purposes of subheading 4401.31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheading 4401.32, the expression “wood briquettes” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.
3. For the purposes of subheading 4407.13, “S-P-F” refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
4. For the purposes of subheading 4407.14, “Hem-fir” refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>44.01</b>				<b>Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.</b>		
				- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :		
4401.11	4401.11.00	00	0	-- Coniferous	kg	zero
4401.12	4401.12.00	00	4	-- Non-coniferous	kg	15
				- Wood in chips or particles :		
4401.21	4401.21.00	00	5	-- Coniferous	kg	5
4401.22	4401.22.00	00	2	-- Non-coniferous	kg	5
				- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :		
4401.31	4401.31.00	00	3	-- Wood pellets	kg	5
4401.32	4401.32.00	00	0	-- Wood briquettes	kg	5
4401.39	4401.39.00	00	0	-- Other	kg	5
				- Sawdust and wood waste and scrap, not agglomerated :		
4401.41	4401.41.00	00	1	-- Sawdust	kg	5
4401.49	4401.49.00	00	5	-- Other	kg	5
<b>44.02</b>				<b>Wood charcoal (including shell or nut charcoal), whether or not agglomerated.</b>		
4402.10	4402.10.00	00	4	- Of bamboo	kg	5
4402.20				- Of shell or nut :		
	4402.20.10	00	1	-- Of coconut shell	kg	5
	4402.20.90	00	0	-- Other	kg	5
4402.90	4402.90.00	00	2	- Other	kg	5
<b>44.03</b>				<b>Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.</b>		
				- Treated with paint, stains, creosote or other preservatives :		
4403.11				-- Coniferous :		
	4403.11.10	00	1	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.11.90	00	0	--- Other	m <sup>3</sup>	zero
4403.12				-- Non-coniferous :		
	4403.12.10			--- Baulks, sawlogs and veneer logs :	m <sup>3</sup>	15
		10	1	---- <i>Pyinkado</i>		
		20	4	---- <i>Padauk</i>		
		30	0	---- <i>Pyinma</i>		
		40	3	---- <i>Red sandalwood(Nant-tha)</i>		
		50	6	---- <i>Black sandalwood(Ka-la-met)</i>		
		60	2	---- <i>Teak</i>		
		70	5	---- <i>Other, habitat in Myanmar</i>		
		90	4	---- <i>Other</i>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4403.12.90			--- Other:	m <sup>3</sup>	15
		10	0	---- <i>Pyinkado</i>		
		20	3	---- <i>Padauk</i>		
		30	6	---- <i>Pyinma</i>		
		40	2	---- <i>Red sandalwood(Nant-tha)</i>		
		50	5	---- <i>Black sandalwood(Ka-la-met)</i>		
		60	1	---- <i>Teak</i>		
		70	4	---- <i>Other, habitat in Myanmar</i>		
		90	3	---- <i>Other</i>		
				- Other, coniferous :		
4403.21				-- Of pine ( <i>Pinus spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more :		
	4403.21.10	00	6	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.21.90	00	5	--- Other	m <sup>3</sup>	zero
4403.22				-- Of pine ( <i>Pinus spp.</i> ), other :		
	4403.22.10	00	3	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.22.90	00	2	--- Other	m <sup>3</sup>	zero
4403.23				-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more :		
	4403.23.10	00	0	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.23.90	00	6	--- Other	m <sup>3</sup>	zero
4403.24				-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), other :		
	4403.24.10	00	4	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.24.90	00	3	--- Other	m <sup>3</sup>	zero
4403.25				-- Other, of which the smallest cross-sectional dimension is 15 cm or more :		
	4403.25.10	00	1	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.25.90	00	0	--- Other	m <sup>3</sup>	zero
4403.26				-- Other :		
	4403.26.10	00	5	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.26.90	00	4	--- Other	m <sup>3</sup>	zero
				- Other, of tropical wood :		
4403.41				-- Dark Red Meranti, Light Red Meranti and Meranti Bakau :		
	4403.41.10	00	2	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	15
	4403.41.90	00	1	--- Other	m <sup>3</sup>	zero
4403.42				-- Teak :		
	4403.42.10	00	6	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	15
	4403.42.90	00	5	---Other	m <sup>3</sup>	15
4403.49				-- Other :		
	4403.49.10			--- Baulks, sawlogs and veneer logs:	m <sup>3</sup>	15
		10	2	---- <i>Pyinkado</i>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
		20	5	---- <i>Padauk</i>		
		30	1	---- <i>Pyinma</i>		
		40	4	---- <i>Red sandalwood(Nant-tha)</i>		
		50	0	---- <i>Black sandalwood(Ka-la-met)</i>		
		60	3	---- <i>Teak</i>		
		70	6	---- <i>Other, habitat in Myanmar</i>		
		90	5	---- <i>Other</i>		
	4403.49.90			--- Other:	m <sup>3</sup>	15
		10	1	---- <i>Pyinkado</i>		
		20	4	---- <i>Padauk</i>		
		30	0	---- <i>Pyinma</i>		
		40	3	---- <i>sandalwood(Nant-tha)</i>		
		50	6	---- <i>Black sandalwood(Ka-la-met)</i>		
		60	2	---- <i>Teak</i>		
		70	5	---- <i>Other, habitat in Myanmar</i>		
		90	4	---- <i>Other</i>		
				- Other :		
4403.91				-- Of oak ( <i>Quercus spp.</i> ) :		
	4403.91.10	00	6	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.91.90	00	5	--- Other	m <sup>3</sup>	zero
4403.93				-- Of beech ( <i>Fagus spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more :		
	4403.93.10	00	0	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.93.90	00	6	--- Other	m <sup>3</sup>	zero
4403.94				-- Of beech ( <i>Fagus spp.</i> ), other :		
	4403.94.10	00	4	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.94.90	00	3	--- Other	m <sup>3</sup>	zero
4403.95				-- Of birch ( <i>Betula spp.</i> ), of which the smallest cross-sectional dimension is 15 cm or more :		
	4403.95.10	00	1	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.95.90	00	0	--- Other	m <sup>3</sup>	zero
4403.96				-- Of birch ( <i>Betula spp.</i> ), other :		
	4403.96.10	00	5	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.96.90	00	4	--- Other	m <sup>3</sup>	zero
4403.97				-- Of poplar and aspen ( <i>Populus spp.</i> ) :		
	4403.97.10	00	2	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.97.90	00	1	--- Other	m <sup>3</sup>	zero
4403.98				-- Of eucalyptus ( <i>Eucalyptus spp.</i> ) :		
	4403.98.10	00	6	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.98.90	00	5	--- Other	m <sup>3</sup>	zero
4403.99				-- Other :		
	4403.99.10	00	3	--- Baulks, sawlogs and veneer logs	m <sup>3</sup>	zero
	4403.99.90	00	2	--- Other	m <sup>3</sup>	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>44.04</b>				<b>Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.</b>		
4404.10	4404.10.00	00	6	- Coniferous	kg	15
4404.20				- Non-coniferous :		
	4404.20.10	00	3	-- Chipwood	kg	15
	4404.20.90	00	2	-- Other	kg	15
<b>44.05</b>				<b>Wood wool; wood flour.</b>		
4405.00						
	4405.00.10	00	1	- Wood wool	kg	5
	4405.00.20	00	0	- Wood flour	kg	5
<b>44.06</b>				<b>Railway or tramway sleepers (cross-ties) of wood.</b>		
				- Not impregnated :		
4406.11	4406.11.00	00	5	-- Coniferous	m <sup>3</sup>	15
4406.12	4406.12.00	00	2	-- Non-coniferous	m <sup>3</sup>	15
				- Other :		
4406.91	4406.91.00	00	3	-- Coniferous	m <sup>3</sup>	15
4406.92	4406.92.00	00	0	-- Non-coniferous	m <sup>3</sup>	15
<b>44.07</b>				<b>Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.</b>		
				- Coniferous :		
4407.11				-- Of pine ( <i>Pinus spp.</i> ) :		
	4407.11.10	00	5	--- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.11.90	00	4	--- Other	m <sup>3</sup>	15
4407.12	4407.12.00	00	3	-- Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> )	m <sup>3</sup>	15
4407.13	4407.13.00	00	0	-- Of S-P-F (spruce ( <i>Picea spp.</i> ), pine ( <i>Pinus spp.</i> ) and fir ( <i>Abies spp.</i> ))	m <sup>3</sup>	15
4407.14	4407.14.00	00	4	-- Of Hem-fir (Western hemlock ( <i>Tsuga heterophylla</i> ) and fir ( <i>Abies spp.</i> ))	m <sup>3</sup>	15
4407.19				-- Other :		
	4407.19.10	00	2	--- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.19.90	00	1	--- Other	m <sup>3</sup>	15
				- Of tropical wood :		
4407.21				-- Mahogany ( <i>Swietenia spp.</i> ) :		
	4407.21.10	00	3	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.21.90	00	2	--- Other	m <sup>3</sup>	15
4407.22				-- Virola, Imbuia and Balsa :		
	4407.22.10	00	0	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.22.90	00	6	--- Other	m <sup>3</sup>	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4407.23				-- Teak :		
	4407.23.10	00	4	--- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.23.20	00	3	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.23.90	00	3	--- Other	m <sup>3</sup>	15
4407.25				-- Dark Red Meranti, Light Red Meranti and Meranti Bakau :		
				--- Dark Red Meranti or Light Red Meranti :		
	4407.25.12	00	2	---- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.25.13	00	4	---- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.25.19	00	2	---- Other	m <sup>3</sup>	15
				--- Meranti Bakau :		
	4407.25.21	00	6	---- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.25.29	00	1	---- Other	m <sup>3</sup>	15
4407.26				-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan :		
	4407.26.20	00	1	--- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.26.30	00	0	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.26.90	00	1	--- Other	m <sup>3</sup>	15
4407.27				-- Sapelli :		
	4407.27.20	00	5	--- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.27.30	00	4	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.27.90	00	5	--- Other	m <sup>3</sup>	15
4407.28				-- Iroko :		
	4407.28.10	00	3	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.28.90	00	2	--- Other	m <sup>3</sup>	15
4407.29				-- Other :		
				--- Jelutong ( <i>Dyera spp.</i> ) :		
	4407.29.12	00	4	---- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.29.13	00	6	---- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.29.19	00	4	---- Other	m <sup>3</sup>	15
				--- Kapur ( <i>Dryobalanops spp.</i> ) :		
	4407.29.22	00	3	---- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.29.23	00	5	---- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.29.29	00	3	---- Other	m <sup>3</sup>	15
				--- Kempas ( <i>Koompassia spp.</i> ) :		
	4407.29.32	00	2	---- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.29.33	00	4	---- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.29.39	00	2	---- Other	m <sup>3</sup>	15
				--- Keruing ( <i>Dipterocarpus spp.</i> ) :		
	4407.29.42	00	1	---- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.29.43	00	3	---- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.29.49	00	1	---- Other	m <sup>3</sup>	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Ramin ( <i>Gonystylus spp.</i> ) :		
	4407.29.51	00	5	---- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.29.59	00	0	---- Other	m <sup>3</sup>	15
				--- Balau ( <i>Shorea spp.</i> ) :		
	4407.29.72	00	5	---- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.29.73	00	0	---- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.29.79	00	5	---- Other	m <sup>3</sup>	15
				--- Mengkulang ( <i>Heritiera spp.</i> ) :		
	4407.29.82	00	4	---- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.29.83	00	6	---- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.29.89	00	4	---- Other	m <sup>3</sup>	15
				--- Other :		
	4407.29.91	00	1	---- Jongkong ( <i>Dactylocladus spp.</i> ) and Merbau ( <i>Intsia spp.</i> ), planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.29.92	00	3	---- Jongkong ( <i>Dactylocladus spp.</i> ) and Merbau ( <i>Intsia spp.</i> ), other	m <sup>3</sup>	15
	4407.29.94	00	0	---- Albizia ( <i>Paraserianthes falcataria</i> ), planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.29.95	00	2	---- Albizia ( <i>Paraserianthes falcataria</i> ), other	m <sup>3</sup>	15
	4407.29.96	00	4	---- Rubber ( <i>Hevea Brasiliensis</i> ), planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.29.97	00	6	---- Rubber ( <i>Hevea Brasiliensis</i> ), other	m <sup>3</sup>	15
	4407.29.98	00	1	---- Other, planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.29.99	00	3	---- Other	m <sup>3</sup>	15
				- Other :		
4407.91				-- Of oak ( <i>Quercus spp.</i> ) :		
	4407.91.20	00	2	--- Sawn lengthwise, not further worked	m <sup>3</sup>	15
	4407.91.30	00	1	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.91.90	00	2	--- Other	m <sup>3</sup>	15
4407.92				-- Of beech ( <i>Fagus spp.</i> ) :		
	4407.92.10	00	0	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.92.90	00	6	--- Other	m <sup>3</sup>	15
4407.93				-- Of maple ( <i>Acer spp.</i> ) :		
	4407.93.10	00	4	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.93.90	00	3	--- Other	m <sup>3</sup>	15
4407.94				-- Of cherry ( <i>Prunus spp.</i> ) :		
	4407.94.10	00	1	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.94.90	00	0	--- Other	m <sup>3</sup>	15
4407.95				-- Of ash ( <i>Fraxinus spp.</i> ) :		
	4407.95.10	00	5	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.95.90	00	4	--- Other	m <sup>3</sup>	15
4407.96				-- Of birch ( <i>Betula spp.</i> ) :		
	4407.96.10	00	2	--- Planed, sanded or end-jointed	m <sup>3</sup>	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4407.96.90	00	1	--- Other	m <sup>3</sup>	15
4407.97				-- Of poplar and aspen ( <i>Populus spp.</i> ) :		
	4407.97.10	00	6	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.97.90	00	5	--- Other	m <sup>3</sup>	15
4407.99				-- Other :		
	4407.99.10	00	0	--- Planed, sanded or end-jointed	m <sup>3</sup>	15
	4407.99.90	00	6	--- Other	m <sup>3</sup>	15
<b>44.08</b>				<b>Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.</b>		
4408.10				- Coniferous :		
	4408.10.10	00	2	-- Cedar wood pencil slats; Radiata pinewood of a kind used for blockboard manufacture	m <sup>3</sup>	5
	4408.10.30	00	0	-- Face veneer sheets	m <sup>3</sup>	zero
	4408.10.90	00	1	-- Other	m <sup>3</sup>	5
				- Of tropical wood :		
4408.31	4408.31.00	00	3	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	m <sup>3</sup>	15
4408.39				-- Other :		
	4408.39.10	00	6	--- Jelutong wood pencil slats	m <sup>3</sup>	15
	4408.39.20	00	5	--- Face veneer sheets	m <sup>3</sup>	15
	4408.39.90	00	5	--- Other	m <sup>3</sup>	15
4408.90				- Other :		
	4408.90.10	00	0	-- Face veneer sheets	m <sup>3</sup>	15
	4408.90.90	00	6	-- Other	m <sup>3</sup>	15
<b>44.09</b>				<b>Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.</b>		
4409.10	4409.10.00	00	4	- Coniferous	m <sup>3</sup>	5
				- Non-coniferous :		
4409.21	4409.21.00	00	6	-- Of bamboo	m <sup>3</sup>	15
4409.22	4409.22.00	00	3	-- Of tropical wood	m <sup>3</sup>	15
4409.29	4409.29.00	00	3	-- Other	m <sup>3</sup>	15
<b>44.10</b>				<b>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.</b>		
				- Of wood :		
4410.11	4410.11.00	00	2	-- Particle board	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4410.12	4410.12.00	00	6	-- Oriented strand board (OSB)	kg	5
4410.19	4410.19.00	00	6	-- Other	kg	5
4410.90	4410.90.00	00	3	- Other	kg	5
<b>44.11</b>				<b>Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.</b>		
				- Medium density fibreboard (MDF) :		
4411.12	4411.12.00	00	0	-- Of a thickness not exceeding 5 mm	kg	5
4411.13	4411.13.00	00	4	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	kg	5
4411.14	4411.14.00	00	1	-- Of a thickness exceeding 9 mm	kg	5
				- Other :		
4411.92	4411.92.00	00	5	-- Of a density exceeding 0.8 g/cm <sup>3</sup>	kg	5
4411.93	4411.93.00	00	2	-- Of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup>	kg	5
4411.94	4411.94.00	00	6	-- Of a density not exceeding 0.5 g/cm <sup>3</sup>	kg	5
<b>44.12</b>				<b>Plywood, veneered panels and similar laminated wood.</b>		
4412.10	4412.10.00	00	0	- Of bamboo	m <sup>3</sup>	15
				- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :		
4412.31	4412.31.00	00	0	-- With at least one outer ply of tropical wood	m <sup>3</sup>	15
4412.33	4412.33.00	00	1	-- 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 <sup>3</sup>	15
4412.34	4412.34.00	00	5	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33	m <sup>3</sup>	15
4412.39	4412.39.00	00	4	-- Other, with both outer plies of coniferous wood	m <sup>3</sup>	15
				- Laminated veneered lumber (LVL) :		
4412.41				-- With at least one outer ply of tropical wood :		
	4412.41.10	00	4	--- With at least one outer ply of teak	m <sup>3</sup>	15
	4412.41.90	00	3	--- Other	m <sup>3</sup>	15
4412.42	4412.42.00	00	2	-- Other, with at least one outer ply of non-coniferous wood	m <sup>3</sup>	15
4412.49	4412.49.00	00	2	-- Other, with both outer plies of coniferous wood	m <sup>3</sup>	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Blockboard, laminboard and battenboard :		
4412.51	4412.51.00	00	3	-- With at least one outer ply of tropical wood	m3	15
4412.52	4412.52.00	00	0	-- Other, with at least one outer ply of non-coniferous wood	m3	15
4412.59	4412.59.00	00	0	-- Other, with both outer plies of coniferous wood	m3	15
				- Other :		
4412.91				-- With at least one outer ply of tropical wood :		
	4412.91.10	00	1	--- With at least one outer ply of teak	m3	15
	4412.91.90	00	0	--- Other	m3	15
4412.92	4412.92.00	00	6	-- Other, with at least one outer ply of non-coniferous wood	m3	15
4412.99	4412.99.00	00	6	-- Other, with both outer plies of coniferous wood	m3	15
<b>44.13</b> 4413.00	4413.00.00	00	3	<b>Densified wood, in blocks, plates, strips or profile shapes.</b>	kg	15
<b>44.14</b>				<b>Wooden frames for paintings, photographs, mirrors or similar objects.</b>		
4414.10	4414.10.00	00	2	- Of tropical wood	kg	15
4414.90	4414.90.00	00	0	- Other	kg	15
<b>44.15</b>				<b>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.</b>		
4415.10	4415.10.00	00	3	- Cases, boxes, crates, drums and similar packings; cable-drums	u	15
4415.20	4415.20.00	00	1	- Pallets, box pallets and other load boards; pallet collars	u	15
<b>44.16</b>				<b>Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.</b>		
4416.00	4416.00.10	00	5	- Staves	kg	15
	4416.00.90	00	4	- Other	kg	15
<b>44.17</b>				<b>Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.</b>		
4417.00	4417.00.10	00	6	- Boot or shoe lasts	kg	15
	4417.00.90	00	5	- Other	kg	15
<b>44.18</b>				<b>Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.</b>		
				- Windows, French-windows and their frames :		
4418.11	4418.11.00			-- Of tropical wood :	kg	15
		10	6	--- Of White Lauan(Ingyin)		
		20	2	--- Of Keruing(In-Kanyin, Gurjun)		
		30	5	--- Of Teak		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
		40	1	--- <i>Pyinkado</i>		
		50	4	--- <i>Padauk</i>		
		90	2	--- <i>Other</i>		
4418.19	4418.19.00	00	0	-- <i>Other</i>	kg	15
				- Doors and their frames and thresholds:		
4418.21	4418.21.00			-- <i>Of tropical wood:</i>	kg	15
		10	4	--- <i>Of White Lauan (Ingyin)</i>		
		20	0	--- <i>Of Keruing(In-Kanyin, Gurjun)</i>		
		30	3	--- <i>Of Teak</i>		
		40	6	--- <i>Of Pyinkado</i>		
		50	2	--- <i>Of Padauk</i>		
		90	0	--- <i>Other</i>		
4418.29	4418.29.00	00	5	-- <i>Other</i>	kg	15
4418.30	4418.30.00	00	2	- Posts and beams other than products of subheadings 4418.81 to 4418.89	kg	15
4418.40	4418.40.00	00	0	- Shuttering for concrete constructional work	kg	15
4418.50	4418.50.00	00	5	- Shingles and shakes	kg	15
				- Assembled flooring panels :		
4418.73				-- <i>Of bamboo or with at least the top layer (wear layer) of bamboo :</i>		
	4418.73.10	00	5	--- <i>For mosaic floors</i>	kg	15
	4418.73.20	00	4	--- <i>Other, of multilayer of bamboo</i>	kg	15
	4418.73.90	00	4	--- <i>Other</i>	kg	15
4418.74	4418.74.00	00	3	-- <i>Other, for mosaic floors</i>	kg	15
4418.75	4418.75.00	00	0	-- <i>Other, multilayer</i>	kg	15
4418.79	4418.79.00	00	2	-- <i>Other</i>	kg	15
				- Engineered structural timber products :		
4418.81				-- <i>Glue-laminated timber (glulam) :</i>		
	4418.81.10	00	2	--- <i>In block shape</i>	kg	15
	4418.81.90	00	1	--- <i>Other</i>	kg	15
4418.82	4418.82.00	00	0	-- <i>Cross-laminated timber (CLT or X-lam)</i>	kg	15
4418.83	4418.83.00	00	4	-- <i>I beams</i>	kg	15
4418.89	4418.89.00	00	0	-- <i>Other</i>	kg	15
				- <i>Other :</i>		
4418.91	4418.91.00	00	1	-- <i>Of bamboo</i>	kg	15
4418.92	4418.92.00	00	5	-- <i>Cellular wood panels</i>	kg	15
4418.99	4418.99.00	00	5	-- <i>Other</i>	kg	15
<b>44.19</b>				<b>Tableware and kitchenware, of wood.</b>		
				- <i>Of bamboo :</i>		
4419.11	4419.11.00	00	4	-- <i>Bread boards, chopping boards and similar boards</i>	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4419.12	4419.12.00	00	1	-- Chopsticks	kg	15
4419.19	4419.19.00	00	1	-- Other	kg	15
4419.20	4419.20.00	00	5	- Of tropical wood	kg	15
4419.90	4419.90.00	00	5	- Other	kg	15
<b>44.20</b>				<b>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.</b>		
				- Statuettes and other ornaments :		
4420.11	4420.11.00	00	5	-- Of tropical wood	kg	15
4420.19	4420.19.00	00	2	-- Other	kg	15
4420.90				- Other :		
	4420.90.10	00	5	-- Wooden articles of furniture not falling in Chapter 94	kg	15
	4420.90.20	00	4	-- Boxes and other small containers intended for and suitable for carrying in the pocket, in the handbag or on the person	kg	15
	4420.90.90	00	4	-- Other	kg	15
<b>44.21</b>				<b>Other articles of wood.</b>		
4421.10	4421.10.00	00	2	- Clothes hangers	kg	15
4421.20	4421.20.00	00	0	- Coffins	kg	15
				- Other :		
4421.91				-- Of bamboo :		
	4421.91.10	00	3	--- Spools, cops and bobbins, sewing thread reels and the like	kg	15
	4421.91.20	00	2	--- Match splints	kg	15
	4421.91.30	00	1	--- Candy-sticks, ice-cream sticks and ice-cream spoons	kg	15
	4421.91.40	00	0	--- Fans and handscreens, frames and handles therefor, and parts thereof	kg	15
	4421.91.50	00	6	--- Prayer beads	kg	5
	4421.91.60	00	5	--- Toothpicks	kg	15
	4421.91.70	00	4	--- Sticks of a kind used for making joss sticks	kg	15
	4421.91.90	00	2	--- Other	kg	15
4421.99				-- Other :		
	4421.99.10	00	0	--- Spools, cops and bobbins, sewing thread reels and the like	kg	15
	4421.99.20	00	6	--- Match splints	kg	15
	4421.99.30	00	5	--- Wooden pegs or pins for footwear	kg	15
	4421.99.40	00	4	--- Candy-sticks, ice-cream sticks and ice-cream spoons	kg	15
	4421.99.70	00	1	--- Fans and handscreens, frames and handles therefor, and parts thereof	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4421.99.80	00	0	--- Toothpicks	kg	15
				--- Other :		
	4421.99.93	00	5	---- Prayer beads	kg	5
	4421.99.94	00	0	---- Other beads	kg	5
	4421.99.95	00	2	---- Sticks of a kind used for making joss sticks	kg	15
	4421.99.96	00	4	---- Barecore	kg	15
	4421.99.99	00	3	---- Other	kg	15

**Chapter 45**  
**Cork and articles of cork**

**Note.**

1. This Chapter does not cover :

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

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>45.01</b>				<b>Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.</b>		
4501.10	4501.10.00	00	5	- Natural cork, raw or simply prepared	kg	10
4501.90	4501.90.00	00	3	- Other	kg	10
<b>45.02</b> 4502.00	4502.00.00	00	1	<b>Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).</b>	kg	10
<b>45.03</b>				<b>Articles of natural cork.</b>		
4503.10	4503.10.00	00	0	- Corks and stoppers	kg	10
4503.90	4503.90.00	00	5	- Other	kg	10
<b>45.04</b>				<b>Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.</b>		
4504.10	4504.10.00	00	1	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	kg	10
4504.90	4504.90.00	00	6	- Other	kg	10

## Chapter 46

### Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

#### Notes.

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
2. This Chapter does not cover :
  - (a) Wall coverings of heading 48.14;
  - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
  - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
  - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
  - (e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).
3. For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
46.01				<b>Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).</b>		
				- Mats, matting and screens of vegetable materials :		
4601.21	4601.21.00	00	2	-- Of bamboo	Kg	7.5
4601.22	4601.22.00	00	6	-- Of rattan	Kg	7.5
4601.29	4601.29.00	00	6	-- Other	Kg	7.5
				- Other :		
4601.92				-- Of bamboo :		
	4601.92.10	00	5	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	Kg	7.5
	4601.92.20	00	4	--- Fans and handscreens, frames and handles therefor, and parts thereof	Kg	7.5
	4601.92.90	00	4	--- Other	Kg	7.5
4601.93				-- Of rattan :		
	4601.93.10	00	2	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	Kg	7.5
	4601.93.20	00	1	--- Fans and handscreens, frames and handles therefor, and parts thereof	Kg	7.5
	4601.93.90	00	1	--- Other	Kg	7.5
4601.94				-- Of other vegetable materials :		
	4601.94.10	00	6	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	Kg	7.5
	4601.94.20	00	5	--- Fans and handscreens, frames and handles therefor, and parts thereof	Kg	7.5
	4601.94.90	00	5	--- Other	Kg	7.5
4601.99				-- Other :		
	4601.99.10	00	5	--- Mats and matting	Kg	7.5
	4601.99.20	00	4	--- Plaits and similar products of plaiting materials, whether or not assembled into strips	Kg	7.5
	4601.99.30	00	3	--- Fans and handscreens, frames and handles therefor, and parts thereof	Kg	7.5
	4601.99.90	00	4	--- Other	Kg	7.5
46.02				<b>Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.</b>		
				- Of vegetable materials :		
4602.11				-- Of bamboo :		
	4602.11.10	00	4	--- Travelling bags and suitcases	Kg	5
	4602.11.20	00	3	--- Envelopes for bottles	Kg	5
	4602.11.90	00	3	--- Other	Kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4602.12				-- Of rattan :		
	4602.12.10	00	1	--- Travelling bags and suitcases	Kg	5
	4602.12.20	00	0	--- Envelopes for bottles	Kg	5
	4602.12.90	00	0	--- Other	Kg	5
4602.19				-- Other :		
	4602.19.10	00	1	--- Travelling bags and suitcases	Kg	5
	4602.19.20	00	0	--- Envelopes for bottles	Kg	5
	4602.19.90	00	0	--- Other	Kg	5
4602.90				- Other :		
	4602.90.10	00	5	-- Travelling bags and suitcases	Kg	5
	4602.90.20	00	4	-- Envelopes for bottles	Kg	5
	4602.90.90	00	4	-- Other	Kg	5

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

**(No Provision for Section Note)**

## Chapter 47

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

#### **Note.**

1. For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
47.01 4701.00	4701.00.00	00	4	<b>Mechanical wood pulp.</b>	Kg	3
47.02				<b>Chemical wood pulp, dissolving grades.</b>		
4702.00	4702.00.10	00	4	- Coniferous	Kg	3
	4702.00.20	00	3	- Non-coniferous	Kg	3
47.03				<b>Chemical wood pulp, soda or sulphate, other than dissolving grades.</b>		
				- Unbleached :		
4703.11	4703.11.00	00	1	-- Coniferous	Kg	3
4703.19	4703.19.00	00	5	-- Non-coniferous	Kg	3
				- Semi-bleached or bleached :		
4703.21	4703.21.00	00	6	-- Coniferous	Kg	3
4703.29	4703.29.00	00	3	-- Non-coniferous	Kg	3
47.04				<b>Chemical wood pulp, sulphite, other than dissolving grades.</b>		
				- Unbleached :		
4704.11	4704.11.00	00	2	-- Coniferous	Kg	3
4704.19	4704.19.00	00	6	-- Non-coniferous	Kg	3
				- Semi-bleached or bleached :		
4704.21	4704.21.00	00	0	-- Coniferous	Kg	3
4704.29	4704.29.00	00	4	-- Non-coniferous	Kg	3
47.05 4705.00	4705.00.00	00	1	<b>Wood pulp obtained by a combination of mechanical and chemical pulping processes.</b>	Kg	3
47.06				<b>Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.</b>		
4706.10	4706.10.00	00	0	- Cotton linters pulp	Kg	3
4706.20	4706.20.00	00	5	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Kg	3
4706.30	4706.30.00	00	3	- Other, of bamboo	Kg	3
				- Other :		
4706.91	4706.91.00	00	2	-- Mechanical	Kg	3
4706.92	4706.92.00	00	6	-- Chemical	Kg	3
4706.93				-- Obtained by a combination of mechanical and chemical processes :		
	4706.93.10	00	2	--- Abaca pulp	Kg	3
	4706.93.90	00	1	--- Other	Kg	3
47.07				<b>Recovered (waste and scrap) paper or paperboard.</b>		
4707.10	4707.10.00	00	1	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	Kg	3
4707.20	4707.20.00	00	6	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4707.30	4707.30.00			- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) :	Kg	3
		10	0	-- Newspapers		
		90	3	-- Other		
4707.90	4707.90.00	00	6	- Other, including unsorted waste and scrap	Kg	3

## Chapter 48

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

#### Notes.

1. For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m<sup>2</sup>).
2. This Chapter does not cover :
  - (a) Articles of Chapter 30;
  - (b) Stamping foils of heading 32.12;
  - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
  - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
  - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
  - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
  - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
  - (h) Articles of heading 42.02 (for example, travel goods);
  - (ij) Articles of Chapter 46 (manufactures of plaiting material);
  - (k) Paper yarn or textile articles of paper yarn (Section XI);
  - (l) Articles of Chapter 64 or Chapter 65;
  - (m) Abrasive paper or paperboard (heading 68.05) or paper or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
  - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
  - (o) Articles of heading 92.09;
  - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
  - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).
3. Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m<sup>2</sup> and not more than 65 g/m<sup>2</sup>, and applies only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :
  - (A) For paper or paperboard weighing not more than 150 g/m<sup>2</sup> :
    - (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and

- 1. weighing not more than 80 g/m<sup>2</sup>, or
- 2. coloured throughout the mass; or
- (b) containing more than 8 % ash, and
  - 1. weighing not more than 80 g/m<sup>2</sup>, or
  - 2. coloured throughout the mass; or
- (c) containing more than 3 % ash and having a brightness of 60 % or more; or
- (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m<sup>2</sup>/g; or
- (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m<sup>2</sup>/g.

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

- (a) coloured throughout the mass; or
- (b) having a brightness of 60 % or more, and
  - 1. a caliper of 225 micrometres (microns) or less, or
  - 2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or
- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

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

- 6. In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8. Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :
  - (a) in strips or rolls of a width exceeding 36 cm; or
  - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9. For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to :
  - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm suitable for wall or ceiling decoration :
    - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
    - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
    - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
    - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven.
  - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

**Subheading Notes.**

1. For the purposes of subheadings 4804.11 and 4804.19, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m<sup>2</sup> and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m <sup>2</sup>	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, “sack kraft paper” means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m<sup>2</sup> but not more than 115 g/m<sup>2</sup> and meeting one of the following sets of specifications :

- (a) Having a Mullen burst index of not less than 3.7 kPa·m<sup>2</sup>/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight g/m <sup>2</sup>	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3

100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m<sup>2</sup> at 50 % relative humidity, at 23 °C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m<sup>2</sup> or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m<sup>2</sup> at 50 % relative humidity, at 23 °C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m<sup>2</sup>/g.
6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m<sup>2</sup>/g.
7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m<sup>2</sup>, with a coating weight not exceeding 15 g/m<sup>2</sup> per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
48.01				<b>Newsprint, in rolls or sheets.</b>		
4801.00				- Weighing not more than 55 g/m <sup>2</sup> :		
	4801.00.11	00	0	-- In rolls, of a width exceeding 28 cm but not exceeding 36 cm	kg	3
	4801.00.12	00	2	-- In rolls, other	kg	3
	4801.00.13	00	4	-- In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	3
	4801.00.14	00	6	-- In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	3
				- Weighing more than 55 g/m <sup>2</sup> :		
	4801.00.21	00	6	-- In rolls, of a width exceeding 28 cm but not exceeding 36 cm	kg	3
	4801.00.22	00	1	-- In rolls, other	kg	3
	4801.00.23	00	3	-- In sheets, square or rectangular, one side of which exceeds 28 cm but not exceeding 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	3
	4801.00.24	00	5	-- In sheets, square or rectangular, one side of which exceeds 36 cm, and the other side exceeding 15 cm in the unfolded state	kg	3
48.02				<b>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.</b>		
4802.10	4802.10.00	00	5	- Hand-made paper and paperboard	kg	3
4802.20				- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard :		
	4802.20.10	00	2	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
	4802.20.90	00	1	-- Other	kg	3
4802.40				- Wallpaper base :		
	4802.40.10	00	5	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
	4802.40.90	00	4	-- Other	kg	3
				- Other paper and paperboard, not containing fibres obtained by a mechanical or chemical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :		
4802.54				-- Weighing less than 40 g/m <sup>2</sup> :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Carbonising base paper, weighing less than 20 g/m <sup>2</sup> :		
	4802.54.11	00	0	---- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
	4802.54.19	00	2	---- Other	kg	3
				--- Other carbonising base paper :		
	4802.54.21	00	6	---- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
	4802.54.29	00	1	---- Other	kg	3
	4802.54.30	00	3	--- Base paper of a kind used to manufacture aluminium coated paper	kg	3
	4802.54.40	00	2	--- Of a kind used for writing, printing and other graphic purposes, in rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
	4802.54.50	00	1	--- Multi-ply paper and paperboard	kg	3
	4802.54.90	00	4	--- Other	kg	3
4802.55				-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls :		
				--- Fancy paper and paperboard :		
	4802.55.21	00	3	---- Of a width not exceeding 15 cm	kg	3
	4802.55.29	00	5	---- Other	kg	3
	4802.55.40	00	6	--- Base paper of a kind used to manufacture aluminium coated paper	kg	3
	4802.55.50	00	5	--- Base paper of a kind used to manufacture release paper	kg	3
				--- Of a kind used for writing, printing and other graphic purposes :		
	4802.55.61	00	6	---- Of a width not exceeding 15 cm	kg	3
	4802.55.69	00	1	---- Other	kg	3
	4802.55.70	00	3	--- Multi-ply paper	kg	3
	4802.55.90	00	1	--- Other	kg	3
4802.56				-- Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :		
				--- Fancy paper and paperboard :		
	4802.56.21	00	0	---- In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
	4802.56.29	00	2	---- Other	kg	3
				--- Of a kind used for writing, printing and other graphic purposes :		
	4802.56.41	00	5	---- Of a width not exceeding 36 cm in rectangular (including square) sheets and in the unfolded state	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4802.56.49	00	0	---- Other	kg	3
	4802.56.50	00	2	--- Multi-ply paper	kg	3
	4802.56.90	00	5	--- Other	kg	3
4802.57				-- Other, weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> :		
				--- Of a kind used for writing, printing and other graphic purposes :		
	4802.57.21	00	4	---- With no side exceeds 36 cm in the unfolded state	kg	3
	4802.57.29	00	6	---- Other	kg	3
	4802.57.30	00	1	--- Multi-ply paper	kg	3
	4802.57.90	00	2	--- Other	kg	3
4802.58				-- Weighing more than 150 g/m <sup>2</sup> :		
				--- Fancy paper and paperboard :		
	4802.58.21	00	1	---- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	3
	4802.58.29	00	3	---- Other	kg	3
				--- Of a kind used for writing, printing and other graphic purposes :		
	4802.58.31	00	0	---- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
	4802.58.39	00	2	---- Other	kg	3
				--- Other :		
	4802.58.91	00	1	---- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	3
	4802.58.99	00	3	---- Other	kg	3
				- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :		
4802.61				-- In rolls :		
				--- Fancy paper and paperboard :		
	4802.61.31	00	5	---- Of a width not more than 15 cm	kg	3
	4802.61.39	00	0	---- Other	kg	3
				--- Base paper of a kind used to manufacture aluminium coated paper :		
	4802.61.41	00	4	---- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	3
	4802.61.49	00	6	---- Other	kg	3
				--- Of a kind used for writing, printing and other graphic purposes :		
	4802.61.51	00	3	---- Of a width not exceeding 15 cm	kg	3
	4802.61.59	00	5	---- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4802.61.60	00	0	--- Multi-ply paper	kg	3
				--- Other :		
	4802.61.91	00	6	---- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	3
	4802.61.99	00	1	---- Other	kg	3
4802.62				-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :		
				--- Fancy paper and paperboard, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state :		
	4802.62.11	00	4	---- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	3
	4802.62.19	00	6	---- Other	kg	3
				--- Other fancy paper and paperboard :		
	4802.62.21	00	3	---- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	3
	4802.62.29	00	5	---- Other	kg	3
				--- Of a kind used for writing, printing and other graphic purposes :		
	4802.62.31	00	2	---- In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
	4802.62.39	00	4	---- Other	kg	3
				--- Other :		
	4802.62.91	00	3	---- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	3
	4802.62.99	00	5	---- Other	kg	3
4802.69				-- Other :		
				--- Of a kind used for writing, printing and other graphic purposes :		
	4802.69.11	00	4	---- In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
	4802.69.19	00	6	---- Other	kg	3
				--- Other :		
	4802.69.91	00	3	---- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	3
	4802.69.99	00	5	---- Other	kg	3
<b>48.03</b>				<b>Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.</b>		
4803.00	4803.00.30	00	5	- Cellulose wadding or webs of cellulose fibres	kg	3
	4803.00.90	00	6	- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
48.04				<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>		
				- Kraftliner :		
4804.11	4804.11.00	00	4	-- Unbleached	kg	3
4804.19	4804.19.00	00	1	-- Other	kg	3
				- Sack kraft paper :		
4804.21				-- Unbleached :		
	4804.21.10	00	1	--- Of a kind used for making cement bags	kg	3
	4804.21.90	00	0	--- Other	kg	3
4804.29				-- Other :		
	4804.29.10	00	5	--- Of a kind used for making cement bags	kg	3
	4804.29.90	00	4	--- Other	kg	3
				- Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less :		
4804.31				-- Unbleached :		
	4804.31.10	00	6	--- Electrical grade insulating kraft paper	kg	3
	4804.31.30	00	4	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	kg	3
	4804.31.40	00	3	--- Sandpaper base paper	kg	3
	4804.31.50	00	2	--- Of a kind used for making cement bags	kg	3
	4804.31.90	00	5	--- Other	kg	3
4804.39				-- Other :		
	4804.39.10	00	3	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	kg	3
	4804.39.20	00	2	--- Paper and paperboard of a kind used for making food packaging	kg	3
	4804.39.90	00	2	--- Other	kg	3
				- Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
4804.41				-- Unbleached :		
	4804.41.10	00	4	--- Electrical grade insulating kraft paper	kg	3
	4804.41.90	00	3	--- Other	kg	3
4804.42				-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process :		
	4804.42.10	00	1	--- Paper and paperboard of a kind used for making food packaging	kg	3
	4804.42.90	00	0	--- Other	kg	3
4804.49				-- Other :		
	4804.49.10	00	1	--- Paper and paperboard of a kind used for making food packaging	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4804.49.90	00	0	--- Other	kg	3
				- Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more :		
4804.51				-- Unbleached :		
	4804.51.10	00	2	--- Electrical grade insulating kraft paper	kg	3
	4804.51.20	00	1	--- Pressboard weighing 600 g/m <sup>2</sup> or more	kg	3
	4804.51.30	00	0	--- Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	kg	3
	4804.51.90	00	1	--- Other	kg	3
4804.52				-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process :		
	4804.52.10	00	6	--- Paper and paperboard of a kind used for making food packaging	kg	3
	4804.52.90	00	5	--- Other	kg	3
4804.59				-- Other :		
	4804.59.10	00	6	--- Paper and paperboard of a kind used for making food packaging	kg	3
	4804.59.90	00	5	--- Other	kg	3
<b>48.05</b>				<b>Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.</b>		
				- Fluting paper :		
4805.11	4805.11.00	00	5	-- Semi-chemical fluting paper	kg	3
4805.12	4805.12.00	00	2	-- Straw fluting paper	kg	3
4805.19				-- Other :		
	4805.19.10	00	1	--- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	3
	4805.19.90	00	0	--- Other	kg	3
				- Testliner (recycled liner board) :		
4805.24	4805.24.00	00	1	-- Weighing 150 g/m <sup>2</sup> or less	kg	3
4805.25				-- Weighing more than 150 g/m <sup>2</sup> :		
	4805.25.10	00	4	--- Weighing less than 225 g/m <sup>2</sup>	kg	3
	4805.25.90	00	3	--- Other	kg	3
4805.30				- Sulphite wrapping paper :		
	4805.30.10	00	3	-- Coloured paper of a kind used for wrapping wooden match boxes	kg	3
	4805.30.90	00	2	-- Other	kg	3
4805.40	4805.40.00	00	2	- Filter paper and paperboard	kg	3
4805.50	4805.50.00	00	0	- Felt paper and paperboard	kg	3
				- Other :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4805.91				-- Weighing 150 g/m <sup>2</sup> or less :		
	4805.91.10	00	2	--- Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6 %	kg	3
	4805.91.20	00	1	--- Of a kind used to manufacture joss paper	kg	3
	4805.91.90	00	1	--- Other	kg	3
4805.92				-- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> :		
	4805.92.10	00	6	--- Multi-ply paper and paperboard	kg	3
	4805.92.90	00	5	--- Other	kg	3
4805.93				-- Weighing 225 g/m <sup>2</sup> or more :		
	4805.93.10	00	3	--- Multi-ply paper and paperboard	kg	3
	4805.93.20	00	2	--- Blotting paper	kg	3
	4805.93.90	00	2	--- Other	kg	3
<b>48.06</b>				<b>Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.</b>		
4806.10	4806.10.00	00	2	- Vegetable parchment	kg	3
4806.20	4806.20.00	00	0	- Greaseproof papers	kg	3
4806.30	4806.30.00	00	5	- Tracing papers	kg	3
4806.40	4806.40.00	00	3	- Glassine and other glazed transparent or translucent papers	kg	3
<b>48.07</b> 4807.00	4807.00.00	00	5	<b>Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.</b>	kg	3
<b>48.08</b>				<b>Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.</b>		
4808.10	4808.10.00	00	4	- Corrugated paper and paperboard, whether or not perforated	kg	3
4808.40	4808.40.00	00	5	- Kraft paper, creped or crinkled, whether or not embossed or perforated	kg	3
4808.90				- Other :		
	4808.90.20	00	0	-- Creped or crinkled paper	kg	3
	4808.90.30	00	6	-- Embossed paper	kg	3
	4808.90.90	00	0	-- Other	kg	3
<b>48.09</b>				<b>Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.</b>		
4809.20	4809.20.00	00	3	- Self-copy paper	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4809.90				- Other :		
	4809.90.10	00	2	-- Carbon paper and similar copying papers	kg	3
	4809.90.90	00	1	-- Other	kg	3
<b>48.10</b>				<b>Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.</b>		
				- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :		
4810.13				-- In rolls :		
	4810.13.10	00	3	--- Printed, of a kind used for self-recording apparatus, of a width of 150 mm or less	kg	3
				--- Other :		
	4810.13.91	00	4	---- Of a width of 150 mm or less	kg	3
	4810.13.99	00	6	---- Other	kg	3
4810.14				-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state :		
	4810.14.10	00	0	--- Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm	kg	3
				--- Other :		
	4810.14.91	00	1	---- Of which no side exceeds 360 mm	kg	3
	4810.14.99	00	3	---- Other	kg	3
4810.19				-- Other :		
	4810.19.10	00	6	--- Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state	kg	3
	4810.19.90	00	5	--- Other	kg	3
				- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :		
4810.22				-- Light-weight coated paper :		
	4810.22.10			--- Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state :	kg	3
		10	0	---- Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers		
		90	3	---- Other		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4810.22.90	00	3	--- Other	kg	3
4810.29				-- Other :		
	4810.29.10	00	4	--- Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	kg	3
				--- Other :		
	4810.29.91	00	5	---- In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	kg	3
	4810.29.99	00	0	---- Other	kg	3
				- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :		
4810.31				-- Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less :		
	4810.31.30			--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state :	kg	3
		10	6	---- Base paper of a kind used to manufacture aluminium coated paper		
		90	2	---- Other		
	4810.31.90	00	4	--- Other	kg	3
4810.32				-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> :		
	4810.32.30	00	0	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	3
	4810.32.90	00	1	--- Other	kg	3
4810.39				-- Other :		
	4810.39.30	00	0	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	3
	4810.39.90	00	1	--- Other	kg	3
				- Other paper and paperboard :		
4810.92				-- Multi-ply :		
	4810.92.40	00	1	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	3
	4810.92.90	00	3	--- Other	kg	3
4810.99				-- Other :		
	4810.99.40	00	1	--- In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4810.99.90	00	3	--- Other	kg	3
<b>48.11</b>				<b>Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.</b>		
4811.10				- Tarred, bituminised or asphalted paper and paperboard :		
	4811.10.20	00	5	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
	4811.10.90	00	5	-- Other	kg	3
				- Gummed or adhesive paper and paperboard :		
4811.41				-- Self-adhesive :		
	4811.41.20	00	3	--- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
	4811.41.90	00	3	--- Other	kg	3
4811.49	4811.49.00	00	2	-- Other	kg	3
				- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :		
4811.51				-- Bleached, weighing more than 150 g/m <sup>2</sup> :		
				--- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state :		
	4811.51.31	00	2	---- Floor coverings	kg	3
	4811.51.39	00	4	---- Other	kg	3
				--- Other :		
	4811.51.91	00	3	---- Floor coverings	kg	3
	4811.51.99	00	5	---- Other	kg	3
4811.59				-- Other :		
	4811.59.20	00	5	--- Paper and paperboard covered on both faces with transparent films of plastics and with a lining of aluminium foil, for the packaging of liquid food products	kg	3
				--- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state :		
	4811.59.41	00	5	---- Floor coverings	kg	3
	4811.59.49	00	0	---- Other	kg	3
				--- Other :		
	4811.59.91	00	0	---- Floor coverings	kg	3
	4811.59.99	00	2	---- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4811.60				- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol :		
	4811.60.20	00	2	-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	3
				-- Other :		
	4811.60.91	00	4	--- Floor coverings	kg	3
	4811.60.99	00	6	--- Other	kg	3
4811.90				- Other paper, paperboard, cellulose wadding and webs of cellulose fibres :		
				-- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state :		
	4811.90.41	00	3	--- Floor coverings	kg	3
	4811.90.42	00	5	--- Marbled paper	kg	3
	4811.90.49	00	5	--- Other	kg	3
				-- Other :		
	4811.90.91	00	5	--- Floor coverings	kg	3
	4811.90.92	00	0	--- Marbled paper	kg	3
	4811.90.93	00	2	--- Other, cellulose wadding and webs of cellulose fibres	kg	3
	4811.90.99	00	0	--- Other	kg	3
<b>48.12</b> 4812.00	4812.00.00	00	3	<b>Filter blocks, slabs and plates, of paper pulp.</b>	kg	3
<b>48.13</b>				<b>Cigarette paper, whether or not cut to size or in the form of booklets or tubes.</b>		
4813.10	4813.10.00	00	2	- In the form of booklets or tubes	kg	3
4813.20				- In rolls of a width not exceeding 5 cm :		
	4813.20.10	00	6	-- Cigarette tipping paper	kg	3
				-- Other, uncoated :		
	4813.20.21	00	0	--- Tobacco wrapping paper	kg	3
	4813.20.22	00	2	--- Plug wrap paper having a porosity of more than 12 cm <sup>3</sup> (min <sup>-1</sup> .cm <sup>2</sup> ) in CORESTA Air Permeability unit	kg	3
	4813.20.23	00	4	--- Other plug wrap paper	kg	3
	4813.20.29	00	2	--- Other	kg	3
				-- Other, coated :		
	4813.20.31	00	6	--- Tobacco wrapping paper	kg	3
	4813.20.32	00	1	--- Plug wrap paper	kg	3
	4813.20.39	00	1	--- Other	kg	3
4813.90				- Other :		
				-- In rolls of a width exceeding 5 cm, coated :		
	4813.90.11	00	1	--- Tobacco wrapping paper	kg	3
	4813.90.12	00	3	--- Cigarette tipping paper	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4813.90.19	00	3	--- Other	kg	3
				-- Other :		
	4813.90.91	00	0	--- Tobacco wrapping paper	kg	3
	4813.90.99	00	2	--- Other	kg	3
<b>48.14</b>				<b>Wallpaper and similar wall coverings; window transparencies of paper.</b>		
4814.20				- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics :		
	4814.20.10	00	0	-- Of a width not exceeding 60 cm	kg	3
				-- Other :		
	4814.20.91	00	1	--- Photo murals	kg	3
	4814.20.99	00	3	--- Other	kg	3
4814.90	4814.90.00	00	1	- Other	kg	3
<b>48.16</b>				<b>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.</b>		
4816.20				- Self-copy paper :		
	4816.20.10	00	2	-- In rolls of a width exceeding 15 cm but not exceeding 36 cm	kg	3
	4816.20.90	00	1	-- Other	kg	3
4816.90				- Other :		
	4816.90.10	00	2	-- Carbon paper	kg	3
	4816.90.20	00	1	-- Other copying paper	kg	3
	4816.90.30	00	0	-- Offset plates	kg	3
	4816.90.40	00	6	-- Heat transfer paper	kg	3
	4816.90.50	00	5	-- Other, in rolls of a width exceeding 15cm but not exceeding 36 cm	kg	3
	4816.90.90	00	1	-- Other	kg	3
<b>48.17</b>				<b>Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.</b>		
4817.10	4817.10.00	00	6	- Envelopes	kg	3
4817.20	4817.20.00	00	4	- Letter cards, plain postcards and correspondence cards	kg	3
4817.30	4817.30.00	00	2	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>48.18</b>				<b>Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.</b>		
4818.10	4818.10.00	00	0	- Toilet paper	kg	3
4818.20	4818.20.00	00	5	- Handkerchiefs, cleansing or facial tissues and towels	kg	3
4818.30				- Tablecloths and serviettes :		
	4818.30.10	00	2	-- Tablecloths	kg	3
	4818.30.20	00	1	-- Serviettes	kg	3
4818.50	4818.50.00	00	6	- Articles of apparel and clothing accessories	kg	3
4818.90	4818.90.00	00	5	- Other	kg	3
<b>48.19</b>				<b>Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.</b>		
4819.10	4819.10.00	00	1	- Cartons, boxes and cases, of corrugated paper or paperboard	kg	3
4819.20	4819.20.00	00	6	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	kg	3
4819.30	4819.30.00	00	4	- Sacks and bags, having a base of a width of 40 cm or more	kg	3
4819.40	4819.40.00	00	2	- Other sacks and bags, including cones	kg	3
4819.50	4819.50.00	00	0	- Other packing containers, including record sleeves	kg	3
4819.60	4819.60.00	00	5	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	kg	3
<b>48.20</b>				<b>Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.</b>		
4820.10	4820.10.00	00	2	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	kg	3
4820.20	4820.20.00	00	0	- Exercise books	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4820.30	4820.30.00	00	5	- Binders (other than book covers), folders and file covers	kg	3
4820.40	4820.40.00	00	3	- Manifold business forms and interleaved carbon sets	kg	3
4820.50	4820.50.00	00	1	- Albums for samples or for collections	kg	3
4820.90	4820.90.00	00	0	- Other	kg	3
<b>48.21</b>				<b>Paper or paperboard labels of all kinds, whether or not printed.</b>		
4821.10				- Printed :		
	4821.10.10	00	2	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	3
	4821.10.90	00	1	-- Other	kg	3
4821.90				- Other :		
	4821.90.10	00	0	-- Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	3
	4821.90.90	00	6	-- Other	kg	3
<b>48.22</b>				<b>Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).</b>		
4822.10				- Of a kind used for winding textile yarn :		
	4822.10.10	00	3	-- Cones	kg	3
	4822.10.90	00	2	-- Other	kg	3
4822.90				- Other :		
	4822.90.10	00	1	-- Cones	kg	3
	4822.90.90	00	0	-- Other	kg	3
<b>48.23</b>				<b>Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.</b>		
4823.20				- Filter paper and paperboard :		
	4823.20.10	00	2	-- In strips, rolls or sheets	kg	3
	4823.20.90	00	1	-- Other	kg	3
4823.40				- Rolls, sheets and dials, printed for self-recording apparatus :		
				-- For electro-medical apparatus :		
	4823.40.21	00	6	--- Cardiograph recording paper	kg	3
	4823.40.29	00	1	--- Other	kg	3
	4823.40.90	00	4	-- Other	kg	3
				- Trays, dishes, plates, cups and the like, of paper or paperboard :		
4823.61	4823.61.00	00	6	-- Of bamboo	kg	3
4823.69	4823.69.00	00	3	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
4823.70	4823.70.00	00	0	- Moulded or pressed articles of paper pulp	kg	3
4823.90				- Other :		
	4823.90.10	00	2	-- Cocooning frames for silk-worms	kg	3
	4823.90.20	00	1	-- Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	kg	3
	4823.90.30	00	0	-- Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	kg	3
	4823.90.40	00	6	-- Paper tube sets of a kind used for the manufacture of fireworks	kg	3
				-- Kraft paper, in rolls of a width of 209 mm, of a kind used as wrapper for dynamite sticks :		
	4823.90.51	00	0	--- Weighing 150 g/m <sup>2</sup> or less	kg	3
	4823.90.59	00	2	--- Other	kg	3
	4823.90.60	00	4	-- Punched jacquard cards	kg	3
	4823.90.70	00	3	-- Fans and handscreens	kg	3
				-- Other :		
	4823.90.91	00	3	--- Silicone paper	kg	3
	4823.90.92	00	5	--- Joss paper	kg	3
	4823.90.94	00	2	--- Cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass	kg	3
	4823.90.95	00	4	--- Floor coverings	kg	3
	4823.90.96	00	6	--- Other, cut to shape other than rectangular or square	kg	3
	4823.90.99	00	5	--- Other	kg	3

## Chapter 49

### Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

#### Notes.

1. This Chapter does not cover :
  - (a) Photographic negatives or positives on transparent bases (Chapter 37);
  - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
  - (c) Playing cards or other goods of Chapter 95; or
  - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
2. For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.
4. Heading 49.01 also covers :
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.
5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.
6. For the purposes of heading 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>49.01</b>				<b>Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.</b>		
4901.10	4901.10.00	00	6	- In single sheets, whether or not folded	kg	10
				- Other :		
4901.91	4901.91.00	00	1	-- Dictionaries and encyclopaedias, and serial instalments thereof	kg	zero
4901.99				-- Other :		
	4901.99.10	00	4	--- Educational, technical, scientific, historical or cultural books	kg	zero
	4901.99.90			--- Other :	kg	10
		10	6	---- Religious		
		90	2	---- Other		
<b>49.02</b>				<b>Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.</b>		
4902.10	4902.10.00	00	0	- Appearing at least four times a week	kg	zero
4902.90				- Other :		
	4902.90.10	00	4	-- Educational, technical, scientific, historical or cultural journals and periodicals	kg	zero
	4902.90.90			-- Other :	kg	3
		10	6	--- Religious		
		90	2	--- Other		
<b>49.03</b> 4903.00	4903.00.00	00	3	<b>Children's picture, drawing or colouring books.</b>	kg	zero
<b>49.04</b> 4904.00	4904.00.00	00	4	<b>Music, printed or in manuscript, whether or not bound or illustrated.</b>	kg	zero
<b>49.05</b>				<b>Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.</b>		
4905.20	4905.20.00	00	1	- In book form	kg	zero
4905.90	4905.90.00	00	1	- Other	kg	zero
<b>49.06</b> 4906.00	4906.00.00			<b>Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.</b>	kg	3
		10	2	- Plans and drawings, including photographic reproductions on sensitised paper		
		90	5	- Other		
<b>49.07</b>				<b>Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.</b>		
4907.00	4907.00.10	00	6	- Banknotes, being legal tender	kg	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Unused postage, revenue or similar stamps :		
	4907.00.21	00	0	-- Postage stamps	kg	3
	4907.00.29	00	2	-- Other	kg	3
	4907.00.50	00	2	- Cheque forms	kg	3
	4907.00.60	00	1	- Stock, share or bond certificates and similar documents of title	kg	3
	4907.00.90			- Other :	kg	3
		10	1	-- Stamp-impressed paper		
		90	4	-- Other		
<b>49.08</b>				<b>Transfers (decalcomanias).</b>		
4908.10	4908.10.00	00	6	- Transfers (decalcomanias), vitrifiable	kg	5
4908.90	4908.90.00	00	4	- Other	kg	5
<b>49.09</b> 4909.00	4909.00.00	00	2	<b>Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.</b>	kg	10
<b>49.10</b> 4910.00	4910.00.00	00	3	<b>Calendars of any kind, printed, including calendar blocks.</b>	kg	10
<b>49.11</b>				<b>Other printed matter, including printed pictures and photographs.</b>		
4911.10				- Trade advertising material, commercial catalogues and the like :		
	4911.10.10	00	1	-- Catalogues listing only educational, technical, scientific, historical or cultural books and publications	kg	zero
	4911.10.90			-- Other :	kg	10
		10	3	--- Religious		
		90	6	--- Other		
				- Other :		
4911.91				-- Pictures, designs and photographs :		
	4911.91.10	00	3	--- Designs	kg	10
				--- Other, of a kind to be mounted for instructional purposes :		
	4911.91.21	00	4	---- Anatomical and botanical	kg	zero
	4911.91.29	00	6	---- Other	kg	10
				--- Other :		
	4911.91.91	00	4	---- Anatomical and botanical	kg	zero
	4911.91.99	00	6	---- Other	kg	10
4911.99				-- Other :		
	4911.99.10	00	0	--- Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	4911.99.20	00	6	--- Printed labels for explosives other than those of heading 48.21	kg	10
	4911.99.30	00	5	--- Educational, technical, scientific, historical or cultural material printed on a set of cards	kg	zero
	4911.99.40	00	4	--- Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including in-game or in-application content) or services, or telecommunications services (including mobile services)	kg	10
	4911.99.90			--- Other :	kg	10
		10	2	---- Religious		
		90	5	---- Other		

**SECTION XI**  
**TEXTILES AND TEXTILE ARTICLES**

**Notes.**

1. This Section does not cover:
  - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
  - (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except filtering or straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
  - (c) Cotton linters or other vegetable materials of Chapter 14;
  - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
  - (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
  - (f) Sensitised textiles of headings 37.01 to 37.04;
  - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
  - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
  - (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
  - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
  - (l) Articles of textile materials of heading 42.01 or 42.02;
  - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
  - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
  - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
  - (p) Goods of Chapter 67;
  - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
  - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
  - (s) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);
  - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
  - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or
  - (v) Articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
- When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.
- (B) For the purposes of the above rule:
- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as “twine, cordage, ropes and cables”:
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
- (c) Of true hemp or flax:
- (i) Polished or glazed, measuring 1,429 decitex or more; or
- (ii) Not polished or glazed, measuring more than 20,000 decitex;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
- (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125 g in other cases;
  - (b) In balls, hanks or skeins of a weight not exceeding:
    - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
    - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
    - (iii) 500 g in other cases;
  - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
    - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
    - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
    - (i) Single yarn of wool or fine animal hair, unbleached; and
    - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
  - (b) Multiple (folded) or cabled yarn, unbleached:
    - (i) Of silk or waste silk, however put up; or
    - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
  - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
  - (d) Single, multiple (folded) or cabled yarn of any textile material:
    - (i) In cross-reeled hanks or skeins; or
    - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 52.04, 54.01 and 55.08, the expression “sewing thread” means multiple (folded) or cabled yarn:
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
  - (b) Dressed for use as sewing thread; and
  - (c) With a final “Z” twist.

6. For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters .....	60 cN/tex
Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters .....	53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon ..... 27 cN/tex.

7. For the purposes of this Section, the expression “made up” means :
- (a) Cut otherwise than into squares or rectangles;
  - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
  - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
  - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
  - (e) Cut to size and having undergone a process of drawn thread work;
  - (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
  - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
8. For the purposes of Chapters 50 to 60:
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
  - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
11. For the purposes of this Section, the expression “impregnated” includes “dipped”.
12. For the purposes of this Section, the expression “polyamides” includes “aramids”.
13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.
15. Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

## Subheading Notes.

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Unbleached yarn**

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garneted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) **Bleached yarn**

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) **Coloured (dyed or printed) yarn**

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(d) **Unbleached woven fabric**

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

(e) **Bleached woven fabric**

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(f) **Dyed woven fabric**

Woven fabric which:

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

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

Woven fabric (other than printed woven fabric) which:

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
  - (ii) consists of unbleached or bleached yarn and coloured yarn; or
  - (iii) consists of marl or mixture yarns.
- (In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) **Printed woven fabric**

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

(ij) **Plain weave**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule:

- (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
- (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
- (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

**Chapter 50**

**Silk**

**(No Provision for Chapter Note)**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>50.01</b> 5001.00	5001.00.00	00	3	<b>Silk-worm cocoons suitable for reeling.</b>	kg	3
<b>50.02</b> 5002.00	5002.00.00	00	4	<b>Raw silk (not thrown).</b>	kg	3
<b>50.03</b> 5003.00	5003.00.00	00	5	<b>Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).</b>	kg	3
<b>50.04</b> 5004.00	5004.00.00	00	6	<b>Silk yarn (other than yarn spun from silk waste) not put up for retail sale.</b>	kg	3
<b>50.05</b> 5005.00	5005.00.00	00	0	<b>Yarn spun from silk waste, not put up for retail sale.</b>	kg	3
<b>50.06</b> 5006.00	5006.00.00	00	1	<b>Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.</b>	kg	3
<b>50.07</b>				<b>Woven fabrics of silk or of silk waste.</b>		
5007.10				- Fabrics of noil silk :		
	5007.10.20	00	5	-- Unbleached or bleached	kg	20
	5007.10.30	00	4	-- Printed by the traditional batik process	kg	20
	5007.10.90	00	5	-- Other	kg	20
5007.20				- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk:		
	5007.20.20	00	3	-- Unbleached or bleached	kg	20
	5007.20.30	00	2	-- Printed by the traditional batik process	kg	20
	5007.20.90	00	3	-- Other	kg	20
5007.90				- Other fabrics :		
	5007.90.20	00	3	-- Unbleached or bleached	kg	20
	5007.90.30	00	2	-- Printed by the traditional batik process	kg	20
	5007.90.90	00	3	-- Other	kg	20

## Chapter 51

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

#### Note.

1. Throughout the Nomenclature:
  - (a) "Wool" means the natural fibre grown by sheep or lambs;
  - (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;
  - (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>51.01</b>				<b>Wool, not carded or combed.</b>		
				- Greasy, including fleece-washed wool :		
5101.11	5101.11.00	00	0	- - Shorn wool	kg	3
5101.19	5101.19.00	00	4	- - Other	kg	3
				- Degreased, not carbonised :		
5101.21	5101.21.00	00	5	- - Shorn wool	kg	3
5101.29	5101.29.00	00	2	- - Other	kg	3
5101.30	5101.30.00	00	6	- Carbonised	kg	3
<b>51.02</b>				<b>Fine or coarse animal hair, not carded or combed.</b>		
				- Fine animal hair :		
5102.11	5102.11.00	00	1	- - Of Kashmir (cashmere) goats	kg	3
5102.19	5102.19.00	00	5	- - Other	kg	3
5102.20	5102.20.00	00	2	- Coarse animal hair	kg	3
<b>51.03</b>				<b>Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.</b>		
5103.10	5103.10.00	00	5	- Noils of wool or of fine animal hair	kg	3
5103.20	5103.20.00	00	3	- Other waste of wool or of fine animal hair	kg	3
5103.30	5103.30.00	00	1	- Waste of coarse animal hair	kg	3
<b>51.04</b>	5104.00.00	00	1	<b>Garnetted stock of wool or of fine or coarse animal hair.</b>	kg	3
<b>51.05</b>				<b>Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).</b>		
5105.10	5105.10.00	00	0	- Carded wool	kg	3
				- Wool tops and other combed wool :		
5105.21	5105.21.00	00	2	- - Combed wool in fragments	kg	3
5105.29	5105.29.00	00	6	- - Other	kg	3
				- Fine animal hair, carded or combed :		
5105.31	5105.31.00	00	0	- - Of Kashmir (cashmere) goats	kg	3
5105.39	5105.39.00	00	4	- - Other	kg	3
5105.40	5105.40.00	00	1	- Coarse animal hair, carded or combed	kg	3
<b>51.06</b>				<b>Yarn of carded wool, not put up for retail sale.</b>		
5106.10	5106.10.00	00	1	- Containing 85 % or more by weight of wool	kg	3
5106.20	5106.20.00	00	6	- Containing less than 85 % by weight of wool	kg	3
<b>51.07</b>				<b>Yarn of combed wool, not put up for retail sale.</b>		
5107.10	5107.10.00	00	2	- Containing 85 % or more by weight of wool	kg	3
5107.20	5107.20.00	00	0	- Containing less than 85 % by weight of wool	kg	3
<b>51.08</b>				<b>Yarn of fine animal hair (carded or combed), not put up for retail sale.</b>		
5108.10	5108.10.00	00	3	- Carded	kg	3
5108.20	5108.20.00	00	1	- Combed	kg	3
<b>51.09</b>				<b>Yarn of wool or of fine animal hair, put up for retail sale.</b>		
5109.10	5109.10.00	00	4	- Containing 85 % or more by weight of wool or of fine animal hair	kg	3
5109.90	5109.90.00	00	2	- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
51.10 5110.00	5110.00.00	00	0	<b>Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.</b>	kg	3
51.11				<b>Woven fabrics of carded wool or of carded fine animal hair.</b>		
				- Containing 85 % or more by weight of wool or of fine animal hair :		
5111.11	5111.11.00	00	3	-- Of a weight not exceeding 300 g/m <sup>2</sup>	kg	15
5111.19	5111.19.00	00	0	-- Other	kg	15
5111.20	5111.20.00	00	4	- Other, mixed mainly or solely with man-made filaments	kg	15
5111.30	5111.30.00	00	2	- Other, mixed mainly or solely with man-made staple fibres	kg	15
5111.90	5111.90.00	00	4	- Other	kg	15
51.12				<b>Woven fabrics of combed wool or of combed fine animal hair.</b>		
				- Containing 85 % or more by weight of wool or of fine animal hair :		
5112.11				-- Of a weight not exceeding 200 g/m <sup>2</sup> :		
	5112.11.10	00	3	--- Printed by the traditional batik process	kg	15
	5112.11.90	00	2	--- Other	kg	15
5112.19				-- Other :		
	5112.19.10	00	0	--- Printed by the traditional batik process	kg	15
	5112.19.90	00	6	--- Other	kg	15
5112.20	5112.20.00	00	5	- Other, mixed mainly or solely with man-made filaments	kg	15
5112.30	5112.30.00	00	3	- Other, mixed mainly or solely with man-made staple fibres	kg	15
5112.90	5112.90.00	00	5	- Other	kg	15
51.13 5113.00	5113.00.00	00	3	<b>Woven fabrics of coarse animal hair or of horsehair.</b>	kg	15

## **Chapter 52**

### **Cotton**

**(No Provision for Chapter Note)**

#### **Subheading Note.**

1. For the purposes of subheadings 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
52.01 5201.00	5201.00.00	00	0	<b>Cotton, not carded or combed.</b>	kg	10
52.02				<b>Cotton waste (including yarn waste and garnetted stock).</b>		
5202.10	5202.10.00	00	6	- Yarn waste (including thread waste)	kg	20
				- Other :		
5202.91	5202.91.00	00	1	-- Garnetted stock	kg	3
5202.99	5202.99.00	00	5	-- Other	kg	3
52.03 5203.00	5203.00.00	00	2	<b>Cotton, carded or combed.</b>	kg	10
52.04				<b>Cotton sewing thread, whether or not put up for retail sale.</b>		
				- Not put up for retail sale :		
5204.11				-- Containing 85 % or more by weight of cotton :		
	5204.11.10	00	4	--- Unbleached	kg	3
	5204.11.90	00	3	--- Other	kg	3
5204.19	5204.19.00	00	2	-- Other	kg	3
5204.20	5204.20.00	00	6	- Put up for retail sale	kg	3
52.05				<b>Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.</b>		
				- Single yarn, of uncombed fibres :		
5205.11	5205.11.00	00	6	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5
5205.12	5205.12.00	00	3	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5
5205.13	5205.13.00	00	0	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5
5205.14	5205.14.00	00	4	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5
5205.15	5205.15.00	00	1	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	5
				- Single yarn, of combed fibres :		
5205.21	5205.21.00	00	4	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5
5205.22	5205.22.00	00	1	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5
5205.23	5205.23.00	00	5	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5
5205.24	5205.24.00	00	2	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5
5205.26	5205.26.00	00	3	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
5205.27	5205.27.00	00	0	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	kg	5
5205.28	5205.28.00	00	4	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	kg	5
				- Multiple (folded) or cabled yarn, of uncombed fibres :		
5205.31	5205.31.00	00	2	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5
5205.32	5205.32.00	00	6	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5
5205.33	5205.33.00	00	3	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5
5205.34	5205.34.00	00	0	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5
5205.35	5205.35.00	00	4	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5
				- Multiple (folded) or cabled yarn, of combed fibres :		
5205.41	5205.41.00	00	0	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5
5205.42	5205.42.00	00	4	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5
5205.43	5205.43.00	00	1	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5
5205.44	5205.44.00	00	5	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5
5205.46	5205.46.00	00	6	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	kg	5
5205.47	5205.47.00	00	3	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	kg	5
5205.48	5205.48.00	00	0	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
52.06				<b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.</b>		
				- Single yarn, of uncombed fibres :		
5206.11	5206.11.00	00	0	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5
5206.12	5206.12.00	00	4	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5
5206.13	5206.13.00	00	1	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5
5206.14	5206.14.00	00	5	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5
5206.15	5206.15.00	00	2	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	5
				- Single yarn, of combed fibres :		
5206.21	5206.21.00	00	5	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg	5
5206.22	5206.22.00	00	2	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg	5
5206.23	5206.23.00	00	6	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg	5
5206.24	5206.24.00	00	3	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg	5
5206.25	5206.25.00	00	0	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg	5
				- Multiple (folded) or cabled yarn, of uncombed fibres :		
5206.31	5206.31.00	00	3	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5
5206.32	5206.32.00	00	0	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5
5206.33	5206.33.00	00	4	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5
5206.34	5206.34.00	00	1	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
5206.35	5206.35.00	00	5	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5
5206.41	5206.41.00	00	1	- Multiple (folded) or cabled yarn, of combed fibres : -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg	5
5206.42	5206.42.00	00	5	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg	5
5206.43	5206.43.00	00	2	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg	5
5206.44	5206.44.00	00	6	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg	5
5206.45	5206.45.00	00	3	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg	5
<b>52.07</b>				<b>Cotton yarn (other than sewing thread) put up for retail sale.</b>		
5207.10	5207.10.00	00	4	- Containing 85 % or more by weight of cotton	kg	5
5207.90	5207.90.00	00	2	- Other	kg	5
<b>52.08</b>				<b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m<sup>2</sup>.</b>		
				- Unbleached :		
5208.11	5208.11.00	00	2	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	5
5208.12	5208.12.00	00	6	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	5
5208.13	5208.13.00	00	3	-- 3-thread or 4-thread twill, including cross twill	kg	5
5208.19	5208.19.00	00	6	-- Other fabrics	kg	5
				- Bleached :		
5208.21	5208.21.00	00	0	-- Plain weave, weighing not more than 100 g/m <sup>2</sup>	kg	5
5208.22	5208.22.00	00	4	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	5
5208.23	5208.23.00	00	1	-- 3-thread or 4-thread twill, including cross twill	kg	5
5208.29	5208.29.00	00	4	-- Other fabrics	kg	5
				- Dyed :		
5208.31				-- Plain weave, weighing not more than 100g/m <sup>2</sup> :		
	5208.31.10	00	4	--- Voile	kg	5
	5208.31.90	00	3	--- Other	kg	5
5208.32	5208.32.00	00	2	-- Plain weave, weighing more than 100 g/m <sup>2</sup>	kg	5
5208.33	5208.33.00	00	6	-- 3-thread or 4-thread twill, including cross twill	kg	5
5208.39	5208.39.00	00	2	-- Other fabrics	kg	5
				- Of yarns of different colours :		
5208.41				-- Plain weave, weighing not more than 100g/m <sup>2</sup> :		
	5208.41.10	00	2	--- Ikat fabric	kg	5
	5208.41.90	00	1	--- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
5208.42				-- Plain weave, weighing more than 100 g/m <sup>2</sup> :		
	5208.42.10	00	6	--- Ikat fabric	kg	5
	5208.42.90	00	5	--- Other	kg	5
5208.43	5208.43.00	00	4	-- 3-thread or 4-thread twill, including cross twill	kg	5
5208.49	5208.49.00	00	0	-- Other fabrics	kg	5
				- Printed :		
5208.51				-- Plain weave, weighing not more than 100g/m <sup>2</sup> :		
	5208.51.10	00	0	--- Printed by the traditional batik process	kg	7.5
	5208.51.90	00	6	--- Other	kg	7.5
5208.52				-- Plain weave, weighing more than 100 g/m <sup>2</sup> :		
	5208.52.10	00	4	--- Printed by the traditional batik process	kg	7.5
	5208.52.90	00	3	--- Other	kg	7.5
5208.59				-- Other fabrics :		
	5208.59.10	00	4	--- Printed by the traditional batik process	kg	7.5
	5208.59.20	00	3	--- Other, 3-thread or 4-thread twill, including cross twill	kg	7.5
	5208.59.90	00	3	--- Other	kg	7.5
<b>52.09</b>				<b>Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b>		
				- Unbleached :		
5209.11				-- Plain weave :		
	5209.11.10	00	2	--- Duck and canvas	kg	5
	5209.11.90	00	1	--- Other	kg	5
5209.12	5209.12.00	00	0	-- 3-thread or 4-thread twill, including cross twill	kg	5
5209.19	5209.19.00	00	0	-- Other fabrics	kg	5
				- Bleached :		
5209.21	5209.21.00	00	1	-- Plain weave	kg	5
5209.22	5209.22.00	00	5	-- 3-thread or 4-thread twill, including cross twill	kg	5
5209.29	5209.29.00	00	5	-- Other fabrics	kg	5
				- Dyed :		
5209.31	5209.31.00	00	6	-- Plain weave	kg	5
5209.32	5209.32.00	00	3	-- 3-thread or 4-thread twill, including cross twill	kg	5
5209.39	5209.39.00	00	3	-- Other fabrics	kg	5
				- Of yarns of different colours :		
5209.41	5209.41.00	00	4	-- Plain weave	kg	5
5209.42	5209.42.00	00	1	-- Denim	kg	5
5209.43	5209.43.00	00	5	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	5
5209.49	5209.49.00	00	1	-- Other fabrics	kg	5
				- Printed :		
5209.51				-- Plain weave :		
	5209.51.10	00	1	--- Printed by the traditional batik process	kg	7.5
	5209.51.90	00	0	--- Other	kg	7.5
5209.52				-- 3-thread or 4-thread twill, including cross twill :		
	5209.52.10	00	5	--- Printed by the traditional batik process	kg	7.5
	5209.52.90	00	4	--- Other	kg	7.5
5209.59				-- Other fabrics :		
	5209.59.10	00	5	--- Printed by the traditional batik process	kg	7.5
	5209.59.90	00	4	--- Other	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
52.10				<b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b>		
				- Unbleached :		
5210.11	5210.11.00	00	4	-- Plain weave	kg	5
5210.19	5210.19.00	00	1	-- Other fabrics	kg	5
				- Bleached :		
5210.21	5210.21.00	00	2	-- Plain weave	kg	5
5210.29	5210.29.00	00	6	-- Other fabrics	kg	5
				- Dyed :		
5210.31	5210.31.00	00	0	-- Plain weave	kg	5
5210.32	5210.32.00	00	4	-- 3-thread or 4-thread twill, including cross twill	kg	5
5210.39	5210.39.00	00	4	-- Other fabrics	kg	5
				- Of yarns of different colours :		
5210.41				-- Plain weave :		
	5210.41.10	00	4	--- Ikat fabric	kg	5
	5210.41.90	00	3	--- Other	kg	5
5210.49	5210.49.00	00	2	-- Other fabrics	kg	5
				- Printed :		
5210.51				-- Plain weave :		
	5210.51.10	00	2	--- Printed by the traditional batik process	kg	7.5
	5210.51.90	00	1	--- Other	kg	7.5
5210.59				-- Other fabrics :		
	5210.59.10	00	6	--- Printed by the traditional batik process	kg	7.5
	5210.59.90	00	5	--- Other	kg	7.5
52.11				<b>Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b>		
				- Unbleached :		
5211.11	5211.11.00	00	5	-- Plain weave	kg	5
5211.12	5211.12.00	00	2	-- 3-thread or 4-thread twill, including cross twill	kg	5
5211.19	5211.19.00	00	2	-- Other fabrics	kg	5
5211.20	5211.20.00	00	6	- Bleached	kg	5
				- Dyed :		
5211.31	5211.31.00	00	1	-- Plain weave	kg	5
5211.32	5211.32.00	00	5	-- 3-thread or 4-thread twill, including cross twill	kg	5
5211.39	5211.39.00	00	5	-- Other fabrics	kg	5
				- Of yarns of different colours :		
5211.41				-- Plain weave :		
	5211.41.10	00	5	--- Ikat fabric	kg	5
	5211.41.90	00	4	--- Other	kg	5
5211.42	5211.42.00	00	3	-- Denim	kg	5
5211.43	5211.43.00	00	0	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	kg	5
5211.49	5211.49.00	00	3	-- Other fabrics	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Printed :		
5211.51				-- Plain weave :		
	5211.51.10	00	3	--- Printed by the traditional batik process	kg	7.5
	5211.51.90	00	2	--- Other	kg	7.5
5211.52				-- 3-thread or 4-thread twill, including cross twill :		
	5211.52.10	00	0	--- Printed by the traditional batik process	kg	7.5
	5211.52.90	00	6	--- Other	kg	7.5
5211.59				-- Other fabrics :		
	5211.59.10	00	0	--- Printed by the traditional batik process	kg	7.5
	5211.59.90	00	6	--- Other	kg	7.5
<b>52.12</b>				<b>Other woven fabrics of cotton.</b>		
				- Weighing not more than 200 g/m <sup>2</sup> :		
5212.11	5212.11.00	00	6	-- Unbleached	kg	5
5212.12	5212.12.00	00	3	-- Bleached	kg	5
5212.13	5212.13.00	00	0	-- Dyed	kg	5
5212.14	5212.14.00	00	4	-- Of yarns of different colours	kg	5
5212.15				-- Printed :		
	5212.15.10	00	0	--- Printed by the traditional batik process	kg	7.5
	5212.15.90	00	6	--- Other	kg	7.5
				- Weighing more than 200 g/m <sup>2</sup> :		
5212.21	5212.21.00	00	4	-- Unbleached	kg	5
5212.22	5212.22.00	00	1	-- Bleached	kg	5
5212.23	5212.23.00	00	5	-- Dyed	kg	5
5212.24	5212.24.00	00	2	-- Of yarns of different colours	kg	5
5212.25				-- Printed :		
	5212.25.10	00	5	--- Printed by the traditional batik process	kg	7.5
	5212.25.90	00	4	--- Other	kg	7.5

**Chapter 53**

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

**(No Provision for Chapter Note)**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>53.01</b>				<b>Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).</b>		
5301.10	5301.10.00	00	0	- Flax, raw or retted	kg	3
				- Flax, broken, scutched, hackled or otherwise processed, but not spun :		
5301.21	5301.21.00	00	2	-- Broken or scutched	kg	3
5301.29	5301.29.00	00	6	-- Other	kg	3
5301.30	5301.30.00	00	3	- Flax tow or waste	kg	3
<b>53.02</b>				<b>True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).</b>		
5302.10	5302.10.00	00	1	- True hemp, raw or retted	kg	3
5302.90	5302.90.00	00	6	- Other	kg	3
<b>53.03</b>				<b>Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).</b>		
5303.10	5303.10.00	00	2	- Jute and other textile bast fibres, raw or retted	kg	3
5303.90	5303.90.00	00	0	- Other	kg	3
<b>53.05</b> 5305.00				<b>Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).</b>		
	5305.00.10	00	5	- Sisal and other textile fibres of the genus <i>Agave</i> ; tow and waste of these fibres (including yarn waste and garnetted stock)	kg	3
				- Coconut fibres (coir) and abaca fibres :		
	5305.00.21	00	6	-- Coconut fibres, raw	kg	3
	5305.00.22	00	1	-- Other coconut fibres	kg	3
	5305.00.23	00	3	-- Abaca fibres	kg	3
	5305.00.90	00	4	- Other	kg	3
<b>53.06</b>				<b>Flax yarn.</b>		
5306.10	5306.10.00	00	5	- Single	kg	3
5306.20	5306.20.00	00	3	- Multiple (folded) or cabled	kg	3
<b>53.07</b>				<b>Yarn of jute or of other textile bast fibres of heading 53.03.</b>		
5307.10	5307.10.00	00	6	- Single	kg	3
5307.20	5307.20.00	00	4	- Multiple (folded) or cabled	kg	3
<b>53.08</b>				<b>Yarn of other vegetable textile fibres; paper yarn.</b>		
5308.10	5308.10.00	00	0	- Coir yarn	kg	3
5308.20	5308.20.00	00	5	- True hemp yarn	kg	3
5308.90				- Other :		
	5308.90.10	00	4	-- Paper yarn	kg	3
	5308.90.90	00	3	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>53.09</b>				<b>Woven fabrics of flax.</b>		
				- Containing 85 % or more by weight of flax :		
5309.11	5309.11.00	00	5	-- Unbleached or bleached	kg	5
5309.19	5309.19.00	00	2	-- Other	kg	5
				- Containing less than 85 % by weight of flax :		
5309.21	5309.21.00	00	3	-- Unbleached or bleached	kg	5
5309.29	5309.29.00	00	0	-- Other	kg	5
<b>53.10</b>				<b>Woven fabrics of jute or of other textile bast fibres of heading 53.03.</b>		
5310.10				- Unbleached :		
	5310.10.10	00	1	-- Plain	kg	5
	5310.10.90	00	0	-- Other	kg	5
5310.90	5310.90.00	00	0	- Other	kg	5
<b>53.11</b>				<b>Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.</b>		
5311.00						
	5311.00.10	00	4	- Printed by the traditional batik process	kg	7.5
	5311.00.20	00	3	- Burlap of abaca	kg	5
	5311.00.90	00	3	- Other	kg	5

## Chapter 54

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

#### Notes.

1. Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
  - (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
  - (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

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

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>54.01</b>				<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>		
5401.10				- Of synthetic filaments :		
	5401.10.10	00	1	-- Put up for retail sale	kg	3
	5401.10.90	00	0	-- Other	kg	3
5401.20				- Of artificial filaments :		
	5401.20.10	00	6	-- Put up for retail sale	kg	3
	5401.20.90	00	5	-- Other	kg	3
<b>54.02</b>				<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.</b>		
				- High tenacity yarn of nylon or other polyamides, whether or not textured :		
5402.11	5402.11.00	00	0	-- Of aramids	kg	3
5402.19	5402.19.00	00	4	-- Other	kg	3
5402.20	5402.20.00	00	1	- High tenacity yarn of polyesters, whether or not textured	kg	3
				- Textured yarn :		
5402.31	5402.31.00	00	3	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg	3
5402.32	5402.32.00	00	0	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg	3
5402.33				-- Of polyesters :		
	5402.33.10	00	3	--- Of a colour other than white	kg	3
	5402.33.90	00	2	--- Other	kg	3
5402.34	5402.34.00	00	1	-- Of polypropylene	kg	3
5402.39	5402.39.00	00	0	-- Other	kg	3
				- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :		
5402.44				-- Elastomeric :		
	5402.44.10	00	5	--- Of polyesters	kg	3
	5402.44.20	00	4	--- Of polypropylene	kg	3
	5402.44.90	00	4	--- Other	kg	3
5402.45	5402.45.00	00	3	-- Other, of nylon or other polyamides	kg	3
5402.46				-- Other, of polyesters, partially oriented :		
	5402.46.10	00	6	--- Of a colour other than white	kg	3
	5402.46.90	00	5	--- Other	kg	3
5402.47				-- Other, of polyesters :		
	5402.47.10	00	3	--- Of a colour other than white	kg	3
	5402.47.90	00	2	--- Other	kg	3
5402.48	5402.48.00	00	1	-- Other, of polypropylene	kg	3
5402.49	5402.49.00	00	5	-- Other	kg	3
				- Other yarn, single, with a twist exceeding 50 turns per metre :		
5402.51	5402.51.00	00	6	-- Of nylon or other polyamides	kg	3
5402.52	5402.52.00	00	3	-- Of polyesters	kg	3
5402.53	5402.53.00	00	0	-- Of polypropylene	kg	3
5402.59	5402.59.00	00	3	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Other yarn, multiple (folded) or cabled :		
5402.61	5402.61.00	00	4	-- Of nylon or other polyamides	kg	3
5402.62	5402.62.00	00	1	-- Of polyesters	kg	3
5402.63	5402.63.00	00	5	-- Of polypropylene	kg	3
5402.69	5402.69.00	00	1	-- Other	kg	3
<b>54.03</b>				<b>Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.</b>		
5403.10	5403.10.00	00	4	- High tenacity yarn of viscose rayon	kg	3
				- Other yarn, single :		
5403.31				-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre :		
	5403.31.10	00	3	--- Textured yarn	kg	3
	5403.31.90	00	2	--- Other	kg	3
5403.32				-- Of viscose rayon, with a twist exceeding 120 turns per metre :		
	5403.32.10	00	0	--- Textured yarn	kg	3
	5403.32.90	00	6	--- Other	kg	3
5403.33				-- Of cellulose acetate :		
	5403.33.10	00	4	--- Textured yarn	kg	3
	5403.33.90	00	3	--- Other	kg	3
5403.39				-- Other :		
	5403.39.10	00	0	--- Textured yarn	kg	3
	5403.39.90	00	6	--- Other	kg	3
				- Other yarn, multiple (folded) or cabled :		
5403.41				-- Of viscose rayon :		
	5403.41.10	00	1	--- Textured yarn	kg	3
	5403.41.90	00	0	--- Other	kg	3
5403.42	5403.42.00	00	6	-- Of cellulose acetate	kg	3
5403.49	5403.49.00	00	6	-- Other	kg	3
<b>54.04</b>				<b>Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like(for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.</b>		
				- Monofilament :		
5404.11	5404.11.00	00	2	-- Elastomeric	kg	3
5404.12	5404.12.00	00	6	-- Other, of polypropylene	kg	3
5404.19	5404.19.00	00	6	-- Other	kg	3
5404.90	5404.90.00	00	3	- Other	kg	3
<b>54.05</b> 5405.00	5405.00.00	00	1	<b>Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like(for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.</b>	kg	3
<b>54.06</b> 5406.00	5406.00.00	00	2	<b>Man-made filament yarn (other than sewing thread), put up for retail sale.</b>	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
54.07				<b>Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.</b>		
5407.10				- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters :		
	5407.10.20	00	6	-- Tyre fabrics; conveyor duck	kg	15
				-- Other :		
	5407.10.91	00	1	--- Unbleached	kg	15
	5407.10.99	00	3	--- Other	kg	15
5407.20	5407.20.00	00	6	- Woven fabrics obtained from strip or the like	kg	15
5407.30	5407.30.00	00	4	- Fabrics specified in Note 9 to Section XI	kg	15
				- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :		
5407.41				-- Unbleached or bleached :		
	5407.41.10	00	5	--- Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	kg	15
	5407.41.90	00	4	--- Other	kg	15
5407.42	5407.42.00	00	3	-- Dyed	kg	15
5407.43	5407.43.00	00	0	-- Of yarns of different colours	kg	15
5407.44	5407.44.00	00	4	-- Printed	kg	15
				- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :		
5407.51	5407.51.00	00	4	-- Unbleached or bleached	kg	15
5407.52	5407.52.00	00	1	-- Dyed	kg	15
5407.53	5407.53.00	00	5	-- Of yarns of different colours	kg	15
5407.54	5407.54.00	00	2	-- Printed	kg	15
				- Other woven fabrics, containing 85 % or more by weight of polyester filaments :		
5407.61				-- Containing 85 % or more by weight of non-textured polyester filaments :		
	5407.61.10	00	1	--- Unbleached or bleached	kg	15
	5407.61.90	00	0	--- Other	kg	15
5407.69				-- Other :		
	5407.69.10	00	5	--- Unbleached or bleached	kg	15
	5407.69.90	00	4	--- Other	kg	15
				- Other woven fabrics, containing 85 % or more by weight of synthetic filaments :		
5407.71	5407.71.00	00	0	-- Unbleached or bleached	kg	15
5407.72	5407.72.00	00	4	-- Dyed	kg	15
5407.73	5407.73.00	00	1	-- Of yarns of different colours	kg	15
5407.74	5407.74.00	00	5	-- Printed	kg	15
				- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton :		
5407.81	5407.81.00	00	5	-- Unbleached or bleached	kg	15
5407.82	5407.82.00	00	2	-- Dyed	kg	15
5407.83	5407.83.00	00	6	-- Of yarns of different colours	kg	15
5407.84	5407.84.00	00	3	-- Printed	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Other woven fabrics :		
5407.91	5407.91.00	00	3	-- Unbleached or bleached	kg	15
5407.92	5407.92.00	00	0	-- Dyed	kg	15
5407.93	5407.93.00	00	4	-- Of yarns of different colours	kg	15
5407.94	5407.94.00	00	1	-- Printed	kg	15
<b>54.08</b>				<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>		
5408.10				- Woven fabrics obtained from high tenacity yarn of viscose rayon :		
	5408.10.10	00	1	-- Unbleached	kg	15
	5408.10.90	00	0	-- Other	kg	15
				- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:		
5408.21	5408.21.00	00	4	-- Unbleached or bleached	kg	15
5408.22	5408.22.00	00	1	-- Dyed	kg	15
5408.23	5408.23.00	00	5	-- Of yarns of different colours	kg	15
5408.24	5408.24.00	00	2	-- Printed	kg	15
				- Other woven fabrics :		
5408.31	5408.31.00	00	2	-- Unbleached or bleached	kg	15
5408.32	5408.32.00	00	6	-- Dyed	kg	15
5408.33	5408.33.00	00	3	-- Of yarns of different colours	kg	15
5408.34	5408.34.00	00	0	-- Printed	kg	15

## Chapter 55

### Man-made staple fibres

#### Note.

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
- (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>55.01</b>				<b>Synthetic filament tow.</b>		
				- Of nylon or other polyamides :		
5501.11	5501.11.00	00	1	-- Of aramids	kg	3
5501.19	5501.19.00	00	5	-- Other	kg	3
5501.20	5501.20.00	00	2	- Of polyesters	kg	3
5501.30	5501.30.00	00	0	- Acrylic or modacrylic	kg	3
5501.40	5501.40.00	00	5	- Of polypropylene	kg	3
5501.90	5501.90.00	00	2	- Other	kg	3
<b>55.02</b>				<b>Artificial filament tow.</b>		
5502.10	5502.10.00	00	5	- Of cellulose acetate	kg	3
5502.90	5502.90.00	00	3	- Other	kg	3
<b>55.03</b>				<b>Synthetic staple fibres, not carded, combed or otherwise processed for spinning.</b>		
				- Of nylon or other polyamides :		
5503.11	5503.11.00	00	3	-- Of aramids	kg	3
5503.19	5503.19.00	00	0	-- Other	kg	3
5503.20				- Of polyesters :		
	5503.20.10	00	3	-- Of a colour other than white	kg	3
	5503.20.90	00	2	-- Other	kg	3
5503.30	5503.30.00	00	2	- Acrylic or modacrylic	kg	3
5503.40	5503.40.00	00	0	- Of polypropylene	kg	3
5503.90				- Other :		
	5503.90.10	00	3	-- Of polyvinyl alcohol	kg	3
	5503.90.90	00	2	-- Other	kg	3
<b>55.04</b>				<b>Artificial staple fibres, not carded, combed or otherwise processed for spinning.</b>		
5504.10	5504.10.00	00	0	- Of viscose rayon	kg	3
5504.90	5504.90.00	00	5	- Other	kg	3
<b>55.05</b>				<b>Waste (including noils, yarn waste and garnetted stock) of man-made fibres.</b>		
5505.10	5505.10.00	00	1	- Of synthetic fibres	kg	3
5505.90	5505.20.00	00	6	- Of artificial fibres	kg	3
<b>55.06</b>				<b>Synthetic staple fibres, carded, combed or otherwise processed for spinning.</b>		
5506.10	5506.10.00	00	2	- Of nylon or other polyamides	kg	3
5506.20	5506.20.00	00	0	- Of polyesters	kg	3
5506.30	5506.30.00	00	5	- Acrylic or modacrylic	kg	3
5506.40	5506.40.00	00	3	- Of polypropylene	kg	3
5506.90	5506.90.00	00	0	- Other	kg	3
<b>55.07</b>				<b>Artificial staple fibres, carded, combed or otherwise processed for spinning.</b>		
5507.00	5507.00.00	00	5		kg	3
<b>55.08</b>				<b>Sewing thread of man-made staple fibres, whether or not put up for retail sale.</b>		
5508.10				- Of synthetic staple fibres :		
	5508.10.10	00	3	-- Put up for retail sale	kg	3
	5508.10.90	00	2	-- Other	kg	3
5508.20				- Of artificial staple fibres :		
	5508.20.10	00	1	-- Put up for retail sale	kg	3
	5508.20.90	00	0	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>55.09</b>				<b>Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.</b>		
				- Containing 85 % or more by weight of staple fibres of nylon or other polyamides :		
5509.11	5509.11.00	00	2	-- Single yarn	kg	3
5509.12	5509.12.00	00	6	-- Multiple (folded) or cabled yarn	kg	3
				- Containing 85 % or more by weight of polyester staple fibres :		
5509.21	5509.21.00	00	0	-- Single yarn	kg	3
5509.22	5509.22.00	00	4	-- Multiple (folded) or cabled yarn	kg	3
				- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :		
5509.31	5509.31.00	00	5	-- Single yarn	kg	3
5509.32	5509.32.00	00	2	-- Multiple (folded) or cabled yarn	kg	3
				- Other yarn, containing 85 % or more by weight of synthetic staple fibres :		
5509.41	5509.41.00	00	3	-- Single yarn	kg	3
5509.42	5509.42.00	00	0	-- Multiple (folded) or cabled yarn	kg	3
				- Other yarn, of polyester staple fibres :		
5509.51	5509.51.00	00	1	-- Mixed mainly or solely with artificial staple fibres	kg	3
5509.52				-- Mixed mainly or solely with wool or fine animal hair :		
	5509.52.10	00	4	--- Single yarn	kg	3
	5509.52.90	00	3	--- Other	kg	3
5509.53	5509.53.00	00	2	-- Mixed mainly or solely with cotton	kg	3
5509.59	5509.59.00	00	5	-- Other	kg	3
				- Other yarn, of acrylic or modacrylic staple fibres:		
5509.61	5509.61.00	00	6	-- Mixed mainly or solely with wool or fine animal hair	kg	3
5509.62	5509.62.00	00	3	-- Mixed mainly or solely with cotton	kg	3
5509.69	5509.69.00	00	3	-- Other	kg	3
				- Other yarn :		
5509.91	5509.91.00	00	0	-- Mixed mainly or solely with wool or fine animal hair	kg	3
5509.92	5509.92.00	00	4	-- Mixed mainly or solely with cotton	kg	3
5509.99	5509.99.00	00	4	-- Other	kg	3
<b>55.10</b>				<b>Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.</b>		
				- Containing 85 % or more by weight of artificial staple fibres :		
5510.11	5510.11.00	00	3	-- Single yarn	kg	3
5510.12	5510.12.00	00	0	-- Multiple (folded) or cabled yarn	kg	3
5510.20	5510.20.00	00	4	- Other yarn, mixed mainly or solely with wool or fine animal hair	kg	3
5510.30	5510.30.00	00	2	- Other yarn, mixed mainly or solely with cotton	kg	3
5510.90	5510.90.00	00	4	- Other yarn	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>55.11</b>				<b>Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.</b>		
5511.10				- Of synthetic staple fibres, containing 85 % or more by weight of such fibres :		
	5511.10.10	00	6	-- Knitting yarn, crochet thread and embroidery thread	kg	3
	5511.10.90	00	5	-- Other	kg	3
5511.20				- Of synthetic staple fibres, containing less than 85 % by weight of such fibres :		
	5511.20.10	00	4	-- Knitting yarn, crochet thread and embroidery thread	kg	3
	5511.20.90	00	3	-- Other	kg	3
5511.30	5511.30.00	00	3	- Of artificial staple fibres	kg	3
<b>55.12</b>				<b>Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.</b>		
				- Containing 85 % or more by weight of polyester staple fibres :		
5512.11	5512.11.00	00	5	-- Unbleached or bleached	kg	15
5512.19	5512.19.00	00	2	-- Other	kg	15
				- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :		
5512.21	5512.21.00	00	3	-- Unbleached or bleached	kg	15
5512.29	5512.29.00	00	0	-- Other	kg	15
				- Other :		
5512.91	5512.91.00	00	3	-- Unbleached or bleached	kg	15
5512.99	5512.99.00	00	0	-- Other	kg	15
<b>55.13</b>				<b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m<sup>2</sup>.</b>		
				- Unbleached or bleached :		
5513.11	5513.11.00	00	6	-- Of polyester staple fibres, plain weave	kg	15
5513.12	5513.12.00	00	3	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	15
5513.13	5513.13.00	00	0	-- Other woven fabrics of polyester staple fibres	kg	15
5513.19	5513.19.00	00	3	-- Other woven fabrics	kg	15
				- Dyed :		
5513.21	5513.21.00	00	4	-- Of polyester staple fibres, plain weave	kg	15
5513.23	5513.23.00	00	5	-- Other woven fabrics of polyester staple fibres	kg	15
5513.29	5513.29.00	00	1	-- Other woven fabrics	kg	15
				- Of yarns of different colours :		
5513.31	5513.31.00	00	2	-- Of polyester staple fibres, plain weave	kg	15
5513.39	5513.39.00	00	6	-- Other woven fabrics	kg	15
				- Printed :		
5513.41	5513.41.00	00	0	-- Of polyester staple fibres, plain weave	kg	15
5513.49	5513.49.00	00	4	-- Other woven fabrics	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
55.14				<b>Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m<sup>2</sup>.</b>		
				- Unbleached or bleached :		
5514.11	5514.11.00	00	0	-- Of polyester staple fibres, plain weave	kg	15
5514.12	5514.12.00	00	4	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	15
5514.19	5514.19.00	00	4	-- Other woven fabrics	kg	15
				- Dyed :		
5514.21	5514.21.00	00	5	-- Of polyester staple fibres, plain weave	kg	15
5514.22	5514.22.00	00	2	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	15
5514.23	5514.23.00	00	6	-- Other woven fabrics of polyester staple fibres	kg	15
5514.29	5514.29.00	00	2	-- Other woven fabrics	kg	15
5514.30	5514.30.00	00	6	- Of yarns of different colours	kg	15
				- Printed :		
5514.41	5514.41.00	00	1	-- Of polyester staple fibres, plain weave	kg	15
5514.42	5514.42.00	00	5	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	kg	15
5514.43	5514.43.00	00	2	-- Other woven fabrics of polyester staple fibres	kg	15
5514.49	5514.49.00	00	5	-- Other woven fabrics	kg	15
55.15				<b>Other woven fabrics of synthetic staple fibres.</b>		
				- Of polyester staple fibres :		
5515.11	5515.11.00	00	1	-- Mixed mainly or solely with viscose rayon staple fibres	kg	15
5515.12	5515.12.00	00	5	-- Mixed mainly or solely with man-made filaments	kg	15
5515.13	5515.13.00	00	2	-- Mixed mainly or solely with wool or fine animal hair	kg	15
5515.19	5515.19.00	00	5	-- Other	kg	15
				- Of acrylic or modacrylic staple fibres :		
5515.21	5515.21.00	00	6	-- Mixed mainly or solely with man-made filaments	kg	15
5515.22	5515.22.00	00	3	-- Mixed mainly or solely with wool or fine animal hair	kg	15
5515.29	5515.29.00	00	3	-- Other	kg	15
				- Other woven fabrics :		
5515.91	5515.91.00	00	6	-- Mixed mainly or solely with man-made filaments	kg	15
5515.99				-- Other :		
	5515.99.10	00	2	--- Mixed mainly or solely with wool or fine animal hair	kg	15
	5515.99.90	00	1	--- Other	kg	15
55.16				<b>Woven fabrics of artificial staple fibres.</b>		
				- Containing 85 % or more by weight of artificial staple fibres :		
5516.11	5516.11.00	00	2	-- Unbleached or bleached	kg	15
5516.12	5516.12.00	00	6	-- Dyed	kg	15
5516.13	5516.13.00	00	3	-- Of yarns of different colours	kg	15
5516.14	5516.14.00	00	0	-- Printed	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :		
5516.21	5516.21.00	00	0	-- Unbleached or bleached	kg	15
5516.22	5516.22.00	00	4	-- Dyed	kg	15
5516.23	5516.23.00	00	1	-- Of yarns of different colours	kg	15
5516.24	5516.24.00	00	5	-- Printed	kg	15
				- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :		
5516.31	5516.31.00	00	5	-- Unbleached or bleached	kg	15
5516.32	5516.32.00	00	2	-- Dyed	kg	15
5516.33	5516.33.00	00	6	-- Of yarns of different colours	kg	15
5516.34	5516.34.00	00	3	-- Printed	kg	15
				- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41	5516.41.00	00	3	-- Unbleached or bleached	kg	15
5516.42	5516.42.00	00	0	-- Dyed	kg	15
5516.43	5516.43.00	00	4	-- Of yarns of different colours	kg	15
5516.44	5516.44.00	00	1	-- Printed	kg	15
				- Other :		
5516.91	5516.91.00	00	0	-- Unbleached or bleached	kg	15
5516.92	5516.92.00	00	4	-- Dyed	kg	15
5516.93	5516.93.00	00	1	-- Of yarns of different colours	kg	15
5516.94	5516.94.00	00	5	-- Printed	kg	15

## Chapter 56

### Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

#### Notes.

1. This Chapter does not cover:
  - (a) Wadding, felt or nonwovens, impregnated, coated or covered substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
  - (b) Textile products of heading 58.11;
  - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
  - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
  - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
  - (f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.
2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

  - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
  - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
  - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>56.01</b>				<b>Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.</b>		
				- Wadding of textile materials and articles thereof:		
5601.21	5601.21.00	00	1	-- Of cotton	kg	20
5601.22				-- Of man-made fibres :		
	5601.22.10	00	4	--- Cigarette tow	kg	20
	5601.22.90	00	3	--- Other	kg	20
5601.29	5601.29.00	00	5	-- Other	kg	20
5601.30				- Textile flock and dust and mill neps :		
	5601.30.10	00	1	-- Polyamide fibre flock	kg	15
	5601.30.20	00	0	-- Polypropylene fibre flock	kg	15
	5601.30.90	00	0	-- Other	kg	15
<b>56.02</b>				<b>Felt, whether or not impregnated, coated, covered or laminated.</b>		
5602.10	5602.10.00	00	0	- Needleloom felt and stitch-bonded fibre fabrics	kg	15
				- Other felt, not impregnated, coated, covered or laminated :		
5602.21	5602.21.00	00	2	-- Of wool or fine animal hair	kg	15
5602.29	5602.29.00	00	6	-- Of other textile materials	kg	15
5602.90	5602.90.00	00	5	- Other	kg	15
<b>56.03</b>				<b>Nonwovens, whether or not impregnated, coated, covered or laminated.</b>		
				- Of man-made filaments :		
5603.11	5603.11.00	00	5	-- Weighing not more than 25 g/m <sup>2</sup>	kg	15
5603.12	5603.12.00	00	2	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg	15
5603.13	5603.13.00	00	6	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kg	15
5603.14	5603.14.00	00	3	-- Weighing more than 150 g/m <sup>2</sup>	kg	15
				- Other :		
5603.91	5603.91.00	00	3	-- Weighing not more than 25 g/m <sup>2</sup>	kg	15
5603.92	5603.92.00	00	0	-- Weighing more than 25 g/m <sup>2</sup> but not more than 70 g/m <sup>2</sup>	kg	15
5603.93	5603.93.00	00	4	-- Weighing more than 70 g/m <sup>2</sup> but not more than 150 g/m <sup>2</sup>	kg	15
5603.94	5603.94.00	00	1	-- Weighing more than 150 g/m <sup>2</sup>	kg	15
<b>56.04</b>				<b>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.</b>		
5604.10	5604.10.00	00	2	- Rubber thread and cord, textile covered	kg	3
5604.90				- Other :		
	5604.90.10	00	6	-- Imitation catgut, of silk yarn	kg	3
	5604.90.20	00	5	-- Rubber impregnated textile thread yarn	kg	3
	5604.90.30	00	4	-- High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	kg	3
	5604.90.90	00	5	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
56.05 5605.00	5605.00.00	00	5	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	kg	15
56.06 5606.00	5606.00.00	00	6	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	kg	15
56.07				Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.		
				- Of sisal or other textile fibres of the genus <i>Agave</i> :		
5607.21	5607.21.00	00	0	-- Binder or baler twine	kg	3
5607.29	5607.29.00	00	4	-- Other	kg	3
				- Of polyethylene or polypropylene :		
5607.41	5607.41.00	00	3	-- Binder or baler twine	kg	3
5607.49	5607.49.00	00	0	-- Other	kg	3
5607.50				- Of other synthetic fibres :		
	5607.50.10	00	3	-- V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for sealing pumps, valves and similar articles	kg	3
	5607.50.90	00	2	-- Other	kg	3
5607.90				- Other :		
	5607.90.10	00	2	-- Of artificial fibres	kg	3
				-- Of abaca ( <i>Manila hemp</i> or <i>Musa textilis Nee</i> ) or other hard (leaf) fibres :		
	5607.90.21	00	3	--- Of abaca ( <i>Manila hemp</i> or <i>Musa textilis Nee</i> )	kg	3
	5607.90.22	00	5	--- Of other hard (leaf) fibres	kg	3
	5607.90.30	00	0	-- Of jute or other textile bast fibres of heading 53.03	kg	3
	5607.90.90	00	1	-- Other	kg	3
56.08				Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.		
				- Of man-made textile materials :		
5608.11	5608.11.00	00	3	-- Made up fishing nets	kg	3
5608.19				-- Other :		
	5608.19.20	00	5	--- Net bags	kg	10
	5608.19.90	00	5	--- Other	kg	10
5608.90				- Other :		
	5608.90.10	00	3	-- Net bags	kg	10
	5608.90.90	00	2	-- Other	kg	10
56.09 5609.00	5609.00.00	00	2	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	kg	3

## **Chapter 57**

### **Carpets and other textile floor coverings**

#### **Notes.**

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

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
57.01				<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>		
5701.10				- Of wool or fine animal hair :		
	5701.10.10	00	0	-- Prayer rugs	m <sup>2</sup>	15
	5701.10.90	00	6	-- Other	m <sup>2</sup>	15
5701.90				- Of other textile materials :		
				-- Of cotton :		
	5701.90.11	00	0	--- Prayer rugs	m <sup>2</sup>	15
	5701.90.19	00	2	--- Other	m <sup>2</sup>	15
	5701.90.20	00	4	-- Of jute fibres	m <sup>2</sup>	15
				-- Other :		
	5701.90.91	00	6	--- Prayer rugs	m <sup>2</sup>	15
	5701.90.99			--- Other :	m <sup>2</sup>	15
		10	4	---- <i>Of hemp</i>		
		90	0	---- <i>Other</i>		
57.02				<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.</b>		
5702.10	5702.10.00	00	2	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m <sup>2</sup>	15
5702.20	5702.20.00	00	0	- Floor coverings of coconut fibres (coir)	m <sup>2</sup>	15
				- Other, of pile construction, not made up :		
5702.31	5702.31.00	00	2	-- Of wool or fine animal hair	m <sup>2</sup>	15
5702.32	5702.32.00	00	6	-- Of man-made textile materials	m <sup>2</sup>	15
5702.39				-- Of other textile materials :		
	5702.39.10	00	5	--- Of cotton	m <sup>2</sup>	15
	5702.39.20	00	4	--- Of jute fibres	m <sup>2</sup>	15
	5702.39.90	00	4	--- Other	m <sup>2</sup>	15
				- Other, of pile construction, made up :		
5702.41				-- Of wool or fine animal hair :		
	5702.41.10	00	6	--- Prayer rugs	m <sup>2</sup>	15
	5702.41.90	00	5	--- Other	m <sup>2</sup>	15
5702.42				-- Of man-made textile materials :		
	5702.42.10	00	3	--- Prayer rugs	m <sup>2</sup>	15
	5702.42.90	00	2	--- Other	m <sup>2</sup>	15
5702.49				-- Of other textile materials :		
				--- Of cotton :		
	5702.49.11	00	5	---- Prayer rugs	m <sup>2</sup>	15
	5702.49.19	00	0	---- Other	m <sup>2</sup>	15
	5702.49.20	00	2	--- Of jute fibres	m <sup>2</sup>	15
				--- Other :		
	5702.49.91	00	4	---- Prayer rugs	m <sup>2</sup>	15
	5702.49.99	00	6	---- Other	m <sup>2</sup>	15
5702.50				- Other, not of pile construction, not made up :		
	5702.50.10	00	0	-- Of cotton	m <sup>2</sup>	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	5702.50.20	00	6	-- Of jute fibres	m <sup>2</sup>	15
	5702.50.90	00	6	-- Other	m <sup>2</sup>	15
5702.91				- Other, not of pile construction, made up : -- Of wool or fine animal hair :		
	5702.91.10	00	3	--- Prayer rugs	m <sup>2</sup>	15
	5702.91.90	00	2	--- Other	m <sup>2</sup>	15
5702.92				-- Of man-made textile materials :		
	5702.92.10	00	0	--- Prayer rugs	m <sup>2</sup>	15
	5702.92.90	00	6	--- Other	m <sup>2</sup>	15
5702.99				-- Of other textile materials :		
				--- Of cotton :		
	5702.99.11	00	2	---- Prayer rugs	m <sup>2</sup>	15
	5702.99.19	00	4	---- Other	m <sup>2</sup>	15
	5702.99.20	00	6	--- Of jute fibres	m <sup>2</sup>	15
				--- Other :		
	5702.99.91	00	1	---- Prayer rugs	m <sup>2</sup>	15
	5702.99.99	00	3	---- Other	m <sup>2</sup>	15
<b>57.03</b>				<b>Carpets and other textile floor coverings (including turf), tufted, whether or not made up.</b>		
5703.10				- Of wool or fine animal hair :		
	5703.10.10	00	2	-- Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	m <sup>2</sup>	15
	5703.10.20	00	1	-- Prayer rugs	m <sup>2</sup>	15
	5703.10.30	00	0	-- Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	m <sup>2</sup>	15
	5703.10.90	00	1	-- Other	m <sup>2</sup>	15
				- Of nylon or other polyamides :		
5703.21	5703.21.00	00	5	-- Turf	m <sup>2</sup>	15
5703.29				-- Other :		
	5703.29.10	00	1	--- Prayer rugs	m <sup>2</sup>	15
	5703.29.90	00	0	--- Other	m <sup>2</sup>	15
				- Of other man-made textile materials :		
5703.31	5703.31.00	00	3	-- Turf	m <sup>2</sup>	15
5703.39				-- Other :		
	5703.39.10	00	6	--- Prayer rugs	m <sup>2</sup>	15
	5703.39.90	00	5	--- Other	m <sup>2</sup>	15
5703.90				- Of other textile materials :		
				--- Of cotton :		
	5703.90.11	00	2	--- Prayer rugs	m <sup>2</sup>	15
	5703.90.19	00	4	--- Other	m <sup>2</sup>	15
				-- Of jute fibres :		
	5703.90.21	00	1	--- Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	m <sup>2</sup>	15
	5703.90.22	00	3	--- Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	m <sup>2</sup>	15
	5703.90.29	00	3	--- Other	m <sup>2</sup>	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				-- Other :		
	5703.90.91	00	1	--- Floor mats of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	m <sup>2</sup>	15
	5703.90.92	00	3	--- Prayer rugs	m <sup>2</sup>	15
	5703.90.93	00	5	--- Flooring carpets of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	m <sup>2</sup>	15
	5703.90.99	00	3	--- Other	m <sup>2</sup>	15
<b>57.04</b>				<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>		
5704.10	5704.10.00	00	4	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	m <sup>2</sup>	15
5704.20	5704.20.00	00	2	- Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1 m <sup>2</sup>	m <sup>2</sup>	15
5704.90	5704.90.00	00	2	- Other	m <sup>2</sup>	15
<b>57.05</b> 5705.00				<b>Other carpets and other textile floor coverings, whether or not made up.</b>		
				- Of cotton :		
	5705.00.11	00	1	-- Prayer rugs	m <sup>2</sup>	15
	5705.00.19	00	3	-- Other	m <sup>2</sup>	15
				- Of jute fibres :		
	5705.00.21	00	0	-- Non-woven floor coverings, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	m <sup>2</sup>	15
	5705.00.29	00	2	-- Other	m <sup>2</sup>	15
				- Other :		
	5705.00.91	00	0	-- Prayer rugs	m <sup>2</sup>	15
	5705.00.92	00	2	-- Non-woven floor coverings, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	m <sup>2</sup>	15
	5705.00.99	00	2	-- Other	m <sup>2</sup>	15

## Chapter 58

### Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

#### Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means :
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
6. In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
58.01				<b>Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.</b>		
5801.10				- Of wool or fine animal hair :		
	5801.10.10	00	2	-- Coated, covered or laminated	kg	15
	5801.10.90	00	1	-- Other	kg	15
				- Of cotton :		
5801.21				-- Uncut weft pile fabrics :		
	5801.21.10	00	4	--- Coated, covered or laminated	kg	15
	5801.21.90	00	3	--- Other	kg	15
5801.22				-- Cut corduroy :		
	5801.22.10	00	1	--- Coated, covered or laminated	kg	15
	5801.22.90	00	0	--- Other	kg	15
5801.23				-- Other weft pile fabrics :		
	5801.23.10	00	5	--- Coated, covered or laminated	kg	15
	5801.23.90	00	4	--- Other	kg	15
5801.26				-- Chenille fabrics :		
	5801.26.10	00	3	--- Coated, covered or laminated	kg	15
	5801.26.90	00	2	--- Other	kg	15
5801.27				-- Warp pile fabrics :		
	5801.27.10	00	0	--- Coated, covered or laminated	kg	15
	5801.27.90	00	6	--- Other	kg	15
				- Of man-made fibres :		
5801.31				-- Uncut weft pile fabrics :		
	5801.31.10	00	2	--- Coated, covered or laminated	kg	15
	5801.31.90	00	1	--- Other	kg	15
5801.32				-- Cut corduroy :		
	5801.32.10	00	6	--- Coated, covered or laminated	kg	15
	5801.32.90	00	5	--- Other	kg	15
5801.33				-- Other weft pile fabrics :		
	5801.33.10	00	3	--- Coated, covered or laminated	kg	15
	5801.33.90	00	2	--- Other	kg	15
5801.36				-- Chenille fabrics :		
	5801.36.10	00	1	--- Coated, covered or laminated	kg	15
	5801.36.90	00	0	--- Other	kg	15
5801.37				-- Warp pile fabrics :		
				--- Coated, covered or laminated :		
	5801.37.11	00	0	---- With cut pile	kg	15
	5801.37.12	00	2	---- With uncut pile	kg	15
				--- Other :		
	5801.37.91	00	6	---- With cut pile	kg	15
	5801.37.92	00	1	---- With uncut pile	kg	15
5801.90				- Of other textile materials :		
				-- Of silk :		
	5801.90.11	00	2	--- Coated, covered or laminated	kg	15
	5801.90.19	00	4	--- Other	kg	15
				-- Other :		
	5801.90.91	00	1	--- Coated, covered or laminated	kg	15
	5801.90.99	00	3	--- Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>58.02</b>				<b>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>		
5802.10				- Terry towelling and similar woven terry fabrics, of cotton :		
	5802.10.10	00	3	- - Unbleached	kg	15
	5802.10.90	00	2	- - Other	kg	15
5802.20				- Terry towelling and similar woven terry fabrics, of other textile materials :		
	5802.20.10	00	1	- - Of wool or fine animal hair	kg	15
	5802.20.90	00	0	- - Other	kg	15
5802.30				- Tufted textile fabrics :		
	5802.30.10	00	6	- - Impregnated, coated or covered	kg	15
	5802.30.20	00	5	- - Woven, of cotton or of man-made fibres	kg	15
	5802.30.30	00	4	- - Woven, of other materials	kg	15
	5802.30.90	00	5	- - Other	kg	15
<b>58.03</b> 5803.00				<b>Gauze, other than narrow fabrics of heading 58.06.</b>		
	5803.00.10	00	6	- Of cotton	kg	15
	5803.00.20	00	5	- Of man-made fibres	kg	15
	5803.00.30	00	4	- Of wool or fine animal hair	kg	15
	5803.00.90	00	5	- Other	kg	15
<b>58.04</b>				<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.</b>		
5804.10				- Tulles and other net fabrics :		
				- - Of silk :		
	5804.10.11	00	0	- - - Impregnated, coated, covered or laminated	kg	15
	5804.10.19	00	2	- - - Other	kg	15
				- - Of cotton :		
	5804.10.21	00	6	- - - Impregnated, coated, covered or laminated	kg	15
	5804.10.29	00	1	- - - Other	kg	15
				- - Other :		
	5804.10.91	00	6	- - - Impregnated, coated, covered or laminated	kg	15
	5804.10.99	00	1	- - - Other	kg	15
				- Mechanically made lace :		
				- - Of man-made fibres :		
	5804.21.10	00	0	- - - Impregnated, coated, covered or laminated	kg	15
	5804.21.90	00	6	- - - Other	kg	15
5804.29				- - Of other textile materials :		
	5804.29.10	00	4	- - - Impregnated, coated, covered or laminated	kg	15
	5804.29.90	00	3	- - - Other	kg	15
5804.30	5804.30.00	00	2	- Hand-made lace	kg	15
<b>58.05</b> 5805.00				<b>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</b>		
	5805.00.10	00	1	- Of cotton	kg	15
	5805.00.90	00	0	- Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
58.06				<b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>		
5806.10				- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics :		
	5806.10.10	00	0	- - Of silk	kg	15
	5806.10.20	00	6	- - Of cotton	kg	15
	5806.10.90	00	6	- - Other	kg	15
5806.20				- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread :		
	5806.20.10	00	5	- - Tape of a kind used to wrap the grips or handles of sports equipment	kg	15
	5806.20.90	00	4	- - Other	kg	15
				- Other woven fabrics :		
5806.31				- - Of cotton :		
	5806.31.10	00	0	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	kg	15
	5806.31.20	00	6	- - - Backing of a kind used for electrical insulating paper	kg	15
	5806.31.30	00	5	- - - Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	kg	15
	5806.31.90	00	6	- - - Other	kg	15
5806.32				- - Of man-made fibres :		
	5806.32.10	00	4	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics	kg	15
	5806.32.40	00	1	- - - Backing of a kind used for electrical insulating paper	kg	15
	5806.32.50	00	0	- - - Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	kg	15
	5806.32.90	00	3	- - - Other	kg	15
5806.39				- - Of other textile materials :		
	5806.39.10	00	4	- - - Of silk	kg	15
				- - - Other :		
	5806.39.91	00	5	- - - - Backing of a kind used for electrical insulating paper	kg	15
	5806.39.92	00	0	- - - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	kg	15
	5806.39.93	00	2	- - - - Ribbons of a kind used for making slide fasteners and of a width not exceeding 12 mm	kg	15
	5806.39.99	00	0	- - - - Other	kg	15
5806.40	5806.40.00	00	2	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg	15
58.07				<b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>		
5807.10	5807.10.00	00	2	- Woven	kg	15
5807.90				- Other :		
	5807.90.10	00	6	- - Of nonwoven fabrics	kg	15
	5807.90.90	00	5	- - Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>58.08</b>				<b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>		
5808.10				- Braids in the piece :		
	5808.10.10	00	2	-- Combined with rubber thread	kg	15
	5808.10.90	00	1	-- Other	kg	15
5808.90				- Other :		
	5808.90.10	00	0	-- Combined with rubber thread	kg	15
	5808.90.90	00	6	-- Other	kg	15
<b>58.09</b> 5809.00	5809.00.00	00	6	<b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b>	kg	15
<b>58.10</b>				<b>Embroidery in the piece, in strips or in motifs.</b>		
5810.10	5810.10.00	00	5	- Embroidery without visible ground	kg	15
				- Other embroidery :		
5810.91	5810.91.00	00	0	-- Of cotton	kg	15
5810.92	5810.92.00	00	4	-- Of man-made fibres	kg	15
5810.99	5810.99.00	00	4	-- Of other textile materials	kg	15
<b>58.11</b> 5811.00				<b>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.</b>		
	5811.00.10	00	0	- Of wool or fine or coarse animal hair	kg	15
	5811.00.90	00	6	- Other	kg	15

## Chapter 59

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

#### Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression “textile fabrics” applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
2. Heading 59.03 applies to:
  - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:
    - (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
    - (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);
    - (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
    - (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
    - (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
    - (6) Textile products of heading 58.11;
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
3. For the purposes of heading 59.03, “textile fabrics laminated with plastics” means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.
4. For the purposes of heading 59.05, the expression “textile wall coverings” applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
5. For the purposes of heading 59.06, the expression “rubberised textile fabrics” means:
  - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
    - (i) Weighing not more than 1,500 g/m<sup>2</sup>; or
    - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50 % by weight of textile material;
  - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

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

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

6. Heading 59.07 does not apply to:

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

7. Heading 59.10 does not apply to :

- (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

8. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI :

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only :
  - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
  - (ii) Bolting cloth;
  - (iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
  - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
  - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
  - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

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

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>59.01</b>				<b>Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.</b>		
5901.10	5901.10.00	00	5	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kg	3
5901.90				- Other :		
	5901.90.10	00	2	-- Tracing cloth	kg	3
	5901.90.20	00	1	-- Prepared painting canvas	kg	7.5
	5901.90.90	00	1	-- Other	kg	15
<b>59.02</b>				<b>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</b>		
5902.10				- Of nylon or other polyamides :		
				-- Chafer fabric, rubberised :		
	5902.10.11	00	0	--- Of nylon-6 yarn	kg	3
	5902.10.19	00	2	--- Other	kg	3
				-- Other :		
	5902.10.91	00	6	--- Of nylon-6 yarn	kg	3
	5902.10.99	00	1	--- Other	kg	3
5902.20				- Of polyesters :		
	5902.20.20	00	2	-- Chafer fabric, rubberised	kg	3
				-- Other :		
	5902.20.91	00	4	--- Containing cotton	kg	3
	5902.20.99	00	6	--- Other	kg	3
5902.90	5902.90.00	00	4	- Other	kg	3
<b>59.03</b>				<b>Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.</b>		
5903.10				- With poly(vinyl chloride) :		
	5903.10.10	00	6	-- Interlining	kg	7.5
	5903.10.90	00	5	-- Other	kg	7.5
5903.20	5903.20.00	00	5	- With polyurethane	kg	7.5
5903.90				- Other :		
	5903.90.10	00	4	-- Canvas-type fabrics impregnated, coated, covered or laminated with nylon or other polyamides	kg	7.5
	5903.90.90	00	3	-- Other	kg	7.5
<b>59.04</b>				<b>Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.</b>		
5904.10	5904.10.00	00	1	- Linoleum	m <sup>2</sup>	7.5
5904.90	5904.90.00	00	6	- Other	m <sup>2</sup>	7.5
<b>59.05</b>				<b>Textile wall coverings.</b>		
5905.00						
	5905.00.10	00	3	- Of wool or fine or coarse animal hair	m <sup>2</sup>	15
	5905.00.90	00	2	- Other	m <sup>2</sup>	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>59.06</b>				<b>Rubberised textile fabrics, other than those of heading 59.02.</b>		
5906.10	5906.10.00	00	3	- Adhesive tape of a width not exceeding 20 cm	kg	15
				- Other :		
5906.91	5906.91.00	00	5	-- Knitted or crocheted	kg	15
5906.99				-- Other :		
	5906.99.10	00	1	--- Rubberised sheeting suitable for hospital use	kg	15
	5906.99.90	00	0	--- Other	kg	15
<b>59.07</b> 5907.00				<b>Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.</b>		
	5907.00.10	00	5	- Fabrics impregnated, coated or covered with oil or oil-based preparations	kg	15
	5907.00.30	00	3	- Fabrics impregnated, coated or covered with fire resistant substances	kg	15
	5907.00.40	00	2	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	kg	15
	5907.00.50	00	1	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	kg	15
	5907.00.60	00	0	- Fabrics impregnated, coated or covered with other substances	kg	15
	5907.00.90	00	4	- Other	kg	15
<b>59.08</b> 5908.00				<b>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.</b>		
	5908.00.10	00	6	- Wicks; incandescent gas mantles	kg	15
	5908.00.90	00	5	- Other	kg	15
<b>59.09</b> 5909.00				<b>Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.</b>		
	5909.00.10	00	0	- Fire hoses	kg	zero
	5909.00.90	00	6	- Other	kg	5
<b>59.10</b> 5910.00	5910.00.00	00	2	<b>Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.</b>	kg	3
<b>59.11</b>				<b>Textile products and articles, for technical uses, specified in Note 8 to this Chapter.</b>		
5911.10	5911.10.00	00	1	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	kg	3
5911.20	5911.20.00	00	6	- Bolting cloth, whether or not made up	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :		
5911.31	5911.31.00	00	1	-- Weighing less than 650 g/m <sup>2</sup>	kg	3
5911.32	5911.32.00	00	5	-- Weighing 650 g/m <sup>2</sup> or more	kg	3
5911.40	5911.40.00	00	2	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	kg	3
5911.90				- Other :		
	5911.90.10	00	5	-- Gaskets and seals	kg	3
	5911.90.90	00	4	-- Other	kg	3

## Chapter 60

### Knitted or crocheted fabrics

#### Notes.

1. This Chapter does not cover:
  - (a) Crochet lace of heading 58.04;
  - (b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or
  - (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

#### Subheading Note.

1. Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m<sup>2</sup> and not more than 55 g/m<sup>2</sup>, having a mesh size of not less than 20 holes/cm<sup>2</sup> and not more than 100 holes/cm<sup>2</sup>, and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>60.01</b>				<b>Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.</b>		
6001.10	6001.10.00	00	0	- "Long pile" fabrics	kg	15
				- Looped pile fabrics :		
6001.21	6001.21.00	00	2	-- Of cotton	kg	15
6001.22	6001.22.00	00	6	-- Of man-made fibres	kg	15
6001.29	6001.29.00	00	6	-- Of other textile materials	kg	15
				- Other :		
6001.91	6001.91.00	00	2	-- Of cotton	kg	15
6001.92				-- Of man-made fibres :		
	6001.92.20	00	4	--- Pile fabrics of 100 % polyester staple fibres, of a width not less than 63.5 mm but not more than 76.2 mm, suitable for use in the manufacture of paint rollers	kg	15
	6001.92.30	00	3	--- Containing elastomeric yarn or rubber thread	kg	15
	6001.92.90	00	4	--- Other	kg	15
6001.99	6001.99.00	00	6	-- Of other textile materials	kg	15
<b>60.02</b>				<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>		
6002.40	6002.40.00	00	2	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	kg	15
6002.90	6002.90.00	00	6	- Other	kg	15
<b>60.03</b>				<b>Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.</b>		
6003.10	6003.10.00	00	2	- Of wool or fine animal hair	kg	15
6003.20	6003.20.00	00	0	- Of cotton	kg	15
6003.30	6003.30.00	00	5	- Of synthetic fibres	kg	15
6003.40	6003.40.00	00	3	- Of artificial fibres	kg	15
6003.90	6003.90.00	00	0	- Other	kg	15
<b>60.04</b>				<b>Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.</b>		
6004.10				- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread :		
	6004.10.10	00	2	-- Containing by weight not more than 20 % of elastomeric yarn	kg	15
	6004.10.90	00	1	-- Other	kg	15
6004.90	6004.90.00	00	1	- Other	kg	15
<b>60.05</b>				<b>Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.</b>		
				- Of cotton :		
6005.21	6005.21.00	00	6	-- Unbleached or bleached	kg	15
6005.22	6005.22.00	00	3	-- Dyed	kg	15
6005.23	6005.23.00	00	0	-- Of yarns of different colours	kg	15
6005.24	6005.24.00	00	4	-- Printed	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Of synthetic fibres :		
6005.35	6005.35.00	00	6	-- Fabrics specified in Subheading Note 1 to this Chapter	kg	15
6005.36				-- Other, unbleached or bleached :		
	6005.36.10	00	2	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	15
	6005.36.90	00	1	--- Other	kg	15
6005.37				-- Other, dyed :		
	6005.37.10	00	6	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	15
	6005.37.90	00	5	--- Other	kg	15
6005.38				-- Other, of yarns of different colours :		
	6005.38.10	00	3	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	15
	6005.38.90	00	2	--- Other	kg	15
6005.39				-- Other, printed :		
	6005.39.10	00	0	--- Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	kg	15
	6005.39.90	00	6	--- Other	kg	15
				- Of artificial fibres :		
6005.41	6005.41.00	00	2	-- Unbleached or bleached	kg	15
6005.42	6005.42.00	00	6	-- Dyed	kg	15
6005.43	6005.43.00	00	3	-- Of yarns of different colours	kg	15
6005.44	6005.44.00	00	0	-- Printed	kg	15
6005.90				- Other :		
	6005.90.10	00	1	-- Of wool or fine animal hair	kg	15
	6005.90.90	00	0	-- Other	kg	15
<b>60.06</b>				<b>Other knitted or crocheted fabrics.</b>		
6006.10	6006.10.00	00	5	- Of wool or fine animal hair	kg	15
				- Of cotton :		
6006.21	6006.21.00	00	0	-- Unbleached or bleached	kg	15
6006.22	6006.22.00	00	4	-- Dyed	kg	15
6006.23	6006.23.00	00	1	-- Of yarns of different colours	kg	15
6006.24	6006.24.00	00	5	-- Printed	kg	15
				- Of synthetic fibres :		
6006.31				-- Unbleached or bleached :		
	6006.31.10	00	4	--- Nylon fibre mesh of a kind used as backing material for mosaic tiles	kg	15
	6006.31.20	00	3	--- Elastic (combined with rubber threads)	kg	15
	6006.31.90	00	3	--- Other	kg	15
6006.32				-- Dyed :		
	6006.32.10	00	1	--- Nylon fibre mesh of a kind used as backing material for mosaic tiles	kg	15
	6006.32.20	00	0	--- Elastic (combined with rubber threads)	kg	15
	6006.32.90	00	0	--- Other	kg	15
6006.33				-- Of yarns of different colours :		
	6006.33.10	00	5	--- Elastic (combined with rubber threads)	kg	15
	6006.33.90	00	4	--- Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
6006.34				-- Printed :		
	6006.34.10	00	2	--- Elastic (combined with rubber threads)	kg	15
	6006.34.90	00	1	--- Other	kg	15
				- Of artificial fibres :		
6006.41				-- Unbleached or bleached :		
	6006.41.10	00	2	--- Elastic (combined with rubber threads)	kg	15
	6006.41.90	00	1	--- Other	kg	15
6006.42				-- Dyed :		
	6006.42.10	00	6	--- Elastic (combined with rubber threads)	kg	15
	6006.42.90	00	5	--- Other	kg	15
6006.43				-- Of yarns of different colours :		
	6006.43.10	00	3	--- Elastic (combined with rubber threads)	kg	15
	6006.43.90	00	2	--- Other	kg	15
6006.44				-- Printed :		
	6006.44.10	00	0	--- Elastic (combined with rubber threads)	kg	15
	6006.44.90	00	6	--- Other	kg	15
6006.90	6006.90.00	00	3	- Other	kg	15

## Chapter 61

### Articles of apparel and clothing accessories, knitted or crocheted

#### Notes.

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
  - (a) Goods of heading 62.12;
  - (b) Worn clothing or other worn articles of heading 63.09; or
  - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
  - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
    - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
    - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

    - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
    - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
    - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
  - (b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
    - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 61.12.

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

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

5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11:

- (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
  - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
  - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

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

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>61.01</b>				<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.</b>		
6101.20	6101.20.00	00	0	- Of cotton	u	20
6101.30	6101.30.00	00	5	- Of man-made fibres	u	20
6101.90	6101.90.00	00	0	- Of other textile materials	u	20
<b>61.02</b>				<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.</b>		
6102.10	6102.10.00	00	3	- Of wool or fine animal hair	u	20
6102.20	6102.20.00	00	1	- Of cotton	u	20
6102.30	6102.30.00	00	6	- Of man-made fibres	u	20
6102.90	6102.90.00	00	1	- Of other textile materials	u	20
<b>61.03</b>				<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>		
6103.10	6103.10.00	00	4	- Suits	u	20
				- Ensembles :		
6103.22	6103.22.00	00	3	-- Of cotton	u	20
6103.23	6103.23.00	00	0	-- Of synthetic fibres	u	20
6103.29	6103.29.00	00	3	-- Of other textile materials	u	20
				- Jackets and blazers :		
6103.31	6103.31.00	00	4	-- Of wool or fine animal hair	u	20
6103.32	6103.32.00	00	1	-- Of cotton	u	20
6103.33	6103.33.00	00	5	-- Of synthetic fibres	u	20
6103.39				-- Of other textile materials :		
	6103.39.10	00	0	--- Of ramie, linen or silk	u	20
	6103.39.90	00	6	--- Other	u	20
				- Trousers, bib and brace overalls, breeches and shorts :		
6103.41	6103.41.00	00	2	-- Of wool or fine animal hair	u	20
6103.42	6103.42.00	00	6	-- Of cotton	u	20
6103.43	6103.43.00	00	3	-- Of synthetic fibres	u	20
6103.49	6103.49.00	00	6	-- Of other textile materials	u	20
<b>61.04</b>				<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.</b>		
				- Suits :		
6104.13	6104.13.00	00	3	-- Of synthetic fibres	u	20
6104.19				-- Of other textile materials :		
	6104.19.20	00	4	--- Of cotton	u	20
	6104.19.90	00	4	--- Other	u	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Ensembles :		
6104.22	6104.22.00	00	4	-- Of cotton	u	20
6104.23	6104.23.00	00	1	-- Of synthetic fibres	u	20
6104.29	6104.29.00	00	4	-- Of other textile materials	u	20
				- Jackets and blazers :		
6104.31	6104.31.00	00	5	-- Of wool or fine animal hair	u	20
6104.32	6104.32.00	00	2	-- Of cotton	u	20
6104.33	6104.33.00	00	6	-- Of synthetic fibres	u	20
6104.39	6104.39.00	00	2	-- Of other textile materials	u	20
				- Dresses :		
6104.41	6104.41.00	00	3	-- Of wool or fine animal hair	u	20
6104.42	6104.42.00	00	0	-- Of cotton	u	20
6104.43	6104.43.00	00	4	-- Of synthetic fibres	u	20
6104.44	6104.44.00	00	1	-- Of artificial fibres	u	20
6104.49	6104.49.00	00	0	-- Of other textile materials	u	20
				- Skirts and divided skirts :		
6104.51	6104.51.00	00	1	-- Of wool or fine animal hair	u	20
6104.52	6104.52.00	00	5	-- Of cotton	u	20
6104.53	6104.53.00	00	2	-- Of synthetic fibres	u	20
6104.59	6104.59.00	00	5	-- Of other textile materials	u	20
				- Trousers, bib and brace overalls, breeches and shorts :		
6104.61	6104.61.00	00	6	-- Of wool or fine animal hair	u	20
6104.62	6104.62.00	00	3	-- Of cotton	u	20
6104.63	6104.63.00	00	0	-- Of synthetic fibres	u	20
6104.69	6104.69.00	00	3	-- Of other textile materials	u	20
<b>61.05</b>				<b>Men's or boys' shirts, knitted or crocheted.</b>		
6105.10	6105.10.00	00	6	- Of cotton	u	20
6105.20				- Of man-made fibres :		
	6105.20.10	00	3	-- Of synthetic fibres	u	20
	6105.20.20	00	2	-- Of artificial fibres	u	20
6105.90	6105.90.00	00	4	- Of other textile materials	u	20
<b>61.06</b>				<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.</b>		
6106.10	6106.10.00	00	0	- Of cotton	u	20
6106.20	6106.20.00	00	5	- Of man-made fibres	u	20
6106.90	6106.90.00	00	5	- Of other textile materials	u	20
<b>61.07</b>				<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>		
				- Underpants and briefs :		
6107.11	6107.11.00	00	5	-- Of cotton	u	20
6107.12	6107.12.00	00	2	-- Of man-made fibres	u	20
6107.19	6107.19.00	00	2	-- Of other textile materials	u	20
				- Nightshirts and pyjamas :		
6107.21	6107.21.00	00	3	-- Of cotton	u	20
6107.22	6107.22.00	00	0	-- Of man-made fibres	u	20
6107.29	6107.29.00	00	0	-- Of other textile materials	u	20
				- Other :		
6107.91	6107.91.00	00	3	-- Of cotton	u	20
6107.99	6107.99.00	00	0	-- Of other textile materials	u	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>61.08</b>				<b>Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.</b>		
				- Slips and petticoats :		
6108.11	6108.11.00	00	6	-- Of man-made fibres	u	20
6108.19				-- Of other textile materials :		
	6108.19.20	00	1	--- Of wool or fine animal hair	u	20
	6108.19.30	00	0	--- Of cotton	u	20
	6108.19.40	00	6	--- Of silk	u	20
	6108.19.90	00	1	--- Other	u	20
				- Briefs and panties :		
6108.21	6108.21.00	00	4	-- Of cotton	u	20
6108.22	6108.22.00	00	1	-- Of man-made fibres	u	20
6108.29	6108.29.00	00	1	-- Of other textile materials	u	20
				- Nightdresses and pyjamas :		
6108.31	6108.31.00	00	2	-- Of cotton	u	20
6108.32	6108.32.00	00	6	-- Of man-made fibres	u	20
6108.39	6108.39.00	00	6	-- Of other textile materials	u	20
				- Other :		
6108.91	6108.91.00	00	4	-- Of cotton	u	20
6108.92	6108.92.00	00	1	-- Of man-made fibres	u	20
6108.99	6108.99.00	00	1	-- Of other textile materials	u	20
<b>61.09</b>				<b>T-shirts, singlets and other vests, knitted or crocheted.</b>		
6109.10				- Of cotton :		
	6109.10.10	00	2	-- For men or boys	u	20
	6109.10.20	00	1	-- For women or girls	u	20
6109.90				- Of other textile materials :		
	6109.90.10	00	0	-- For men or boys, of ramie, linen or silk	u	20
	6109.90.20	00	6	-- For men or boys, of other textile materials	u	20
	6109.90.30	00	5	-- For women or girls	u	20
<b>61.10</b>				<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.</b>		
				- Of wool or fine animal hair :		
6110.11	6110.11.00	00	1	-- Of wool	u	20
6110.12	6110.12.00	00	5	-- Of Kashmir (cashmere) goats	u	20
6110.19	6110.19.00	00	5	-- Other	u	20
6110.20	6110.20.00	00	2	- Of cotton	u	20
6110.30	6110.30.00	00	0	- Of man-made fibres	u	20
6110.90	6110.90.00	00	2	- Of other textile materials	u	20
<b>61.11</b>				<b>Babies' garments and clothing accessories, knitted or crocheted.</b>		
6111.20	6111.20.00	00	3	- Of cotton	kg	20
6111.30	6111.30.00	00	1	- Of synthetic fibres	kg	20
6111.90				- Of other textile materials :		
	6111.90.10	00	2	-- Of wool or fine animal hair	kg	20
	6111.90.90	00	1	-- Other	kg	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>61.12</b>				<b>Track suits, ski suits and swimwear, knitted or crocheted.</b>		
				- Track suits :		
6112.11	6112.11.00	00	3	-- Of cotton	u	5
6112.12	6112.12.00	00	0	-- Of synthetic fibres	u	5
6112.19	6112.19.00	00	0	-- Of other textile materials	u	5
6112.20	6112.20.00	00	4	- Ski suits	u	5
				- Men's or boys' swimwear :		
6112.31	6112.31.00	00	6	-- Of synthetic fibres	u	5
6112.39	6112.39.00	00	3	-- Of other textile materials	u	5
				- Women's or girls' swimwear :		
6112.41				-- Of synthetic fibres :		
	6112.41.10	00	3	--- Mastectomy swimwear (post breast surgery swimwear)	u	5
	6112.41.90	00	2	--- Other	u	5
6112.49				-- Of other textile materials :		
	6112.49.10	00	0	--- Mastectomy swimwear (post breast surgery swimwear)	u	5
	6112.49.90	00	6	--- Other	u	5
<b>61.13</b>				<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.</b>		
6113.00						
	6113.00.10	00	1	- Divers' suits (wetsuits)	kg	5
	6113.00.30	00	6	- Garments used for protection from fire	kg	5
	6113.00.40	00	5	- Other protective work garments	kg	5
	6113.00.90	00	0	- Other	kg	20
<b>61.14</b>				<b>Other garments, knitted or crocheted.</b>		
6114.20	6114.20.00	00	6	- Of cotton	kg	20
6114.30				- Of man-made fibres :		
	6114.30.20	00	2	-- Garments used for protection from fire	kg	5
	6114.30.90	00	2	-- Other	kg	20
6114.90				- Of other textile materials :		
	6114.90.10	00	5	-- Of wool or fine animal hair	kg	20
	6114.90.90	00	4	-- Other	kg	20
<b>61.15</b>				<b>Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.</b>		
6115.10				- Graduated compression hosiery (for example, stockings for varicose veins) :		
	6115.10.10	00	1	-- Stockings for varicose veins, of synthetic fibres	kg	20
	6115.10.90	00	0	-- Other	kg	20
				- Other panty hose and tights :		
6115.21	6115.21.00	00	4	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	kg	20
6115.22	6115.22.00	00	1	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	kg	20
6115.29				-- Of other textile materials :		
	6115.29.10	00	0	--- Of cotton	kg	20
	6115.29.90	00	6	--- Other	kg	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
6115.30				- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex :		
	6115.30.10	00	4	-- Of cotton	kg	20
	6115.30.90	00	3	-- Other	kg	20
				- Other :		
6115.94	6115.94.00	00	2	-- Of wool or fine animal hair	kg	20
6115.95	6115.95.00	00	6	-- Of cotton	kg	20
6115.96	6115.96.00	00	3	-- Of synthetic fibres	kg	20
6115.99	6115.99.00	00	1	-- Of other textile materials	kg	20
<b>61.16</b>				<b>Gloves, mittens and mitts, knitted or crocheted.</b>		
6116.10				- Impregnated, coated, covered or laminated with plastics or rubber :		
	6116.10.10	00	2	-- Divers' gloves	kg	5
	6116.10.90	00	1	-- Other	kg	5
				- Other :		
6116.91	6116.91.00	00	5	-- Of wool or fine animal hair	kg	5
6116.92	6116.92.00	00	2	-- Of cotton	kg	5
6116.93	6116.93.00	00	6	-- Of synthetic fibres	kg	5
6116.99	6116.99.00	00	2	-- Of other textile materials	kg	5
<b>61.17</b>				<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.</b>		
6117.10				- Shawls, scarves, mufflers, mantillas, veils and the like :		
	6117.10.10	00	3	-- Of cotton	u	20
	6117.10.90	00	2	-- Other	u	20
6117.80				- Other accessories :		
				-- Ties, bow ties and cravats :		
	6117.80.11	00	5	--- Of wool or fine animal hair	kg	20
	6117.80.19	00	0	--- Other	kg	20
	6117.80.20	00	2	-- Wrist bands, knee bands or ankle bands	kg	3
	6117.80.90	00	2	-- Other	kg	15
6117.90	6117.90.00	00	2	- Parts	kg	15

## Chapter 62

### Articles of apparel and clothing accessories, not knitted or crocheted

#### Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This Chapter does not cover:
  - (a) Worn clothing or other worn articles of heading 63.09; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:

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

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second garment, and
- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.

4. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.  
  
“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.
5. For the purposes of heading 62.09:
  - (a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
  - (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
6. Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
7. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
  - (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
  - (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
8. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.  
  
Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.
10. Articles of this Chapter may be made of metal thread.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>62.01</b>				<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</b>		
6201.20				- Of wool or fine animal hair :		
	6201.20.10	00	1	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	u	20
	6201.20.90	00	0	-- Other	u	20
6201.30				- Of cotton :		
	6201.30.10	00	6	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	u	20
	6201.30.90	00	5	-- Other	u	20
6201.40				- Of man-made fibres :		
	6201.40.10	00	4	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	u	20
	6201.40.90	00	3	-- Other	u	20
6201.90				- Of other textile materials :		
				-- Of silk :		
	6201.90.11	00	3	--- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	u	20
	6201.90.19	00	5	--- Other	u	20
				-- Of ramie :		
	6201.90.21	00	2	--- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	u	20
	6201.90.29	00	4	--- Other	u	20
	6201.90.90	00	0	-- Other	u	20
<b>62.02</b>				<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>		
6202.20				- Of wool or fine animal hair :		
	6202.20.10	00	2	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	u	20
	6202.20.90	00	1	-- Other	u	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
6202.30				- Of cotton :		
	6202.30.10	00	0	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	u	20
	6202.30.90	00	6	-- Other	u	20
6202.40				- Of man-made fibres :		
	6202.40.10	00	5	-- Overcoats, raincoats, car-coats, cloaks, capes, ponchos, three-quarter coats, greatcoats, hooded capes, duffel coats, trench coats, gabardines and padded waistcoats	u	20
	6202.40.90	00	4	-- Other	u	20
6202.90				- Of other textile materials :		
	6202.90.10	00	2	-- Of silk	u	20
	6202.90.20	00	1	-- Of ramie	u	20
	6202.90.90	00	1	-- Other	u	20
<b>62.03</b>				<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>		
				- Suits :		
6203.11	6203.11.00	00	3	-- Of wool or fine animal hair	u	20
6203.12	6203.12.00	00	0	-- Of synthetic fibres	u	20
6203.19				-- Of other textile materials :		
				--- Of cotton :		
	6203.19.11	00	1	---- Printed by traditional batik process	u	20
	6203.19.19	00	3	---- Other	u	20
				--- Of silk :		
	6203.19.21	00	0	---- Printed by traditional batik process	u	20
	6203.19.29	00	2	---- Other	u	20
	6203.19.90	00	5	--- Other	u	20
				- Ensembles :		
6203.22				-- Of cotton :		
	6203.22.10	00	4	--- Printed by traditional batik process	u	20
	6203.22.90	00	3	--- Other	u	20
6203.23	6203.23.00	00	2	-- Of synthetic fibres	u	20
6203.29				-- Of other textile materials :		
	6203.29.10	00	4	--- Of wool or fine animal hair	u	20
	6203.29.90	00	3	--- Other	u	20
				- Jackets and blazers :		
6203.31	6203.31.00	00	6	-- Of wool or fine animal hair	u	20
6203.32				-- Of cotton :		
	6203.32.10	00	2	--- Printed by traditional batik process	u	20
	6203.32.90	00	1	--- Other	u	20
6203.33	6203.33.00	00	0	-- Of synthetic fibres	u	20
6203.39	6203.39.00	00	3	-- Of other textile materials	u	20
				- Trousers, bib and brace overalls, breeches and shorts :		
6203.41	6203.41.00	00	4	-- Of wool or fine animal hair	u	20
6203.42				-- Of cotton :		
	6203.42.10	00	0	--- Bib and brace overalls	u	20
	6203.42.90	00	6	--- Other	u	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
6203.43	6203.43.00	00	5	-- Of synthetic fibres	u	20
6203.49				-- Of other textile materials :		
	6203.49.10	00	0	--- Of silk	u	20
	6203.49.90	00	6	--- Other	u	20
<b>62.04</b>				<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>		
				- Suits :		
6204.11	6204.11.00	00	4	-- Of wool or fine animal hair	u	20
6201.12				-- Of cotton :		
	6204.12.10	00	0	--- Printed by traditional batik process	u	20
	6204.12.90	00	6	--- Other	u	20
6204.13	6204.13.00	00	5	-- Of synthetic fibres	u	20
6204.19				-- Of other textile materials :		
				--- Of silk :		
	6204.19.11	00	2	---- Printed by traditional batik process	u	20
	6204.19.19	00	4	---- Other	u	20
	6204.19.90	00	6	--- Other	u	20
				- Ensembles :		
6204.21	6204.21.00	00	2	-- Of wool or fine animal hair	u	20
6204.22				-- Of cotton :		
	6204.22.10	00	5	--- Printed by traditional batik process	u	20
	6204.22.90	00	4	--- Other	u	20
6204.23	6204.23.00	00	3	-- Of synthetic fibres	u	20
6204.29				-- Of other textile materials :		
	6204.29.10	00	5	--- Of silk	u	20
	6204.29.90	00	4	--- Other	u	20
				- Jackets and blazers :		
6204.31	6204.31.00	00	0	-- Of wool or fine animal hair	u	20
6204.32				-- Of cotton :		
	6204.32.10	00	3	--- Printed by traditional batik process	u	20
	6204.32.90	00	2	--- Other	u	20
6204.33	6204.33.00	00	1	-- Of synthetic fibres	u	20
6204.39				-- Of other textile materials :		
				--- Of silk :		
	6204.39.11	00	5	---- Printed by traditional batik process	u	20
	6204.39.19	00	0	---- Other	u	20
	6204.39.90	00	2	--- Other	u	20
				- Dresses :		
6204.41	6204.41.00	00	5	-- Of wool or fine animal hair	u	20
6204.42				-- Of cotton :		
	6204.42.10	00	1	--- Printed by traditional batik process	u	20
	6204.42.90	00	0	--- Other	u	20
6204.43	6204.43.00	00	6	-- Of synthetic fibres	u	20
6204.44	6204.44.00	00	3	-- Of artificial fibres	u	20
6204.49				-- Of other textile materials :		
	6204.49.10	00	1	--- Printed by traditional batik process	u	20
	6204.49.90	00	0	--- Other	u	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Skirts and divided skirts :		
6204.51	6204.51.00	00	3	-- Of wool or fine animal hair	u	20
6204.52				-- Of cotton :		
	6204.52.10	00	6	--- Printed by traditional batik process	u	20
	6204.52.90	00	5	--- Other	u	20
6204.53	6204.53.00	00	4	-- Of synthetic fibres	u	20
6204.59				-- Of other textile materials :		
	6204.59.10	00	6	--- Printed by traditional batik process	u	20
	6204.59.90	00	5	--- Other	u	20
				- Trousers, bib and brace overalls, breeches and shorts :		
6204.61	6204.61.00	00	1	-- Of wool or fine animal hair	u	20
6204.62	6204.62.00	00	5	-- Of cotton	u	20
6204.63	6204.63.00	00	2	-- Of synthetic fibres	u	20
6204.69	6204.69.00	00	5	-- Of other textile materials	u	20
<b>62.05</b>				<b>Men's or boys' shirts.</b>		
6205.20				- Of cotton :		
	6205.20.10	00	5	-- Printed by traditional batik process	u	20
	6205.20.20	00	4	-- Barong Tagalog	u	20
	6205.20.90	00	4	-- Other	u	20
6205.30				- Of man-made fibres :		
	6205.30.10	00	3	-- Barong Tagalog	u	20
	6205.30.90	00	2	-- Other	u	20
6205.90				- Of other textile materials :		
	6205.90.10	00	5	-- Of wool or fine animal hair	u	20
				-- Other :		
	6205.90.91	00	6	--- Printed by traditional batik process	u	20
	6205.90.92	00	1	--- Barong Tagalog	u	20
	6205.90.99	00	1	--- Other	u	20
<b>62.06</b>				<b>Women's or girls' blouses, shirts and shirt-blouses.</b>		
6206.10				- Of silk or silk waste :		
	6206.10.10	00	1	-- Printed by traditional batik process	u	20
	6206.10.90	00	0	-- Other	u	20
6206.20	6206.20.00	00	0	- Of wool or fine animal hair	u	20
6206.30				- Of cotton :		
	6206.30.10	00	4	-- Printed by traditional batik process	u	20
	6206.30.90	00	3	-- Other	u	20
6206.40	6206.40.00	00	3	- Of man-made fibres	u	20
6206.90	6206.90.00	00	0	- Of other textile materials	u	20
<b>62.07</b>				<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>		
				- Underpants and briefs :		
6207.11	6207.11.00	00	0	-- Of cotton	u	20
6207.19	6207.19.00	00	4	-- Of other textile materials	u	20
				- Nightshirts and pyjamas :		
6207.21				-- Of cotton :		
	6207.21.10	00	4	--- Printed by traditional batik process	u	20
	6207.21.90	00	3	--- Other	u	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
6207.22	6207.22.00	00	2	-- Of man-made fibres	u	20
6207.29				-- Of other textile materials :		
	6207.29.10	00	1	--- Of silk	u	20
	6207.29.90	00	0	--- Other	u	20
				- Other :		
6207.91	6207.91.00	00	5	-- Of cotton	kg	20
6207.99				-- Of other textile materials :		
	6207.99.10	00	1	--- Of man-made fibres	kg	20
	6207.99.90	00	0	--- Other	kg	20
<b>62.08</b>				<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.</b>		
				- Slips and petticoats :		
6208.11	6208.11.00	00	1	-- Of man-made fibres	u	20
6208.19	6208.19.00	00	5	-- Of other textile materials	u	20
				- Nightdresses and pyjamas :		
6208.21				-- Of cotton :		
	6208.21.10	00	5	--- Printed by traditional batik process	u	20
	6208.21.90	00	4	--- Other	u	20
6208.22	6208.22.00	00	3	-- Of man-made fibres	u	20
6208.29				-- Of other textile materials :		
	6208.29.10	00	2	--- Printed by traditional batik process	u	20
	6208.29.90	00	1	--- Other	u	20
				- Other :		
6208.91				-- Of cotton :		
	6208.91.10	00	5	--- Printed by traditional batik process	kg	20
	6208.91.90	00	4	--- Other	kg	20
6208.92				-- Of man-made fibres :		
	6208.92.10	00	2	--- Printed by traditional batik process	kg	20
	6208.92.90	00	1	--- Other	kg	20
6208.99				-- Of other textile materials :		
	6208.99.10	00	2	--- Of wool or fine animal hair	kg	20
	6208.99.90	00	1	--- Other	kg	20
<b>62.09</b>				<b>Babies' garments and clothing accessories.</b>		
6209.20				- Of cotton :		
	6209.20.30	00	0	-- T-shirts, shirts, pyjamas and similar articles	kg	20
	6209.20.40	00	6	-- Suits, pants and similar articles	kg	20
	6209.20.90	00	1	-- Other	kg	20
6209.30				- Of synthetic fibres :		
	6209.30.10	00	0	-- Suits, pants and similar articles	kg	20
	6209.30.30	00	5	-- T-shirts, shirts, pyjamas and similar articles	kg	20
	6209.30.40	00	4	-- Clothing accessories	kg	20
	6209.30.90	00	6	-- Other	kg	20
6209.90	6209.90.00	00	3	- Of other textile materials	kg	20
<b>62.10</b>				<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.</b>		
6210.10				- Of fabrics of heading 56.02 or 56.03 :		
				-- Protective work garments :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	6210.10.11	00	0	--- Garments used for protection from chemical substances, radiation or fire	u	5
	6210.10.19	00	2	--- Other	u	5
	6210.10.90	00	4	-- Other	u	20
6210.20				- Other garments, of the type described in heading 62.01 :		
	6210.20.20	00	2	-- Garments used for protection from fire	u	5
	6210.20.30	00	1	-- Garments used for protection from chemical substances or radiation	u	5
	6210.20.40	00	0	-- Other protective work garments	u	5
	6210.20.90	00	2	-- Other	u	20
6210.30				- Other garments, of the type described in heading 62.02 :		
	6210.30.20	00	0	-- Garments used for protection from fire	u	5
	6210.30.30	00	6	-- Garments used for protection from chemical substances or radiation	u	5
	6210.30.40	00	5	-- Other protective work garments	u	5
	6210.30.90	00	0	-- Other	u	20
6210.40				- Other men's or boys' garments :		
	6210.40.10	00	6	-- Garments used for protection from fire	kg	5
	6210.40.20	00	5	-- Garments used for protection from chemical substances or radiation	kg	5
	6210.40.90	00	5	-- Other	kg	20
6210.50				- Other women's or girls' garments :		
	6210.50.10	00	4	-- Garments used for protection from fire	kg	5
	6210.50.20	00	3	-- Garments used for protection from chemical substances or radiation	kg	5
	6210.50.90	00	3	-- Other	kg	20
<b>62.11</b>				<b>Track suits, ski suits and swimwear; other garments.</b>		
				- Swimwear :		
6211.11	6211.11.00	00	4	-- Men's or boys'	u	5
6211.12	6211.12.00	00	1	-- Women's or girls'	u	5
6211.20	6211.20.00	00	5	- Ski suits	u	5
				- Other garments, men's or boys' :		
6211.32				-- Of cotton :		
	6211.32.10	00	3	--- Garments for fencing or wrestling	kg	5
	6211.32.20	00	2	--- Pilgrimage robes ( <i>Ihram</i> )	kg	20
	6211.32.90	00	2	--- Other	kg	20
6211.33				-- Of man-made fibres :		
	6211.33.10	00	0	--- Garments for fencing or wrestling	kg	5
	6211.33.20	00	6	--- Garments used for protection from fire	kg	5
	6211.33.30	00	5	--- Garments used for protection from chemical substances or radiation	kg	5
	6211.33.40	00	4	--- Pilgrimage robes ( <i>Ihram</i> )	kg	20
	6211.33.90	00	6	--- Other	kg	20
6211.39				-- Of other textile materials :		
	6211.39.10	00	3	--- Garments for fencing or wrestling	kg	5
	6211.39.20	00	2	--- Garments used for protection from fire	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	6211.39.30	00	1	--- Garments used for protection from chemical substances or radiation	kg	5
	6211.39.40	00	0	--- Pilgrimage robes ( <i>Ihram</i> )	kg	20
	6211.39.90	00	2	--- Other	kg	20
				- Other garments, women's or girls' :		
6211.42				-- Of cotton :		
	6211.42.10	00	1	--- Garments for fencing or wrestling	kg	5
	6211.42.20	00	0	--- Prayer cloaks	kg	20
	6211.42.30	00	6	--- Sarong of tubular type	kg	20
	6211.42.90	00	0	--- Other	kg	20
6211.43				-- Of man-made fibres :		
	6211.43.10	00	5	--- Surgical gowns	kg	5
	6211.43.20	00	4	--- Prayer cloaks	kg	20
	6211.43.30	00	3	--- Anti-explosive protective suits	kg	5
	6211.43.40	00	2	--- Garments for fencing or wrestling	kg	5
	6211.43.50	00	1	--- Garments used for protection from chemical substances, radiation or fire	kg	5
	6211.43.60	00	0	--- Flyers' coveralls	kg	20
	6211.43.70	00	6	--- Sarong of tubular type	kg	20
	6211.43.90	00	4	--- Other	kg	20
6211.49				-- Of other textile materials :		
	6211.49.10	00	1	--- Garments for fencing or wrestling	kg	5
	6211.49.20	00	0	--- Garments used for protection from chemical substances, radiation or fire	kg	5
				--- Prayer cloaks :		
	6211.49.31	00	1	---- Of wool or of fine animal hair	kg	20
	6211.49.39	00	3	---- Other	kg	20
	6211.49.50	00	4	--- Sarong of tubular type	kg	20
	6211.49.60	00	3	--- Other, of wool or fine animal hair	kg	20
	6211.49.90	00	0	--- Other	kg	20
<b>62.12</b>				<b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>		
6212.10				- Brassieres :		
				-- Of cotton :		
	6212.10.11	00	2	--- Mastectomy bra (post breast surgery bra)	kg	20
	6212.10.19	00	4	--- Other	kg	20
				-- Of other textile materials :		
	6212.10.91	00	1	--- Mastectomy bra (post breast surgery bra)	kg	20
	6212.10.99	00	3	--- Other	kg	20
6212.20				- Girdles and panty-girdles :		
	6212.20.10	00	5	-- Of cotton	kg	20
	6212.20.90	00	4	-- Of other textile materials	kg	20
6212.30				- Corselettes :		
	6212.30.10	00	3	-- Of cotton	kg	20
	6212.30.90	00	2	-- Of other textile materials	kg	20
6212.90				- Other :		
				-- Of cotton :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	6212.90.11	00	0	--- Compression garments of a kind used for the treatment of scar tissue and skin grafts	kg	20
	6212.90.12	00	2	--- Athletic supporters	kg	20
	6212.90.19	00	2	--- Other	kg	20
				-- Of other textile materials :		
	6212.90.91	00	6	--- Compression garment of a kind used for the treatment of scar tissue and skin grafts	kg	20
	6212.90.92	00	1	--- Athletic supporters	kg	20
	6212.90.99	00	1	--- Other	kg	20
<b>62.13</b>				<b>Handkerchiefs.</b>		
6213.20				- Of cotton :		
	6213.20.10	00	6	-- Printed by the traditional batik process	kg	20
	6213.20.90	00	5	-- Other	kg	20
6213.90				- Of other textile materials :		
				-- Of silk or silk waste :		
	6213.90.11	00	1	--- Printed by the traditional batik process	kg	20
	6213.90.19	00	3	--- Other	kg	20
				-- Other :		
	6213.90.91	00	0	--- Printed by the traditional batik process	kg	20
	6213.90.99	00	2	--- Other	kg	20
<b>62.14</b>				<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>		
6214.10				- Of silk or silk waste :		
	6214.10.10	00	2	-- Printed by the traditional batik process	u	20
	6214.10.90	00	1	-- Other	u	20
6214.20	6214.20.00	00	1	- Of wool or fine animal hair	u	20
6214.30				- Of synthetic fibres :		
	6214.30.10	00	5	-- Printed by the traditional batik process	u	20
	6214.30.90	00	4	-- Other	u	20
6214.40				- Of artificial fibres :		
	6214.40.10	00	3	-- Printed by the traditional batik process	u	20
	6214.40.90	00	2	-- Other	u	20
6214.90				- Of other textile materials :		
	6214.90.10	00	0	-- Printed by the traditional batik process	u	20
	6214.90.90	00	6	-- Other	u	20
<b>62.15</b>				<b>Ties, bow ties and cravats.</b>		
6215.10				- Of silk or silk waste :		
	6215.10.10	00	3	-- Printed by the traditional batik process	kg	20
	6215.10.90	00	2	-- Other	kg	20
6215.20				- Of man-made fibres :		
	6215.20.10	00	1	-- Printed by the traditional batik process	kg	20
	6215.20.90	00	0	-- Other	kg	20
6215.90				- Of other textile materials :		
	6215.90.10	00	1	-- Printed by the traditional batik process	u	20
	6215.90.90	00	0	-- Other	u	20
<b>62.16</b>				<b>Gloves, mittens and mitts.</b>		
6216.00						
	6216.00.10	00	6	- Protective work gloves, mittens and mitts	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Other :		
	6216.00.91	00	0	-- Of wool or fine animal hair	kg	5
	6216.00.92	00	2	-- Of cotton	kg	5
	6216.00.99	00	2	-- Other	kg	5
<b>62.17</b>				<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b>		
6217.10				- Accessories :		
	6217.10.10	00	5	-- Judo belts	kg	15
	6217.10.90	00	4	-- Other	kg	15
6217.90	6217.90.00	00	4	- Parts	kg	15

## Chapter 63

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

#### Notes.

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
  - (a) Goods of Chapters 56 to 62; or
  - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
  - (a) Articles of textile materials:
    - (i) Clothing and clothing accessories, and parts thereof;
    - (ii) Blankets and travelling rugs;
    - (iii) Bed linen, table linen, toilet linen and kitchen linen;
    - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
  - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

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

#### 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 primiphosmethyl (ISO).

**SUB-CHAPTER I  
OTHER MADE UP TEXTILE ARTICLES**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>63.01</b>				<b>Blankets and travelling rugs.</b>		
6301.10	6301.10.00	00	6	- Electric blankets	u	7.5
6301.20	6301.20.00	00	4	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	7.5
6301.30				- Blankets (other than electric blankets) and travelling rugs, of cotton :		
	6301.30.10	00	1	-- Printed by traditional batik process	kg	7.5
	6301.30.90	00	0	-- Other	kg	7.5
6301.40				- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres :		
	6301.40.10	00	6	-- Of nonwoven fabrics	kg	7.5
	6301.40.90	00	5	-- Other	kg	7.5
6301.90				- Other blankets and travelling rugs :		
	6301.90.10	00	3	-- Of nonwoven fabrics	kg	7.5
	6301.90.90	00	2	-- Other	kg	7.5
<b>63.02</b>				<b>Bed linen, table linen, toilet linen and kitchen linen.</b>		
6302.10	6302.10.00	00	0	- Bed linen, knitted or crocheted	kg	20
				- Other bed linen, printed :		
6302.21	6302.21.00	00	2	-- Of cotton	kg	20
6302.22				-- Of man-made fibres :		
	6302.22.10	00	5	--- Of nonwoven fabrics	kg	20
	6302.22.90	00	4	--- Other	kg	20
6302.29	6302.29.00	00	6	-- Of other textile materials	kg	20
				- Other bed linen :		
6302.31	6302.31.00	00	0	-- Of cotton	kg	20
6302.32				-- Of man-made fibres :		
	6302.32.10	00	3	--- Of nonwoven fabrics	kg	20
	6302.32.90	00	2	--- Other	kg	20
6302.39	6302.39.00	00	4	-- Of other textile materials	kg	20
6302.40	6302.40.00	00	1	- Table linen, knitted or crocheted	kg	20
				- Other table linen :		
6302.51				-- Of cotton :		
	6302.51.10	00	2	--- Printed by traditional batik process	kg	20
	6302.51.90	00	1	--- Other	kg	20
6302.53	6302.53.00	00	4	-- Of man-made fibres	kg	20
6302.59				-- Of other textile materials :		
	6302.59.10	00	6	--- Of flax	kg	20
	6302.59.90	00	5	--- Other	kg	20
6302.60	6302.60.00	00	4	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg	20
				- Other :		
6302.91	6302.91.00	00	2	-- Of cotton	kg	20
6302.93	6302.93.00	00	3	-- Of man-made fibres	kg	20
6302.99				-- Of other textile materials :		
	6302.99.10	00	5	--- Of flax	kg	20
	6302.99.90	00	4	--- Other	kg	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>63.03</b>				<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>		
				- Knitted or crocheted :		
6303.12	6303.12.00	00	2	-- Of synthetic fibres	kg	20
6303.19				-- Of other textile materials :		
	6303.19.10	00	1	--- Of cotton	kg	20
	6303.19.90	00	0	--- Other	kg	20
				- Other :		
6303.91	6303.91.00	00	3	-- Of cotton	kg	20
6303.92	6303.92.00	00	0	-- Of synthetic fibres	kg	20
6303.99	6303.99.00	00	0	-- Of other textile materials	kg	20
<b>63.04</b>				<b>Other furnishing articles, excluding those of heading 94.04.</b>		
				- Bedspreads :		
6304.11	6304.11.00	00	6	-- Knitted or crocheted	kg	20
6304.19				-- Other :		
	6304.19.10	00	2	--- Of cotton	kg	20
	6304.19.20	00	1	--- Other, nonwoven	kg	20
	6304.19.90	00	1	--- Other	kg	20
6304.20	6304.20.00	00	0	- Bed nets specified in Subheading Note 1 to this Chapter	kg	1.5
				- Other :		
6304.91				-- Knitted or crocheted :		
	6304.91.10	00	3	--- Mosquito nets	kg	10
	6304.91.90	00	2	--- Other	kg	20
6304.92	6304.92.00	00	1	-- Not knitted or crocheted, of cotton	kg	20
6304.93	6304.93.00	00	5	-- Not knitted or crocheted, of synthetic fibres	kg	20
6304.99	6304.99.00	00	1	-- Not knitted or crocheted, of other textile materials	kg	20
<b>63.05</b>				<b>Sacks and bags, of a kind used for the packing of goods.</b>		
6305.10				- Of jute or of other textile bast fibres of heading 53.03 :		
				-- New :		
	6305.10.11	00	4	--- Of jute	kg	7.5
	6305.10.19	00	6	--- Other	kg	7.5
				-- Used :		
	6305.10.21	00	3	--- Of jute	kg	7.5
	6305.10.29	00	5	--- Other	kg	7.5
6305.20	6305.20.00	00	1	- Of cotton	kg	7.5
				- Of man-made textile materials :		
6305.32				-- Flexible intermediate bulk containers :		
	6305.32.10	00	6	--- Nonwoven	kg	7.5
	6305.32.20	00	5	--- Knitted or crocheted	kg	7.5
	6305.32.90	00	5	--- Other	kg	7.5
6305.33				-- Other, of polyethylene or polypropylene strip or the like :		
	6305.33.10	00	3	--- Knitted or crocheted	kg	7.5
	6305.33.20	00	2	--- Of woven fabrics of strip or the like	kg	7.5
	6305.33.90	00	2	--- Other	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
6305.39				-- Other :		
	6305.39.10	00	6	--- Nonwoven	kg	7.5
	6305.39.20	00	5	--- Knitted or crocheted	kg	7.5
	6305.39.90	00	5	--- Other	kg	7.5
6305.90				- Of other textile materials :		
	6305.90.10	00	0	-- Of hemp of heading 53.05	kg	7.5
	6305.90.20	00	6	-- Of coconut (coir) of heading 53.05	kg	7.5
	6305.90.90	00	6	-- Other	kg	7.5
<b>63.06</b>				<b>Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.</b>		
				- Tarpaulins, awnings and sunblinds :		
6306.12	6306.12.00	00	5	-- Of synthetic fibres	kg	10
6306.19				-- Of other textile materials :		
	6306.19.10	00	4	--- Of vegetable textile fibres of heading 53.05	kg	10
	6306.19.20	00	3	--- Of cotton	kg	10
	6306.19.90	00	3	--- Other	kg	10
				- Tents (including temporary canopies and similar articles) :		
6306.22	6306.22.00	00	3	-- Of synthetic fibres	kg	15
6306.29				-- Of other textile materials :		
	6306.29.10	00	2	--- Of cotton	kg	15
	6306.29.90	00	1	--- Other	kg	15
6306.30	6306.30.00	00	0	- Sails	kg	3
6306.40				- Pneumatic mattresses :		
	6306.40.10	00	4	-- Of cotton	kg	15
	6306.40.90	00	3	-- Other	kg	15
6306.90				- Other :		
	6306.90.10	00	1	-- Of nonwoven	kg	15
				-- Other :		
	6306.90.91	00	2	--- Of cotton	kg	15
	6306.90.99	00	4	--- Other	kg	15
<b>63.07</b>				<b>Other made up articles, including dress patterns.</b>		
6307.10				- Floor-cloths, dish-cloths, dusters and similar cleaning cloths :		
	6307.10.10	00	4	-- Nonwoven other than felt	kg	15
	6307.10.20	00	3	-- Of felt	kg	15
	6307.10.90	00	3	-- Other	kg	15
6307.20	6307.20.00	00	3	- Life-jackets and life-belts	kg	7.5
6307.90				- Other :		
	6307.90.30	00	0	-- Umbrella covers in pre-cut triangular form	kg	15
	6307.90.40	00	6	-- Surgical masks	kg	1.5
				-- Safety harnesses :		
	6307.90.61	00	6	--- Suitable for industrial use	kg	15
	6307.90.69	00	1	--- Other	kg	15
	6307.90.70	00	3	-- Fans and handscreens	kg	15
	6307.90.80	00	2	-- Laces for shoes, boots, corsets and the like	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	6307.90.90			-- Other :	kg	15
				--- Proctective face mask :		
		11	5	---- N95		
		19	6	---- Other		
		90	0	--- Other		

**SUB-CHAPTER II  
SETS**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
63.08 6308.00	6308.00.00	00	1	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	kg	15

**SUB-CHAPTER III**  
**WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>63.09</b> 6309.00	6309.00.00	00	2	<b>Worn clothing and other worn articles.</b>	kg	20
<b>63.10</b>				<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>		
6310.10				- Sorted :		
	6310.10.10	00	0	-- Used or new rags	kg	20
	6310.10.90	00	6	-- Other	kg	20
6310.90				- Other :		
	6310.90.10	00	5	-- Used or new rags	kg	20
	6310.90.90	00	4	-- Other	kg	20

**SECTION XII**

**FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING- STICKS, SEAT-STICKS, WHIPS,  
RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH;  
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR**

**(No Provision for Section Note)**

## Chapter 64

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

#### Notes.

1. This Chapter does not cover:
  - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
  - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
  - (c) Worn footwear of heading 63.09;
  - (d) Articles of asbestos (heading 68.12);
  - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
  - (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this Chapter:
  - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
  - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to Note 3 to this Chapter:
  - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
  - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

#### Subheading Note.

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
  - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
  - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>64.01</b>				<b>Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.</b>		
6401.10	6401.10.00	00	1	- Footwear incorporating a protective metal toe-cap	2u	7.5
				- Other footwear :		
6401.92				-- Covering the ankle but not covering the knee :		
	6401.92.10	00	6	--- Incorporating a protective non-metal toe-cap	2u	7.5
	6401.92.90	00	5	--- Other	2u	7.5
6401.99				-- Other :		
	6401.99.10	00	6	--- Covering the knee	2u	7.5
	6401.99.90	00	5	--- Other	2u	7.5
<b>64.02</b>				<b>Other footwear with outer soles and uppers of rubber or plastics.</b>		
				- Sports footwear :		
6402.12	6402.12.00	00	3	-- Ski-boots, cross-country ski footwear and snowboard boots	2u	3
6402.19				-- Other :		
	6402.19.10	00	2	--- Wrestling footwear	2u	3
	6402.19.90	00	1	--- Other	2u	3
6402.20	6402.20.00	00	0	- Footwear with upper straps or thongs assembled to the sole by means of plugs	2u	7.5
				- Other footwear :		
6402.91				-- Covering the ankle :		
	6402.91.10	00	3	--- Diving boots	2u	7.5
				--- Other :		
	6402.91.91	00	4	---- Incorporating a protective metal toe-cap	2u	7.5
	6402.91.92	00	6	---- Incorporating a protective non-metal toe-cap	2u	7.5
	6402.91.99	00	6	---- Other	2u	7.5
6402.99				-- Other :		
	6402.99.10	00	0	--- Incorporating a protective metal toe-cap	2u	7.5
	6402.99.20	00	6	--- Incorporating a protective non-metal toe-cap	2u	7.5
	6402.99.90	00	6	--- Other	2u	7.5
<b>64.03</b>				<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.</b>		
				- Sports footwear :		
6403.12	6403.12.00	00	4	-- Ski-boots, cross-country ski footwear and snowboard boots	2u	3
6403.19				-- Other :		
	6403.19.10	00	3	--- Fitted with spikes, cleats or the like	2u	3
	6403.19.20	00	2	--- Riding boots; bowling shoes	2u	3
	6403.19.30	00	1	--- Footwear for wrestling, weight-lifting or gymnastics	2u	3
	6403.19.90	00	2	--- Other	2u	3
6403.20	6403.20.00	00	1	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	2u	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
6403.40	6403.40.00	00	4	- Other footwear, incorporating a protective metal toe-cap	2u	7.5
6403.51	6403.51.00	00	6	- Other footwear with outer soles of leather :	2u	7.5
6403.59				-- Covering the ankle		
				-- Other :		
	6403.59.10	00	2	--- Bowling shoes	2u	3
	6403.59.90	00	1	--- Other	2u	7.5
6403.91				- Other footwear :		
				-- Covering the ankle :		
	6403.91.10	00	4	--- Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap	2u	7.5
	6403.91.20	00	3	--- Riding boots	2u	3
	6403.91.30	00	2	--- Other, incorporating a protective non-metal toe-cap	2u	7.5
	6403.91.90	00	3	--- Other	2u	7.5
6403.99				-- Other :		
	6403.99.10	00	1	--- Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap	2u	7.5
	6403.99.20	00	0	--- Bowling shoes	2u	3
	6403.99.30	00	6	--- Other, incorporating a protective non-metal toe-cap	2u	7.5
	6403.99.90	00	0	--- Other	2u	7.5
<b>64.04</b>				<b>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.</b>		
				- Footwear with outer soles of rubber or plastics :		
6404.11				-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
	6404.11.10	00	0	--- Fitted with spikes, cleats or the like	2u	3
	6404.11.20	00	6	--- Footwear for wrestling, weight-lifting or gymnastics	2u	3
	6404.11.90	00	6	--- Other	2u	3
6404.19				-- Other :		
	6404.19.10	00	4	--- Incorporating a protective toe-cap	2u	7.5
	6404.19.90	00	3	--- Other	2u	7.5
6404.20	6404.20.00	00	2	- Footwear with outer soles of leather or composition leather	2u	7.5
<b>64.05</b>				<b>Other footwear.</b>		
6405.10	6405.10.00	00	5	- With uppers of leather or composition leather	2u	7.5
6405.20	6405.20.00	00	3	- With uppers of textile materials	2u	7.5
6405.90	6405.90.00	00	3	- Other	2u	7.5
<b>64.06</b>				<b>Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.</b>		
6406.10				- Uppers and parts thereof, other than stiffeners :		
	6406.10.10	00	5	-- Metal toe-caps	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	6406.10.90	00	4	-- Other	kg	3
6406.20				- Outer soles and heels, of rubber or plastics :		
	6406.20.10	00	3	-- Of rubber	kg	3
	6406.20.20	00	2	-- Of plastics	kg	3
6406.90				- Other :		
	6406.90.10	00	3	-- Of wood	kg	3
				-- Of metal :		
	6406.90.21	00	4	--- Of iron or steel	kg	3
	6406.90.22	00	6	--- Of copper	kg	3
	6406.90.23	00	1	--- Of aluminium	kg	3
	6406.90.29	00	6	--- Other	kg	3
	-			-- Of rubber :		
	6406.90.41	00	2	--- In-soles	kg	3
	6406.90.42	00	4	--- Complete soles	kg	3
	6406.90.49	00	4	--- Other	kg	3
				-- Of plastics :		
	6406.90.51	00	1	--- In-soles	kg	3
	6406.90.52	00	3	--- Complete soles	kg	3
	6406.90.59	00	3	--- Other	kg	3
				-- Other :		
	6406.90.91	00	4	--- Gaiters, leggings and similar articles and parts thereof	kg	3
	6406.90.99	00	6	--- Other	kg	3

## Chapter 65

### Headgear and parts thereof

#### Notes.

1. This Chapter does not cover:
  - (a) Worn headgear of heading 63.09;
  - (b) Asbestos headgear (heading 68.12); or
  - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>65.01</b> 6501.00	6501.00.00	00	5	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	kg	7.5
<b>65.02</b> 6502.00	6502.00.00	00	6	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	kg	7.5
<b>65.04</b> 6504.00	6504.00.00	00	1	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	kg	7.5
<b>65.05</b> 6505.00				Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.		
	6505.00.10	00	1	- Headgear of a kind used for religious purposes	kg	7.5
	6505.00.20	00	0	- Hair-nets	kg	7.5
	6505.00.90	00	0	- Other	kg	7.5
<b>65.06</b>				<b>Other headgear, whether or not lined or trimmed.</b>		
6506.10				- Safety headgear :		
	6506.10.10	00	0	-- Helmets for motorcyclists	u	7.5
	6506.10.20	00	6	-- Industrial safety helmets and firefighters' helmets, excluding steel helmets	u	7.5
	6506.10.30	00	5	-- Steel helmets	u	7.5
	6506.10.40	00	4	-- Water-polo headgear	u	7.5
	6506.10.90	00	6	-- Other	u	7.5
				- Other :		
6506.91	6506.91.00	00	3	-- Of rubber or of plastics	kg	7.5
6506.99				-- Of other materials :		
	6506.99.10	00	6	--- Of furskin	kg	7.5
	6506.99.90	00	5	--- Other	kg	7.5
<b>65.07</b> 6507.00	6507.00.00	00	4	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	kg	7.5

## Chapter 66

### **Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof**

#### **Notes.**

1. This Chapter does not cover:
  - (a) Measure walking-sticks or the like (heading 90.17);
  - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
  - (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>66.01</b>				<b>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).</b>		
6601.10	6601.10.00	00	5	- Garden or similar umbrellas	u	15
				- Other :		
6601.91	6601.91.00	00	0	-- Having a telescopic shaft	u	15
6601.99	6601.99.00	00	4	-- Other	u	15
<b>66.02</b> 6602.00	6602.00.00	00	1	<b>Walking-sticks, seat-sticks, whips, riding-crops and the like.</b>	u	15
<b>66.03</b>				<b>Parts, trimmings and accessories of articles of heading 66.01 or 66.02.</b>		
6603.20	6603.20.00	00	5	- Umbrella frames, including frames mounted on shafts (sticks)	kg	5
6603.90				- Other :		
	6603.90.10	00	4	-- For articles of heading 66.01	kg	5
	6603.90.20	00	3	-- For articles of heading 66.02	kg	5

## Chapter 67

### Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

#### Notes.

1. This Chapter does not cover:
  - (a) Filtering or straining cloth of human hair (heading 59.11);
  - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
  - (c) Footwear (Chapter 64);
  - (d) Headgear or hair-nets (Chapter 65);
  - (e) Toys, sports requisites or carnival articles (Chapter 95); or
  - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
2. Heading 67.01 does not cover:
  - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
  - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
  - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
3. Heading 67.02 does not cover:
  - (a) Articles of glass (Chapter 70); or
  - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>67.01</b> 6701.00	6701.00.00	00	2	<b>Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).</b>	kg	5
<b>67.02</b>				<b>Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.</b>		
6702.10	6702.10.00	00	1	- Of plastics	kg	10
6702.90				- Of other materials :		
	6702.90.10	00	5	-- Of paper	kg	10
	6702.90.20			-- Of textile materials:	kg	10
		10	0	--- Of cotton		
		20	3	--- Of silk		
		90	3	--- Other		
	6702.90.90	00	4	-- Other	kg	10
<b>67.03</b> 6703.00	6703.00.00	00	4	<b>Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.</b>	kg	5
<b>67.04</b>				<b>Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.</b>		
				- Of synthetic textile materials :		
6704.11	6704.11.00	00	0	-- Complete wigs	kg	20
6704.19	6704.19.00	00	4	-- Other	kg	20
6704.20	6704.20.00	00	1	- Of human hair	kg	20
6704.90	6704.90.00	00	1	- Of other materials	kg	20

**SECTION XIII**

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

**(No Provision for Section Note)**

## Chapter 68

### Articles of stone, plaster, cement, asbestos, mica or similar materials

#### Notes.

1. This Chapter does not cover:
  - (a) Goods of Chapter 25;
  - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
  - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
  - (d) Articles of Chapter 71;
  - (e) Tools or parts of tools, of Chapter 82;
  - (f) Lithographic stones of heading 84.42;
  - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (h) Dental burrs (heading 90.18);
  - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
  - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
  - (n) Articles of Chapter 97 (for example, works of art).
2. In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
68.01 6801.00	6801.00.00	00	4	<b>Setts, curbstones and flagstones, of natural stone (except slate).</b>	kg	3
68.02				<b>Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).</b>		
6802.10	6802.10.00	00	3	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg	3
				- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :		
6802.21	6802.21.00	00	5	-- Marble, travertine and alabaster	kg	3
6802.23	6802.23.00	00	6	-- Granite	kg	3
6802.29				-- Other stone :		
	6802.29.10	00	1	--- Other calcareous stone	kg	3
	6802.29.90	00	0	--- Other	kg	3
				- Other :		
6802.91				-- Marble, travertine and alabaster :		
	6802.91.10	00	4	--- Marble	kg	3
	6802.91.90	00	3	--- Other	kg	3
6802.92	6802.92.00	00	2	-- Other calcareous stone	kg	3
6802.93				-- Granite :		
	6802.93.10	00	5	--- Polished slabs	kg	3
	6802.93.90	00	4	--- Other	kg	3
6802.99	6802.99.00	00	2	-- Other stone	kg	3
68.03 6803.00	6803.00.00	00	6	<b>Worked slate and articles of slate or of agglomerated slate.</b>	kg	3
68.04				<b>Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.</b>		
6804.10	6804.10.00	00	5	- Millstones and grindstones for milling, grinding or pulping - Other millstones, grindstones, grinding wheels and the like :	kg	3
6804.21	6804.21.00	00	0	-- Of agglomerated synthetic or natural diamond	kg	3
6804.22	6804.22.00	00	4	-- Of other agglomerated abrasives or of ceramics	kg	3
6804.23	6804.23.00	00	1	-- Of natural stone	kg	3
6804.30	6804.30.00	00	1	- Hand sharpening or polishing stones	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>68.05</b>				<b>Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.</b>		
6805.10	6805.10.00	00	6	- On a base of woven textile fabric only	kg	3
6805.20	6805.20.00	00	4	- On a base of paper or paperboard only	kg	3
6805.30	6805.30.00	00	2	- On a base of other materials	kg	3
<b>68.06</b>				<b>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.</b>		
6806.10	6806.10.00	00	0	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg	3
6806.20	6806.20.00	00	5	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg	3
6806.90	6806.90.00	00	5	- Other	kg	3
<b>68.07</b>				<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>		
6807.10	6807.10.00	00	1	- In rolls	kg	3
6807.90				- Other :		
	6807.90.10	00	5	-- Tiles	kg	3
	6807.90.90	00	4	-- Other	kg	3
<b>68.08</b> 6808.00				<b>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.</b>		
	6808.00.20	00	2	- Roofing tiles	kg	3
	6808.00.40	00	0	- Other tiles	kg	3
				- Other :		
	6808.00.91	00	4	-- Of vegetable fibre	kg	3
	6808.00.99	00	6	-- Other	kg	3
<b>68.09</b>				<b>Articles of plaster or of compositions based on plaster.</b>		
				- Boards, sheets, panels, tiles and similar articles, not ornamented :		
6809.11	6809.11.00	00	0	-- Faced or reinforced with paper or paperboard only	kg	3
6809.19				-- Other :		
	6809.19.10	00	3	--- Tiles	kg	3
	6809.19.90	00	2	--- Other	kg	3
6809.90				- Other articles :		
	6809.90.10	00	0	-- Dental moulds of plaster	kg	3
	6809.90.90	00	6	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>68.10</b>				<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced.</b>		
				- Tiles, flagstones, bricks and similar articles :		
6810.11	6810.11.00	00	1	-- Building blocks and bricks	kg	3
6810.19				-- Other :		
	6810.19.10	00	4	--- Tiles	kg	3
	6810.19.90	00	3	--- Other	kg	3
				- Other articles :		
6810.91				-- Prefabricated structural components for building or civil engineering :		
	6810.91.10	00	5	--- Building piles of concrete	kg	3
	6810.91.90	00	4	--- Other	kg	3
6810.99	6810.99.00	00	3	-- Other	kg	3
<b>68.11</b>				<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>		
6811.40				- Containing asbestos :		
	6811.40.10	00	5	-- Corrugated sheets	kg	3
				-- Other sheets, panels, tiles and similar articles:		
	6811.40.21	00	6	--- Floor or wall tiles containing plastics	kg	3
	6811.40.22	00	1	--- For roofing, facing or partitioning	kg	3
	6811.40.29	00	1	--- Other	kg	3
	6811.40.30	00	3	-- Tubes or pipes	kg	3
	6811.40.40	00	2	-- Tube or pipe fittings	kg	3
	6811.40.50	00	1	-- Other articles, of a kind used for building construction	kg	3
	6811.40.90	00	4	-- Other	kg	3
				- Not containing asbestos :		
6811.81	6811.81.00	00	2	-- Corrugated sheets	kg	3
6811.82				-- Other sheets, panels, tiles and similar articles:		
	6811.82.10	00	5	--- Floor or wall tiles containing plastics	kg	3
	6811.82.20	00	4	--- For roofing, facing or partitioning	kg	3
	6811.82.90	00	4	--- Other	kg	3
6811.89				-- Other articles :		
	6811.89.10	00	5	--- Tubes or pipes	kg	3
	6811.89.20	00	4	--- Tube or pipe fittings	kg	3
	6811.89.30	00	3	--- Other articles, of a kind used for building construction	kg	3
	6811.89.90	00	4	--- Other	kg	3
<b>68.12</b>				<b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.</b>		
6812.80				- Of crocidolite :		
	6812.80.20	00	4	-- Clothing	kg	5
	6812.80.30	00	3	-- Paper, millboard and felt	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	6812.80.50	00	1	-- Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	kg	5
	6812.80.90	00	4	-- Other	kg	5
				- Other :		
6812.91				-- Clothing, clothing accessories, footwear and headgear :		
	6812.91.10	00	0	--- Clothing	kg	5
	6812.91.90	00	6	--- Other	kg	5
6812.99				-- Other :		
	6812.99.20	00	3	--- Floor or wall tiles	kg	5
	6812.99.30	00	2	--- Paper, millboard and felt	kg	5
	6812.99.40	00	1	--- Compressed asbestos fibre jointing, in sheets or rolls	kg	5
				--- Other, fabricated asbestos fibres (other than of crocidolite); mixtures with a basis of asbestos (other than of crocidolite) or with a basis of asbestos (other than of crocidolite) and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics :		
	6812.99.51	00	2	---- Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13	kg	5
	6812.99.59	00	4	---- Other	kg	5
	6812.99.90	00	3	--- Other	kg	5
<b>68.13</b>				<b>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.</b>		
6813.20				- Containing asbestos :		
	6813.20.10	00	4	-- Brake linings and pads	kg	5
	6813.20.90	00	3	-- Other	kg	5
				- Not containing asbestos :		
6813.81	6813.81.00	00	4	-- Brake linings and pads	kg	5
6813.89	6813.89.00	00	1	-- Other	kg	5
<b>68.14</b>				<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</b>		
6814.10	6814.10.00	00	1	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	kg	5
6814.90	6814.90.00	00	6	- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
68.15				<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>		
				- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :		
6815.11	6815.11.00	00	6	-- Carbon fibres	kg	3
6815.12	6815.12.00	00	3	-- Fabrics of carbon fibres	kg	3
6815.13				-- Other articles of carbon fibres :		
	6815.13.10	00	6	--- Yarn or thread	kg	3
	6815.13.90	00	5	--- Other	kg	3
6815.19				-- Other :		
	6815.19.10	00	2	--- Yarn or thread	kg	3
	6815.19.20	00	1	--- Bricks, paving slabs, floor tiles and similar articles	kg	3
	6815.19.90	00	1	--- Other	kg	3
6815.20	6815.20.00	00	0	- Articles of peat	kg	5
				- Other articles :		
6815.91	6815.91.00	00	4	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	kg	5
6815.99	6815.99.00	00	1	-- Other	kg	7.5

## Chapter 69

### Ceramic products

#### Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping:
  - a. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
  - b. Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
  - c. Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.
2. This Chapter does not cover:
  - (a) Products of heading 28.44;
  - (b) Articles of heading 68.04;
  - (c) Articles of Chapter 71 (for example, imitation jewellery);
  - (d) Cermets of heading 81.13;
  - (e) Articles of Chapter 82;
  - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (g) Artificial teeth (heading 90.21);
  - (h) Articles of Chapter 91 (for example, clocks and clock cases);
  - (ij) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
  - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
  - (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
  - (m) Articles of Chapter 97 (for example, works of art).

**SUB-CHAPTER I**  
**GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS,**  
**AND REFRACTORY GOODS**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>69.01</b> 6901.00	6901.00.00	00	6	<b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</b>	kg	3
<b>69.02</b>				<b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.</b>		
6902.10	6902.10.00	00	5	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	kg	3
6902.20	6902.20.00	00	3	- Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	kg	3
6902.90	6902.90.00	00	3	- Other	kg	3
<b>69.03</b>				<b>Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.</b>		
6903.10	6903.10.00	00	6	- Containing by weight more than 50 % of free carbon	kg	3
6903.20	6903.20.00	00	4	- Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	kg	3
6903.90	6903.90.00	00	4	- Other	kg	3

**SUB-CHAPTER II**  
**OTHER CERAMIC PRODUCTS**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>69.04</b>				<b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>		
6904.10	6904.10.00	00	0	- Building bricks	1000u	3
6904.90	6904.90.00	00	5	- Other	kg	3
<b>69.05</b>				<b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>		
6905.10	6905.10.00	00	1	- Roofing tiles	kg	3
6905.90	6905.90.00	00	6	- Other	kg	3
<b>69.06</b>				<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>		
6906.00	6906.00.00	00	4		kg	3
<b>69.07</b>				<b>Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.</b>		
				- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :		
6907.21				-- Of a water absorption coefficient by weight not exceeding 0.5 % :		
	6907.21.10	00	4	--- Lining tiles of a kind used for grinding mills, unglazed	m <sup>2</sup>	3
				--- Other, having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm :		
	6907.21.21	00	5	---- Paving, hearth or wall tiles, unglazed	m <sup>2</sup>	3
	6907.21.22	00	0	---- Other, unglazed	m <sup>2</sup>	3
	6907.21.23	00	2	---- Paving, hearth or wall tiles, glazed	m <sup>2</sup>	3
	6907.21.24	00	4	---- Other, glazed	m <sup>2</sup>	3
				--- Other :		
	6907.21.91	00	5	---- Paving, hearth or wall tiles, unglazed	m <sup>2</sup>	3
	6907.21.92	00	0	---- Other, unglazed	m <sup>2</sup>	3
	6907.21.93	00	2	---- Paving, hearth or wall tiles, glazed	m <sup>2</sup>	3
	6907.21.94	00	4	---- Other, glazed	m <sup>2</sup>	3
6907.22				-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 % :		
				--- Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm :		
	6907.22.11	00	3	---- Paving, hearth or wall tiles, unglazed	m <sup>2</sup>	3
	6907.22.12	00	5	---- Other, unglazed	m <sup>2</sup>	3
	6907.22.13	00	0	---- Paving, hearth or wall tiles, glazed	m <sup>2</sup>	3
	6907.22.14	00	2	---- Other, glazed	m <sup>2</sup>	3
				--- Other :		
	6907.22.91	00	2	---- Paving, hearth or wall tiles, unglazed	m <sup>2</sup>	3
	6907.22.92	00	4	---- Other, unglazed	m <sup>2</sup>	3
	6907.22.93	00	6	---- Paving, hearth or wall tiles, glazed	m <sup>2</sup>	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	6907.22.94	00	1	---- Other, glazed	m <sup>2</sup>	3
6907.23				-- Of a water absorption coefficient by weight exceeding 10 % :		
				--- Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm :		
	6907.23.11	00	0	---- Paving, hearth or wall tiles, unglazed	m <sup>2</sup>	3
	6907.23.12	00	2	---- Other, unglazed	m <sup>2</sup>	3
	6907.23.13	00	4	---- Paving, hearth or wall tiles, glazed	m <sup>2</sup>	3
	6907.23.14	00	6	---- Other, glazed	m <sup>2</sup>	3
				--- Other :		
	6907.23.91	00	6	---- Paving, hearth or wall tiles, unglazed	m <sup>2</sup>	3
	6907.23.92	00	1	---- Other, unglazed	m <sup>2</sup>	3
	6907.23.93	00	3	---- Paving, hearth or wall tiles, glazed	m <sup>2</sup>	3
	6907.23.94	00	5	---- Other, glazed	m <sup>2</sup>	3
6907.30				- Mosaic cubes and the like, other than those of subheading 6907.40 :		
				-- Unglazed :		
	6907.30.11	00	0	--- Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm	m <sup>2</sup>	3
	6907.30.19	00	2	--- Other	m <sup>2</sup>	3
				-- Other :		
	6907.30.91	00	6	--- Having the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm	m <sup>2</sup>	3
	6907.30.99	00	1	--- Other	m <sup>2</sup>	3
6907.40				- Finishing ceramics :		
	6907.40.10	00	3	-- Of a kind used for lining grinding mills, unglazed	m <sup>2</sup>	3
				-- Other articles, having the largest face visible after mounting is not exceeding 49 cm <sup>2</sup> :		
	6907.40.21	00	4	--- Unglazed	m <sup>2</sup>	3
	6907.40.22	00	6	--- Glazed	m <sup>2</sup>	3
				-- Other :		
	6907.40.91	00	4	--- Unglazed	m <sup>2</sup>	3
	6907.40.92	00	6	--- Glazed	m <sup>2</sup>	3
<b>69.09</b>				<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.</b>		
				- Ceramic wares for laboratory, chemical or other technical uses :		
6909.11	6909.11.00	00	2	-- Of porcelain or china	kg	3
6909.12	6909.12.00	00	6	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	kg	3
6909.19	6909.19.00	00	6	-- Other	kg	3
6909.90	6909.90.00	00	3	- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>69.10</b>				<b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b>		
6910.10	6910.10.00	00	6	- Of porcelain or china	u	3
6910.90	6910.90.00	00	4	- Other	u	3
<b>69.11</b>				<b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>		
6911.10	6911.10.00	00	0	- Tableware and kitchenware	kg	3
6911.90	6911.90.00	00	5	- Other	kg	3
<b>69.12</b>				<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.</b>		
6912.00	6912.00.00	00	3		kg	3
<b>69.13</b>				<b>Statuettes and other ornamental ceramic articles.</b>		
6913.10				- Of porcelain or china :		
	6913.10.10	00	1	-- Ornamental cigarette boxes and ashtrays	kg	3
	6913.10.90	00	0	-- Other	kg	3
6913.90				- Other :		
	6913.90.10	00	6	-- Ornamental cigarette boxes and ashtrays	kg	3
	6913.90.90	00	5	-- Other	kg	3
<b>69.14</b>				<b>Other ceramic articles.</b>		
6914.10	6914.10.00	00	3	- Of porcelain or china	kg	3
6914.90	6914.90.00	00	1	- Other	kg	3

## Chapter 70

### Glass and glassware

#### Notes

1. This Chapter does not cover:
  - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
  - (b) Articles of Chapter 71 (for example, imitation jewellery);
  - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
  - (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88;
  - (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88;
  - (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
  - (g) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
  - (h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
  - (ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
2. For the purposes of headings 70.03, 70.04 and 70.05:
  - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
  - (b) cutting to shape does not affect the classification of glass in sheets;
  - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
4. For the purposes of heading 70.19, the expression "glass wool" means:
  - (a) Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60 % by weight;
  - (b) Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60 % but with an alkaline oxide ( $\text{K}_2\text{O}$  or  $\text{Na}_2\text{O}$ ) content exceeding 5 % by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.
5. Throughout the Nomenclature, the expression "glass" includes fused quartz and other fused silica.

**Subheading Note.**

1. For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
70.01 7001.00	7001.00.00	00	1	<b>Cullet and other waste and scrap of glass, excluding glass from cathode-ray tubes or other activated glass of heading 85.49; glass in the mass.</b>	kg	zero
70.02				<b>Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.</b>		
7002.10	7002.10.00	00	0	- Balls	kg	7.5
7002.20	7002.20.00	00	5	- Rods	kg	7.5
				- Tubes :		
7002.31				-- Of fused quartz or other fused silica :		
	7002.31.10	00	6	--- Of a kind used to manufacture vacuum tubes	kg	7.5
	7002.31.90	00	5	--- Other	kg	7.5
7002.32				-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C :		
	7002.32.10	00	3	--- Of a kind used to manufacture vacuum tubes	kg	7.5
	7002.32.30	00	1	--- Borosilicate glass tubes of a kind used to manufacture phial/ampoules	kg	7.5
	7002.32.40	00	0	--- Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	kg	7.5
	7002.32.90	00	2	--- Other	kg	7.5
7002.39				-- Other :		
	7002.39.10	00	3	--- Of a kind used to manufacture vacuum tubes	kg	7.5
	7002.39.20	00	2	--- Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	kg	7.5
	7002.39.90	00	2	--- Other	kg	7.5
70.03				<b>Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>		
				- Non-wired sheets :		
7003.12				-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer :		
	7003.12.10	00	1	--- Optical glass, not optically worked	m <sup>2</sup>	3
	7003.12.20	00	0	--- Other, in squares or rectangular shape, whether or not one or more corners have been cut	m <sup>2</sup>	3
	7003.12.90	00	0	--- Other	m <sup>2</sup>	3
7003.19				-- Other :		
	7003.19.10	00	1	--- Optical glass, not optically worked	m <sup>2</sup>	3
	7003.19.20	00	0	--- Other, in squares or rectangular shape, whether or not one or more corners have been cut	m <sup>2</sup>	3
	7003.19.90	00	0	--- Other	m <sup>2</sup>	3
7003.20				- Wired sheets :		
	7003.20.10	00	5	-- In squares or rectangular shape, whether or not one or more corners have been cut	m <sup>2</sup>	3
	7003.20.90	00	4	-- Other	m <sup>2</sup>	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7003.30				- Profiles :		
	7003.30.10	00	3	-- In squares or rectangular shape, whether or not one or more corners have been cut	m <sup>2</sup>	3
	7003.30.90	00	2	-- Other	m <sup>2</sup>	3
<b>70.04</b>				<b>Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>		
7004.20				- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer :		
	7004.20.10	00	6	-- Optical glass, not optically worked	m <sup>2</sup>	3
	7004.20.20	00	5	-- Other, in squares or rectangular shape, whether or not one or more corners have been cut	m <sup>2</sup>	3
	7004.20.90	00	5	-- Other	m <sup>2</sup>	3
7004.90				- Other glass :		
	7004.90.10	00	6	-- Optical glass, not optically worked	m <sup>2</sup>	3
	7004.90.20	00	5	-- Other, in squares or rectangular shape, whether or not one or more corners have been cut	m <sup>2</sup>	3
	7004.90.90	00	5	-- Other	m <sup>2</sup>	3
<b>70.05</b>				<b>Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.</b>		
7005.10				- Non-wired glass, having an absorbent, reflecting or non-reflecting layer :		
	7005.10.10	00	2	-- Optical glass, not optically worked	kg	20
	7005.10.90	00	1	-- Other	kg	20
				- Other non-wired glass :		
7005.21				-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground :		
	7005.21.10	00	4	--- Optical glass, not optically worked	kg	20
	7005.21.20	00	3	--- Other, in squares or rectangular shape, whether or not one or more corners have been cut	kg	20
	7005.21.90	00	3	--- Other	kg	20
7005.29				-- Other :		
	7005.29.10	00	1	--- Optical glass, not optically worked	kg	20
	7005.29.20	00	0	--- Other, in squares or rectangular shape, whether or not one or more corners have been cut	kg	20
	7005.29.90	00	0	--- Other	kg	20
7005.30				- Wired glass :		
	7005.30.10	00	5	-- In squares or rectangular shape, whether or not one or more corners have been cut	kg	20
	7005.30.90	00	4	-- Other	kg	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>70.06</b> 7006.00				<b>Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.</b>		
	7006.00.10	00	5	- Optical glass, not optically worked	kg	3
	7006.00.90	00	4	- Other	kg	3
<b>70.07</b>				<b>Safety glass, consisting of toughened (tempered) or laminated glass.</b>		
				- Toughened (tempered) safety glass :		
7007.11				-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :		
	7007.11.10	00	1	--- Suitable for vehicles of Chapter 87	kg	7.5
	7007.11.20	00	0	--- Suitable for aircraft or spacecraft of Chapter 88	kg	zero
	7007.11.90	00	0	--- Other	kg	3
7007.19				-- Other :		
	7007.19.10	00	5	--- Suitable for machinery of heading 84.29 or 84.30	m <sup>2</sup>	3
	7007.19.90	00	4	--- Other	m <sup>2</sup>	3
				- Laminated safety glass :		
7007.21				-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels :		
	7007.21.10	00	6	--- Suitable for vehicles of Chapter 87	kg	7.5
	7007.21.20	00	5	--- Suitable for aircraft or spacecraft of Chapter 88	kg	zero
	7007.21.90	00	5	--- Other	kg	3
7007.29				-- Other :		
	7007.29.10	00	3	--- Suitable for machinery of heading 84.29 or 84.30	m <sup>2</sup>	3
	7007.29.90	00	2	--- Other	m <sup>2</sup>	3
<b>70.08</b> 7008.00	7008.00.00	00	1	<b>Multiple-walled insulating units of glass.</b>	kg	3
<b>70.09</b>				<b>Glass mirrors, whether or not framed, including rear-view mirrors.</b>		
7009.10	7009.10.00	00	0	- Rear-view mirrors for vehicles	kg	7.5
				- Other :		
7009.91	7009.91.00	00	2	-- Unframed	kg	5
7009.92	7009.92.00	00	6	-- Framed	kg	5
<b>70.10</b>				<b>Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.</b>		
7010.10	7010.10.00	00	1	- Ampoules	kg	zero
7010.20	7010.20.00	00	6	- Stoppers, lids and other closures	kg	3
7010.90				- Other :		
	7010.90.10	00	5	-- Carboys and demijohns	kg	3
	7010.90.40	00	2	-- Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids	kg	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				-- Other :		
	7010.90.91	00	6	--- Of a capacity exceeding 1 l	kg	10
	7010.90.99	00	1	--- Other	kg	10
<b>70.11</b>				<b>Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.</b>		
7011.10				- For electric lighting :		
	7011.10.10	00	1	-- Stems	kg	7.5
	7011.10.90	00	0	-- Other	kg	7.5
7011.20	7011.20.00	00	0	- For cathode-ray tubes	kg	7.5
7011.90	7011.90.00	00	0	- Other	kg	7.5
<b>70.13</b>				<b>Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).</b>		
7013.10	7013.10.00	00	4	- Of glass-ceramics	kg	7.5
				- Stemware drinking glasses, other than of glass-ceramics :		
7013.22	7013.22.00	00	3	-- Of lead crystal	kg	7.5
7013.28	7013.28.00	00	6	-- Other	kg	7.5
				- Other drinking glasses, other than of glass ceramics :		
7013.33	7013.33.00	00	5	-- Of lead crystal	kg	7.5
7013.37	7013.37.00	00	0	-- Other	kg	7.5
				- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :		
7013.41	7013.41.00	00	2	-- Of lead crystal	kg	7.5
7013.42	7013.42.00	00	6	-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	kg	7.5
7013.49	7013.49.00	00	6	-- Other	kg	7.5
				- Other glassware :		
7013.91	7013.91.00	00	6	-- Of lead crystal	kg	7.5
7013.99	7013.99.00	00	3	-- Other	kg	7.5
<b>70.14</b> 7014.00				<b>Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.</b>		
	7014.00.10	00	6	- Of a kind suitable for use in motor vehicles	kg	7.5
	7014.00.90	00	5	- Other	kg	7.5
<b>70.15</b>				<b>Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.</b>		
7015.10	7015.10.00	00	6	- Glasses for corrective spectacles	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7015.90				- Other :		
	7015.90.10	00	3	-- Clock or watch glasses	kg	5
	7015.90.90	00	2	-- Other	kg	7.5
<b>70.16</b>				<b>Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.</b>		
7016.10	7016.10.00	00	0	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	kg	7.5
7016.90	7016.90.00	00	5	- Other	kg	7.5
<b>70.17</b>				<b>Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.</b>		
7017.10				- Of fused quartz or other fused silica :		
	7017.10.10	00	0	-- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	kg	3
	7017.10.90	00	6	-- Other	kg	3
7017.20	7017.20.00	00	6	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	kg	3
7017.90	7017.90.00	00	6	- Other	kg	3
<b>70.18</b>				<b>Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.</b>		
7018.10				- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares :		
	7018.10.10	00	1	-- Glass beads	kg	5
	7018.10.90	00	0	-- Other	kg	5
7018.20	7018.20.00	00	0	- Glass microspheres not exceeding 1 mm in diameter	kg	7.5
7018.90				- Other :		
	7018.90.10	00	6	-- Glass eyes	kg	7.5
	7018.90.90	00	5	-- Other	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
70.19				<b>Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).</b>		
				- Slivers, rovings, yarn and chopped strands and mats thereof :		
7019.11	7019.11.00	00	0	-- Chopped strands, of a length of not more than 50 mm	kg	5
7019.12	7019.12.00	00	4	-- Rovings	kg	5
7019.13	7019.13.00	00	1	-- Other yarn, slivers	kg	5
7019.14	7019.14.00	00	5	-- Mechanically bonded mats	kg	5
7019.12	7019.15.00	00	2	-- Chemically bonded mats	kg	5
7019.19	7019.19.00	00	4	-- Other	kg	5
				- Mechanically bonded fabrics :		
7019.61	7019.61.00	00	4	-- Closed woven fabrics of rovings	kg	5
7019.62	7019.62.00	00	1	-- Other closed fabrics of rovings	kg	5
7019.63	7019.63.00	00	5	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	kg	5
7019.64	7019.64.00	00	2	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	kg	5
7019.65	7019.65.00	00	6	-- Open woven fabrics of a width not exceeding 30 cm	kg	5
7019.66	7019.66.00	00	3	-- Open woven fabrics of a width exceeding 30 cm	kg	5
7019.69	7019.69.00	00	1	-- Other	kg	5
				- Chemically bonded fabrics :		
7019.71	7019.71.00	00	2	-- Veils (thin sheets)	kg	5
7019.72	7019.72.00	00	6	-- Other closed fabrics	kg	5
7019.73	7019.73.00	00	3	-- Other open fabrics	kg	5
7019.80				- Glass wool and articles of glass wool :		
	7019.80.10	00	2	-- Glass wool	kg	5
	7019.80.20	00	1	-- Articles of glass wool	kg	5
7019.90				- Other :		
	7019.90.20	00	6	-- Blinds	kg	7.5
	7019.90.30	00	5	-- Glass fibre, excluding glass wool	kg	5
	7019.90.40	00	4	-- Asphalt or coal-tar impregnated glass fibre outerwrap of a kind used for pipelines	kg	5
	7019.90.50	00	3	-- Woven fabrics of rovings	kg	5
	7019.90.90	00	6	-- Other	kg	5
<b>70.20</b> 7020.00				<b>Other articles of glass.</b>		
				- Glass moulds :		
	7020.00.11	00	0	-- Of a kind used for the manufacture of acrylic goods	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	7020.00.19	00	2	-- Other	kg	7.5
	7020.00.20	00	4	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	kg	7.5
	7020.00.30	00	3	- Glass inners for vacuum flasks or other vacuum vessels	kg	7.5
	7020.00.40	00	2	- Evacuated tubes for solar energy collectors	kg	7.5
	7020.00.90	00	4	- Other	kg	7.5

**SECTION XIV**

**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS  
CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN**

**(No Provision for Section Note)**

## Chapter 71

### Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

#### Notes.

1. Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly:
  - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.  
(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
3. This Chapter does not cover:
  - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
  - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
  - (c) Goods of Chapter 32 (for example, lustres);
  - (d) Supported catalysts (heading 38.15);
  - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
  - (f) Articles of heading 43.03 or 43.04;
  - (g) Goods of Section XI (textiles and textile articles);
  - (h) Footwear, headgear or other articles of Chapter 64 or 65;
  - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
  - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
  - (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
  - (m) Arms or parts thereof (Chapter 93);
  - (n) Articles covered by Note 2 to Chapter 95;
  - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
  - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
4. (A) The expression "precious metal" means silver, gold and platinum.

- (B) The expression “platinum” means platinum, iridium, osmium, palladium, rhodium and ruthenium.
- (C) The expression “precious or semi-precious stones” does not include any of the substances specified in Note 2 (b) to Chapter 96.
5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.
6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
7. Throughout the Nomenclature the expression “metal clad with precious metal” means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
8. Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
9. For the purposes of heading 71.13, the expression “articles of jewellery” means :
- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).
- These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.
10. For the purposes of heading 71.14, the expression “articles of goldsmiths’ or silversmiths’ wares” includes such articles as ornaments, tableware, toilet-ware, smokers’ requisites and other articles of household, office or religious use.
11. For the purposes of heading 71.17, the expression “imitation jewellery” means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

#### **Subheading Notes.**

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions “powder” and “in powder form” mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

**SUB-CHAPTER I**  
**NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>71.01</b>				<b>Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.</b>		
7101.10	7101.10.00	00	1	- Natural pearls	kg	30
				- Cultured pearls :		
7101.21	7101.21.00	00	3	-- Unworked	kg	30
7101.22	7101.22.00	00	0	-- Worked	kg	30
<b>71.02</b>				<b>Diamonds, whether or not worked, but not mounted or set.</b>		
7102.10	7102.10.00	00	2	- Unsorted	carat	3
				- Industrial :		
7102.21	7102.21.00	00	4	-- Unworked or simply sawn, cleaved or bruted	carat	zero
7102.29	7102.29.00	00	1	-- Other	carat	3
				- Non-industrial :		
7102.31	7102.31.00	00	2	-- Unworked or simply sawn, cleaved or bruted	carat	zero
7102.39	7102.39.00	00	6	-- Other	carat	3
<b>71.03</b>				<b>Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.</b>		
7103.10				- Unworked or simply sawn or roughly shaped :		
	7103.10.10	00	2	-- Rubies	kg	30
	7103.10.20	00	1	-- Jade (nephrite and jadeite)	kg	30
	7103.10.90			-- Other :	kg	zero
		10	4	--- Sapphires		
		90	0	--- Other		
				- Otherwise worked :		
7103.91				-- Rubies, sapphires and emeralds :		
	7103.91.10	00	4	--- Rubies	carat	30
	7103.91.90			--- Other :	carat	5
		10	6	---- Sapphires		
		20	2	---- Emeralds		
7103.99	7103.99.00			-- Other :	carat	30
		10	5	--- Jade		
		90	1	--- Other		
<b>71.04</b>				<b>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.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7104.10				- Piezo-electric quartz :		
	7104.10.10	00	3	-- Unworked	kg	zero
	7104.10.20	00	2	-- Worked	kg	5
				- Other, unworked or simply sawn or roughly shaped :		
7104.21	7104.21.00	00	6	-- Diamonds	kg	zero
7104.29	7104.29.00	00	3	-- Other	kg	zero
				- Other :		
7104.91	7104.91.00	00	6	-- Diamonds	kg	5
7104.99	7104.99.00	00	3	-- Other	kg	5
<b>71.05</b>				<b>Dust and powder of natural or synthetic precious or semi-precious stones.</b>		
7105.10	7105.10.00	00	5	- Of diamonds	carat	3
7105.90	7105.90.00	00	3	- Other	kg	5

**SUB-CHAPTER II**  
**PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL**

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>71.06</b>				<b>Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.</b>		
7106.10	7106.10.00	00	6	- Powder	kg	5
				- Other :		
7106.91	7106.91.00	00	1	-- Unwrought	kg	5
7106.92	7106.92.00	00	5	-- Semi-manufactured	kg	5
<b>71.07</b> 7107.00	7107.00.00	00	2	<b>Base metals clad with silver, not further worked than semi-manufactured.</b>	kg	5
<b>71.08</b>				<b>Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.</b>		
				- Non-monetary :		
7108.11	7108.11.00	00	5	-- Powder	kg	5
7108.12				-- Other unwrought forms :		
	7108.12.10	00	1	--- In lumps, ingots or cast bars	kg	5
	7108.12.90	00	0	--- Other	kg	5
7108.13	7108.13.00	00	6	-- Other semi-manufactured forms	kg	5
7108.20	7108.20.00	00	6	- Monetary	kg	5
<b>71.09</b> 7109.00	7109.00.00	00	4	<b>Base metals or silver, clad with gold, not further worked than semi-manufactured.</b>	kg	5
<b>71.10</b>				<b>Platinum, unwrought or in semi-manufactured forms, or in powder form.</b>		
				- Platinum :		
7110.11				-- Unwrought or in powder form :		
	7110.11.10	00	6	--- In lumps, ingots, cast bars or in powder form	kg	5
	7110.11.90	00	5	--- Other	kg	5
7110.19	7110.19.00	00	4	-- Other	kg	5
				- Palladium :		
7110.21				-- Unwrought or in powder form :		
	7110.21.10	00	4	--- In lumps, ingots, cast bars or in powder form	kg	5
	7110.21.90	00	3	--- Other	kg	5
7110.29	7110.29.00	00	2	-- Other	kg	5
				- Rhodium :		
7110.31				-- Unwrought or in powder form :		
	7110.31.10	00	2	--- In lumps, ingots, cast bars or in powder form	kg	5
	7110.31.90	00	1	--- Other	kg	5
7110.39	7110.39.00	00	0	-- Other	kg	5
				- Iridium, osmium and ruthenium :		
7110.41				-- Unwrought or in powder form :		
	7110.41.10	00	0	--- In lumps, ingots, cast bars or in powder form	kg	5
	7110.41.90	00	6	--- Other	kg	5
7110.49	7110.49.00	00	5	-- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
71.11 7111.00				<b>Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.</b>		
	7111.00.10	00	5	- Silver or gold, clad with platinum	kg	5
	7111.00.90	00	4	- Other	kg	5
71.12				<b>Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49.</b>		
7112.30	7112.30.00	00	1	- Ash containing precious metal or precious metal compounds	kg	7.5
				- Other :		
7112.91	7112.91.00	00	0	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	kg	15
7112.92	7112.92.00	00	4	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	kg	7.5
7112.99				-- Other :		
	7112.99.10	00	3	--- Of silver, including metal clad with silver but excluding sweepings containing other precious metals	kg	15
	7112.99.90	00	2	--- Other	kg	7.5

**SUB-CHAPTER III**  
**JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>71.13</b>				<b>Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.</b>		
				- Of precious metal whether or not plated or clad with precious metal :		
7113.11				-- Of silver, whether or not plated or clad with other precious metal :		
	7113.11.10	00	2	--- Parts	kg	15
	7113.11.90	00	1	--- Other	kg	15
7113.19				-- Of other precious metal, whether or not plated or clad with precious metal :		
	7113.19.10	00	6	--- Parts	kg	15
	7113.19.90	00	5	--- Other	kg	15
7113.20				- Of base metal clad with precious metal :		
	7113.20.10	00	3	-- Parts	kg	15
	7113.20.90	00	2	-- Other	kg	15
<b>71.14</b>				<b>Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.</b>		
				- Of precious metal whether or not plated or clad with precious metal :		
7114.11	7114.11.00	00	4	-- Of silver, whether or not plated or clad with other precious metal	kg	15
7114.19	7114.19.00	00	1	-- Of other precious metal, whether or not plated or clad with precious metal	kg	15
7114.20	7114.20.00	00	5	- Of base metal clad with precious metal	kg	15
<b>71.15</b>				<b>Other articles of precious metal or of metal clad with precious metal.</b>		
7115.10	7115.10.00	00	1	- Catalysts in the form of wire cloth or grill, of platinum	kg	15
7115.90				- Other :		
	7115.90.10	00	5	-- Of gold or silver	kg	15
	7115.90.20	00	4	-- Of metal clad with gold or silver	kg	15
	7115.90.90	00	4	-- Other	kg	15
<b>71.16</b>				<b>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).</b>		
7116.10	7116.10.00	00	2	- Of natural or cultured pearls	kg	30
7116.20	7116.20.00	00	0	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	kg	30
<b>71.17</b>				<b>Imitation jewellery.</b>		
				- Of base metal, whether or not plated with precious metal :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7117.11				-- Cuff-links and studs :		
	7117.11.10	00	6	--- Parts	kg	7.5
	7117.11.90	00	5	--- Other	kg	7.5
7117.19				-- Other :		
	7117.19.10	00	3	--- Bangles	kg	7.5
	7117.19.20	00	2	--- Other imitation jewellery	kg	7.5
	7117.19.90	00	2	--- Parts	kg	7.5
7117.90				- Other :		
	7117.90.10	00	0	-- Bangles	kg	7.5
	7117.90.20	00	6	-- Other imitation jewellery	kg	7.5
				-- Parts :		
	7117.90.94	00	0	--- Wholly of plastics, glass, wood, worked tortoise shell, ivory, bone, horn, coral, mother-of-pearl, other animal carving material, worked vegetable carving material, worked mineral carving material, or of porcelain or china	kg	7.5
	7117.90.99	00	3	--- Other	kg	7.5
<b>71.18</b>				<b>Coin.</b>		
7118.10				- Coin (other than gold coin), not being legal tender :		
	7118.10.10	00	3	-- Silver coin	kg	15
	7118.10.90	00	2	-- Other	kg	15
7118.90				- Other :		
	7118.90.10	00	1	-- Gold coin, whether or not legal tender	kg	15
	7118.90.20	00	0	-- Silver coin, being legal tender	kg	15
	7118.90.90	00	0	-- Other	kg	15

## SECTION XV

### BASE METALS AND ARTICLES OF BASE METAL

#### Notes.

1. This Section does not cover:
  - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
  - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
  - (c) Headgear or parts thereof of heading 65.06 or 65.07;
  - (d) Umbrella frames or other articles of heading 66.03;
  - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
  - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
  - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
  - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
  - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
  - (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
  - (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
  - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
  - (n) Articles of Chapter 97 (for example, works of art).
2. Throughout the Nomenclature, the expression "parts of general use" means:
  - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
  - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
  - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metalcabrides sintered with a metal).
5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :
- (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
  - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
  - (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
7. Classification of composite articles:  
 Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals. For this purpose:
- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
  - (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
  - (c) A cermet of heading 81.13 is regarded as a single base metal.
8. In this Section, the following expressions have the meanings hereby assigned to them:
- (a) **Waste and scrap**
    - (i) All metal waste and scrap;
    - (ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.
  - (b) **Powders**  
 Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.
9. For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them:
- (a) **Bars and rods**  
 Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.  
 Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies mutatis mutandis to the products of Chapter 81.

(b) **Profiles**

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

(c) **Wire**

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

(d) **Plates, sheets, strip and foil**

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

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

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

(e) **Tubes and pipes**

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

## Chapter 72

### Iron and steel

#### Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them :

(a) **Pig iron**

Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits :

- not more than 10 % of chromium
- not more than 6 % of manganese
- not more than 3 % of phosphorus
- not more than 8 % of silicon
- a total of not more than 10 % of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following:

- more than 10 % of chromium
- more than 30 % of manganese
- more than 3 % of phosphorus
- more than 8 % of silicon
- a total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown :

- 0.3 % or more of aluminium

- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**

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

(h) **Granules**

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

(ij) **Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and  
Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.  
These products are not presented in coils.

(k) **Flat-rolled products**

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

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

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

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

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

(m) **Other bars and rods**

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

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

(n) **Angles, shapes and sections**

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

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) **Wire**

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

(p) **Hollow drill bars and rods**

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.
3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

**Subheading Notes.**

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

(a) **Alloy pig iron**

Pig iron containing, by weight, one or more of the following elements in the specified proportions :

- more than 0.2 % of chromium
- more than 0.3 % of copper
- more than 0.3 % of nickel
- more than 0.1 % of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) **Non-alloy free-cutting steel**

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions :

- 0.08 % or more of sulphur

- 0.1 % or more of lead
- more than 0.05 % of selenium
- more than 0.01 % of tellurium
- more than 0.05 % of bismuth.

(c) **Silicon-electrical steel**

Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) **High speed steel**

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.

(e) **Silico-manganese steel**

Alloy steels containing by weight :

- not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

**SUB-CHAPTER I**  
**PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>72.01</b>				<b>Pig iron and, spiegeleisen in pigs, blocks or other primary forms.</b>		
7201.10	7201.10.00	00	3	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	kg	zero
7201.20	7201.20.00	00	1	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	kg	zero
7201.50	7201.50.00	00	2	- Alloy pig iron; spiegeleisen	kg	zero
<b>72.02</b>				<b>Ferro-alloys.</b>		
				- Ferro-manganese :		
7202.11	7202.11.00	00	1	-- Containing by weight more than 2 % of carbon	kg	zero
7202.19	7202.19.00	00	5	-- Other	kg	zero
				- Ferro-silicon :		
7202.21	7202.21.00	00	6	-- Containing by weight more than 55 % of silicon	kg	zero
7202.29	7202.29.00	00	3	-- Other	kg	zero
7202.30	7202.30.00	00	0	- Ferro-silico-manganese	kg	zero
				- Ferro-chromium :		
7202.41	7202.41.00	00	2	-- Containing by weight more than 4 % of carbon	kg	zero
7202.49	7202.49.00	00	6	-- Other	kg	zero
7202.50	7202.50.00	00	3	- Ferro-silico-chromium	kg	zero
7202.60	7202.60.00	00	1	- Ferro-nickel	kg	zero
7202.70	7202.70.00	00	6	- Ferro-molybdenum	kg	zero
7202.80	7202.80.00	00	4	- Ferro-tungsten and ferro-silico-tungsten	kg	zero
				- Other :		
7202.91	7202.91.00	00	6	-- Ferro-titanium and ferro-silico-titanium	kg	zero
7202.92	7202.92.00	00	3	-- Ferro-vanadium	kg	zero
7202.93	7202.93.00	00	0	-- Ferro-niobium	kg	zero
7202.99	7202.99.00	00	3	-- Other	kg	zero
<b>72.03</b>				<b>Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.</b>		
7203.10	7203.10.00	00	5	- Ferrous products obtained by direct reduction of iron ore	kg	zero
7203.90	7203.90.00	00	3	- Other	kg	zero
<b>72.04</b>				<b>Ferrous waste and scrap; remelting scrap ingots of iron or steel.</b>		
7204.10	7204.10.00	00	6	- Waste and scrap of cast iron	kg	7.5
				- Waste and scrap of alloy steel :		
7204.21	7204.21.00	00	1	-- Of stainless steel	kg	7.5
7204.29	7204.29.00	00	5	-- Other	kg	7.5
7204.30	7204.30.00	00	2	- Waste and scrap of tinned iron or steel	kg	7.5
				- Other waste and scrap :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7204.41	7204.41.00	00	4	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	kg	7.5
7204.49	7204.49.00	00	1	-- Other	kg	7.5
7204.50	7204.50.00	00	5	- Remelting scrap ingots	kg	7.5
<b>72.05</b>				<b>Granules and powders, of pig iron, spiegeleisen, iron or steel.</b>		
7205.10	7205.10.00	00	0	- Granules	kg	zero
				- Powders :		
7205.21	7205.21.00	00	2	-- Of alloy steel	kg	zero
7205.29	7205.29.00	00	6	-- Other	kg	zero

**SUB-CHAPTER II**  
**IRON AND NON-ALLOY STEEL**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>72.06</b>				<b>Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).</b>		
7206.10				- Ingots :		
	7206.10.10	00	0	-- Containing by weight more than 0.6 % of carbon	kg	zero
	7206.10.90	00	6	-- Other	kg	zero
7206.90	7206.90.00	00	6	- Other	kg	zero
<b>72.07</b>				<b>Semi-finished products of iron or non-alloy steel.</b>		
				- Containing by weight less than 0.25 % of carbon :		
7207.11	7207.11.00	00	6	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	kg	3
7207.12				-- Other, of rectangular (other than square) cross-section :		
	7207.12.10	00	2	--- Slabs	kg	3
	7207.12.90	00	1	--- Other	kg	3
7207.19	7207.19.00	00	3	-- Other	kg	3
7207.20				- Containing by weight 0.25 % or more of carbon:		
				-- Containing by weight less than 0.6 % of carbon :		
	7207.20.10	00	6	--- Slabs	kg	3
				--- Other :		
	7207.20.21	00	0	---- Blocks roughly shaped by forging; sheet bars	kg	3
	7207.20.29	00	2	---- Other	kg	3
				-- Other :		
	7207.20.91	00	0	--- Slabs	kg	3
				--- Other :		
	7207.20.92	00	2	---- Blocks roughly shaped by forging; sheet bars	kg	3
	7207.20.99	00	2	---- Other	kg	3
<b>72.08</b>				<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.</b>		
7208.10	7208.10.00	00	3	- In coils, not further worked than hot-rolled, with patterns in relief	kg	3
				- Other, in coils, not further worked than hot-rolled, pickled :		
7208.25	7208.25.00	00	0	-- Of a thickness of 4.75 mm or more	kg	3
7208.26	7208.26.00	00	4	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	3
7208.27				-- Of a thickness of less than 3 mm :		
				--- Of a thickness of less than 2 mm :		
	7208.27.11	00	2	---- Containing by weight 0.6 % or more of carbon	kg	3
	7208.27.19	00	4	---- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other :		
	7208.27.91	00	1	---- Containing by weight 0.6 % or more of carbon	kg	3
	7208.27.99	00	3	---- Other	kg	3
				- Other, in coils, not further worked than hot-rolled :		
7208.36	7208.36.00	00	2	-- Of a thickness exceeding 10 mm	kg	3
7208.37	7208.37.00	00	6	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	3
7208.38	7208.38.00	00	3	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	3
7208.39				-- Of a thickness of less than 3 mm :		
	7208.39.10	00	6	--- Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	kg	3
	7208.39.20	00	5	--- Containing by weight less than 0.6 % of carbon and of a thickness more than 0.17 mm but not exceeding 1.5 mm	kg	3
	7208.39.30	00	4	--- Containing by weight 0.6 % or more of carbon and of a thickness not exceeding 1.5 mm	kg	3
	7208.39.40	00	3	--- Of a thickness more than 2 mm, maximum tensile strength of 550 Mpa and of a width not exceeding 1,250 mm	kg	3
	7208.39.90	00	5	--- Other	kg	3
7208.40	7208.40.00	00	4	- Not in coils, not further worked than hot-rolled, with patterns in relief	kg	3
				- Other, not in coils, not further worked than hot-rolled :		
7208.51	7208.51.00	00	6	-- Of a thickness exceeding 10 mm	kg	3
7208.52	7208.52.00	00	3	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	3
7208.53	7208.53.00	00	0	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	3
7208.54				-- Of a thickness of less than 3 mm :		
	7208.54.10	00	3	--- Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	kg	3
	7208.54.90	00	2	--- Other	kg	3
7208.90				- Other :		
	7208.90.10	00	0	-- Corrugated	kg	3
	7208.90.20	00	6	-- Other, containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	kg	3
	7208.90.90	00	6	-- Other	kg	3
<b>72.09</b>				<b>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.</b>		
				- In coils, not further worked than cold-rolled (cold-reduced) :		
7209.15	7209.15.00	00	3	-- Of a thickness of 3 mm or more	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7209.16				-- Of a thickness exceeding 1 mm but less than 3 mm :		
	7209.16.10	00	6	--- Of a width not exceeding 1,250 mm	kg	3
	7209.16.90	00	5	--- Other	kg	3
7209.17				-- Of a thickness of 0.5 mm or more but not exceeding 1 mm :		
	7209.17.10	00	3	--- Of a width not exceeding 1,250 mm	kg	3
	7209.17.90	00	2	--- Other	kg	3
7209.18				-- Of a thickness of less than 0.5 mm :		
	7209.18.10	00	0	--- Tin-mill blackplate	kg	3
				--- Other :		
	7209.18.91	00	1	---- Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	kg	3
	7209.18.99	00	3	---- Other	kg	3
				- Not in coils, not further worked than cold-rolled (cold-reduced) :		
7209.25	7209.25.00	00	1	-- Of a thickness of 3 mm or more	kg	3
7209.26				-- Of a thickness exceeding 1 mm but less than 3 mm :		
	7209.26.10	00	4	--- Of a width not exceeding 1,250 mm	kg	3
	7209.26.90	00	3	--- Other	kg	3
7209.27				-- Of a thickness of 0.5 mm or more but not exceeding 1 mm :		
	7209.27.10	00	1	--- Of a width not exceeding 1,250 mm	kg	3
	7209.27.90	00	0	--- Other	kg	3
7209.28				-- Of a thickness of less than 0.5 mm :		
	7209.28.10	00	5	--- Containing by weight less than 0.6 % of carbon and of a thickness of 0.17 mm or less	kg	3
	7209.28.90	00	4	--- Other	kg	3
7209.90				- Other :		
	7209.90.10	00	1	-- Corrugated	kg	3
	7209.90.90	00	0	-- Other	kg	3
<b>72.10</b>				<b>Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.</b>		
				- Plated or coated with tin :		
7210.11				-- Of a thickness of 0.5 mm or more :		
	7210.11.10	00	1	--- Containing by weight 0.6 % or more of carbon	kg	5
	7210.11.90	00	0	--- Other	kg	5
7210.12				-- Of a thickness of less than 0.5 mm :		
	7210.12.10	00	5	--- Containing by weight 0.6 % or more of carbon	kg	5
	7210.12.90	00	4	--- Other	kg	5
7210.20				- Plated or coated with lead, including terne-plate:		
	7210.20.10	00	2	-- Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	kg	5
	7210.20.90	00	1	-- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7210.30				- Electrolytically plated or coated with zinc :		
				-- Containing by weight less than 0.6 % of carbon :		
	7210.30.11	00	2	--- Of a thickness not exceeding 1.2 mm	kg	5
	7210.30.12	00	4	--- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	5
	7210.30.19	00	4	--- Other	kg	5
				-- Other :		
	7210.30.91	00	1	--- Of a thickness not exceeding 1.2 mm	kg	5
	7210.30.99	00	3	--- Other	kg	5
				- Otherwise plated or coated with zinc :		
7210.41				-- Corrugated :		
				--- Containing by weight less than 0.6 % of carbon :		
	7210.41.11	00	4	---- Of a thickness not exceeding 1.2 mm	kg	5
	7210.41.12	00	6	---- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	5
	7210.41.19	00	6	---- Other	kg	5
				--- Other :		
	7210.41.91	00	3	---- Of a thickness not exceeding 1.2 mm	kg	5
	7210.41.99	00	5	---- Other	kg	5
7210.49				-- Other :		
				--- Containing by weight less than 0.6 % of carbon :		
	7210.49.11	00	1	---- Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04 % of carbon and of a thickness not exceeding 1.2 mm	kg	5
	7210.49.14	00	0	---- Plated or coated with zinc-aluminium-magnesium alloys, of a thickness not exceeding 1.2 mm	kg	5
	7210.49.15	00	2	---- Plated or coated with zinc-aluminium-magnesium alloys, of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	5
	7210.49.16	00	4	---- Plated or coated with zinc-aluminium-magnesium alloys, of a thickness exceeding 1.5 mm	kg	5
	7210.49.17	00	6	---- Other, of a thickness not exceeding 1.2 mm	kg	5
	7210.49.18	00	1	---- Other, of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	5
	7210.49.19	00	3	---- Other	kg	5
				--- Other :		
	7210.49.91	00	0	---- Of a thickness not exceeding 1.2 mm	kg	5
	7210.49.99	00	2	---- Other	kg	5
7210.50	7210.50.00	00	4	- Plated or coated with chromium oxides or with chromium and chromium oxides	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Plated or coated with aluminium :		
7210.61				-- Plated or coated with aluminium-zinc alloys :		
				--- Containing by weight less than 0.6 % of carbon :		
	7210.61.11	00	0	---- Of a thickness not exceeding 1.2 mm	kg	5
	7210.61.12	00	2	---- Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	kg	5
	7210.61.19	00	2	---- Other	kg	5
				--- Other :		
	7210.61.91	00	6	---- Of a thickness not exceeding 1.2 mm	kg	5
	7210.61.92	00	1	---- Other, corrugated	kg	5
	7210.61.99	00	1	---- Other	kg	5
7210.69				-- Other :		
				--- Containing by weight less than 0.6 % of carbon :		
	7210.69.11	00	4	---- Of a thickness not exceeding 1.2 mm	kg	5
	7210.69.19	00	6	---- Other	kg	5
				--- Other :		
	7210.69.91	00	3	---- Of a thickness not exceeding 1.2 mm	kg	5
	7210.69.99	00	5	---- Other	kg	5
7210.70				- Painted, varnished or coated with plastics :		
				-- Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less :		
	7210.70.12	00	3	--- Painted after coating with zinc	kg	7.5
	7210.70.13	00	5	--- Painted after coating with aluminium-zinc alloys	kg	7.5
	7210.70.19	00	3	--- Other	kg	7.5
				-- Other, containing by weight less than 0.6 % of carbon :		
	7210.70.21	00	0	--- Painted	kg	7.5
	7210.70.29	00	2	--- Other	kg	7.5
				-- Other :		
	7210.70.91	00	0	--- Painted	kg	7.5
	7210.70.99	00	2	--- Other	kg	7.5
7210.90				- Other :		
	7210.90.10	00	2	-- Containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	kg	7.5
	7210.90.90	00	1	-- Other	kg	7.5
<b>72.11</b>				<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.</b>		
				- Not further worked than hot-rolled :		
7211.13				-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief :		
				--- Containing by weight less than 0.6 % of carbon :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	7211.13.12	00	0	---- Corrugated	kg	3
	7211.13.13	00	2	---- Hoop and strip	kg	3
	7211.13.14	00	4	---- Universal plates	kg	3
	7211.13.19	00	0	---- Other	kg	3
				--- Other :		
	7211.13.92	00	6	---- Hoop and strip	kg	3
	7211.13.93	00	1	---- Universal plates	kg	3
	7211.13.99	00	6	---- Other	kg	3
7211.14				-- Other, of a thickness of 4.75 mm or more :		
				--- Containing by weight less than 0.6 % of carbon :		
	7211.14.14	00	1	---- Corrugated	kg	3
	7211.14.15	00	3	---- Coils for re-rolling	kg	3
	7211.14.16	00	5	---- Hoop and strip	kg	3
	7211.14.17	00	0	---- Universal plates	kg	3
	7211.14.19	00	4	---- Other	kg	3
				--- Other :		
	7211.14.94	00	0	---- Hoop and strip	kg	3
	7211.14.95	00	2	---- Universal plates	kg	3
	7211.14.99	00	3	---- Other	kg	3
7211.19				-- Other :		
				--- Containing by weight less than 0.6 % of carbon :		
	7211.19.13	00	5	---- Hoop and strip; universal plates	kg	3
	7211.19.14	00	0	---- Corrugated	kg	3
	7211.19.19	00	3	---- Other	kg	3
				--- Other :		
	7211.19.91	00	0	---- Hoop and strip; universal plates	kg	3
	7211.19.99	00	2	---- Other	kg	3
				- Not further worked than cold-rolled (cold-reduced) :		
7211.23				-- Containing by weight less than 0.25 % of carbon:		
	7211.23.10	00	1	--- Corrugated	kg	3
	7211.23.20	00	0	--- Hoop and strip, of a width not exceeding 400 mm	kg	3
	7211.23.30	00	6	--- Other, of a thickness of 0.17 mm or less	kg	3
	7211.23.90	00	0	--- Other	kg	3
7211.29				-- Other :		
	7211.29.10	00	4	--- Corrugated	kg	3
	7211.29.20	00	3	--- Hoop and strip, of a width not exceeding 400 mm	kg	3
	7211.29.30	00	2	--- Other, of a thickness of 0.17 mm or less	kg	3
	7211.29.90	00	3	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7211.90				- Other :		
				-- Containing by weight less than 0.6 % of carbon :		
	7211.90.11	00	5	--- Hoop and strip, of a width not exceeding 25 mm	kg	3
	7211.90.12	00	0	--- Hoop and strip, of a width exceeding 400 mm	kg	3
	7211.90.13	00	2	--- Corrugated	kg	3
	7211.90.14	00	4	--- Other, of a thickness of 0.17 mm or less	kg	3
	7211.90.19	00	0	--- Other	kg	3
				-- Other :		
	7211.90.91	00	4	--- Of a thickness of 0.17 mm or less	kg	3
	7211.90.99	00	6	--- Other	kg	3
<b>72.12</b>				<b>Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.</b>		
7212.10				- Plated or coated with tin :		
				-- Containing by weight less than 0.6 % of carbon :		
	7212.10.11	00	1	--- Hoop and strip, of a width not exceeding 25 mm	kg	5
	7212.10.14	00	0	--- Hoop and strip, of a width exceeding 400 mm	kg	5
	7212.10.19	00	3	--- Other	kg	5
				-- Other :		
	7212.10.94	00	6	--- Hoop and strip, of a width not exceeding 400 mm	kg	5
	7212.10.99	00	2	--- Other	kg	5
7212.20				- Electrolytically plated or coated with zinc :		
	7212.20.10	00	4	-- Hoop and strip, of a width not exceeding 400 mm	kg	5
	7212.20.20	00	3	-- Other, containing by weight less than 0.6 % of carbon and of a thickness of 1.5 mm or less	kg	5
	7212.20.90	00	3	-- Other	kg	5
7212.30				- Otherwise plated or coated with zinc :		
				-- Containing by weight less than 0.6 % of carbon :		
	7212.30.11	00	4	--- Hoop and strip, of a width not exceeding 25 mm	kg	5
	7212.30.12	00	6	--- Hoop and strip, of a width exceeding 25 mm and not exceeding 400 mm	kg	5
	7212.30.13	00	1	--- Other, of a thickness of 1.5 mm or less	kg	5
	7212.30.14	00	3	--- Other, coated with zinc by the iron-zinc alloy coating method, containing by weight less than 0.04 % of carbon	kg	5
	7212.30.19	00	6	--- Other	kg	5
	7212.30.90	00	1	-- Other	kg	5
7212.40				- Painted, varnished or coated with plastics :		
				-- Containing by weight less than 0.6 % of carbon :		
	7212.40.11	00	2	--- Hoop and strip, of a width not exceeding 400 mm	kg	7.5
	7212.40.12	00	4	--- Other hoop and strip	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	7212.40.13	00	6	--- Other, painted after coating with zinc	kg	7.5
	7212.40.14	00	1	--- Other, painted after coating with aluminium-zinc alloys	kg	7.5
	7212.40.19	00	4	--- Other	kg	7.5
				-- Other :		
	7212.40.91	00	1	--- Hoop and strip, of a width not exceeding 400 mm	kg	7.5
	7212.40.99	00	3	--- Other	kg	7.5
7212.50				- Otherwise plated or coated :		
				-- Plated or coated with chromium oxides or with chromium and chromium oxides :		
	7212.50.14	00	6	--- Hoop and strip, of a width exceeding 25 mm; universal plates	kg	5
	7212.50.19	00	2	--- Other	kg	5
				-- Plated or coated with aluminium-zinc alloys :		
	7212.50.23	00	3	--- Hoop and strip, of a width not exceeding 25 mm	kg	5
	7212.50.24	00	5	--- Other hoop and strip; universal plates	kg	5
	7212.50.29	00	1	--- Other	kg	5
				-- Other :		
	7212.50.93	00	3	--- Hoop and strip, of a width not exceeding 25 mm	kg	5
	7212.50.94	00	5	--- Other hoop and strip; universal plates	kg	5
	7212.50.99	00	1	--- Other	kg	5
7212.60				- Clad :		
				-- Containing by weight less than 0.6 % of carbon :		
	7212.60.11	00	5	--- Hoop and strip	kg	5
	7212.60.12	00	0	--- Other, of a thickness of 1.5 mm or less	kg	5
	7212.60.19	00	0	--- Other	kg	5
				-- Other :		
	7212.60.91	00	4	--- Hoop and strip	kg	5
	7212.60.99	00	6	--- Other	kg	5
<b>72.13</b>				<b>Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.</b>		
7213.10				- Containing indentations, ribs, grooves or other deformations produced during the rolling process:		
	7213.10.10	00	0	-- Of circular cross-section measuring not exceeding 50 mm in diameter	kg	5
	7213.10.90	00	6	-- Other	kg	5
7213.20	7213.20.00	00	6	- Other, of free-cutting steel	kg	5
				- Other :		
7213.91				-- Of circular cross-section measuring less than 14 mm in diameter :		
	7213.91.10	00	2	--- Of a kind used for producing soldering sticks	kg	5
	7213.91.20	00	1	--- Of a kind used for concrete reinforcement (rebars)	kg	5
	7213.91.30	00	0	--- Other, containing by weight 0.6 % or more of carbon, not more than 0.03 % of phosphorus and not more than 0.035 % of sulphur	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	7213.91.90	00	1	--- Other	kg	5
7213.99				-- Other :		
	7213.99.10	00	6	--- Of a kind used for producing soldering sticks	kg	5
	7213.99.20	00	5	--- Of a kind used for concrete reinforcement (rebars)	kg	5
	7213.99.90	00	5	--- Other	kg	5
<b>72.14</b>				<b>Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.</b>		
7214.10				- Forged :		
				-- Containing by weight less than 0.6 % of carbon :		
	7214.10.11	00	3	--- Of circular cross-section	kg	5
	7214.10.19	00	5	--- Other	kg	5
				-- Other :		
	7214.10.21	00	2	--- Of circular cross-section	kg	5
	7214.10.29	00	4	--- Other	kg	5
7214.20				- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling :		
				-- Containing by weight less than 0.6 % of carbon :		
				--- Of circular cross-section :		
	7214.20.31	00	6	---- Of a kind used for concrete reinforcement (rebars)	kg	5
	7214.20.39	00	1	---- Other	kg	5
				--- Other :		
	7214.20.41	00	5	---- Of a kind used for concrete reinforcement (rebars)	kg	5
	7214.20.49	00	0	---- Other	kg	5
				-- Other :		
				--- Of circular cross-section :		
	7214.20.51	00	4	---- Of a kind used for concrete reinforcement (rebars)	kg	5
	7214.20.59	00	6	---- Other	kg	5
				--- Other :		
	7214.20.61	00	3	---- Of a kind used for concrete reinforcement (rebars)	kg	5
	7214.20.69	00	5	---- Other	kg	5
7214.30				- Other, of free-cutting steel :		
	7214.30.10	00	4	-- Of circular cross-section	kg	5
	7214.30.90	00	3	-- Other	kg	5
				- Other :		
7214.91				-- Of rectangular (other than square) cross-section:		
				--- Containing by weight less than 0.6 % of carbon :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	7214.91.11	00	5	---- Containing by weight 0.38 % or more of carbon and less than 1.15 % of manganese	kg	5
	7214.91.12	00	0	---- Containing by weight 0.17 % or more but not more than 0.46 % of carbon and 1.2 % or more but less than 1.65 % of manganese	kg	5
	7214.91.19	00	0	---- Other	kg	5
	7214.91.20	00	2	--- Containing by weight 0.6 % or more of carbon	kg	5
7214.99				-- Other :		
				--- Containing by weight 0.6 % or more of carbon, other than of circular cross-section :		
	7214.99.11	00	2	---- Containing by weight less than 1.15 % of manganese	kg	5
	7214.99.19	00	4	---- Other	kg	5
				--- Other :		
	7214.99.91	00	1	---- Containing by weight less than 0.38 % of carbon, not more than 0.05 % of phosphorus and not more than 0.05 % of sulphur	kg	5
	7214.99.92	00	3	---- Containing by weight 0.38 % or more of carbon and less than 1.15 % of manganese	kg	5
	7214.99.93	00	5	---- Containing by weight 0.17 % or more but less than 0.46 % of carbon and 1.2 % or more but less than 1.65 % of manganese	kg	5
	7214.99.99	00	3	---- Other	kg	5
<b>72.15</b>				<b>Other bars and rods of iron or non-alloy steel.</b>		
7215.10				- Of free-cutting steel, not further worked than cold-formed or cold-finished :		
	7215.10.10	00	2	-- Of circular cross-section	kg	5
	7215.10.90	00	1	-- Other	kg	5
7215.50				- Other, not further worked than cold-formed or cold-finished :		
	7215.50.10	00	1	-- Containing by weight 0.6 % or more of carbon, other than of circular cross-section	kg	5
				-- Other :		
	7215.50.91	00	2	--- Of a kind used for concrete reinforcement (rebars)	kg	5
	7215.50.99	00	4	--- Other	kg	5
7215.90				- Other :		
	7215.90.10	00	0	-- Of a kind used for concrete reinforcement (rebars)	kg	5
				-- Other :		
	7215.90.91	00	1	--- Of circular cross-section	kg	5
	7215.90.99	00	3	--- Other	kg	5
<b>72.16</b>				<b>Angles, shapes and sections of iron or non-alloy steel.</b>		
7216.10	7216.10.00	00	4	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :		
7216.21				-- L sections :		
	7216.21.10	00	5	--- Containing by weight less than 0.6 % of carbon	kg	5
	7216.21.90	00	4	--- Other	kg	5
7216.22	7216.22.00	00	3	-- T sections	kg	5
				- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :		
7216.31				-- U sections :		
	7216.31.10	00	3	--- Containing by weight 0.6 % or more of carbon	kg	5
	7216.31.90	00	2	--- Other	kg	5
7216.32				-- I sections :		
	7216.32.10	00	0	--- Of a thickness of 5 mm or less	kg	5
	7216.32.90	00	6	--- Other	kg	5
7216.33				-- H sections :		
				--- Containing by weight less than 0.6 % of carbon :		
	7216.33.11	00	6	---- Thickness of the flange not less than thickness of the web	kg	5
	7216.33.19	00	1	---- Other	kg	5
	7216.33.90	00	3	--- Other	kg	5
7216.40				- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more :		
	7216.40.10	00	4	-- Containing by weight 0.6 % or more of carbon	kg	5
	7216.40.90	00	3	-- Other	kg	5
7216.50				- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded :		
				-- Of a height of less than 80 mm :		
	7216.50.11	00	4	--- Containing by weight 0.6 % or more of carbon	kg	5
	7216.50.19	00	6	--- Other	kg	5
				-- Other :		
	7216.50.91	00	3	--- Containing by weight 0.6 % or more of carbon	kg	5
	7216.50.99	00	5	--- Other	kg	5
				- Angles, shapes and sections, not further worked than cold-formed or cold-finished :		
7216.61	7216.61.00	00	5	-- Obtained from flat-rolled products	kg	5
7216.69	7216.69.00	00	2	-- Other	kg	5
				- Other :		
7216.91				-- Cold-formed or cold-finished from flat-rolled products :		
	7216.91.10	00	5	--- Angles, other than slotted angles, containing by weight 0.6 % or more of carbon	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	7216.91.90	00	4	--- Other	kg	5
7216.99	7216.99.00	00	3	-- Other	kg	5
<b>72.17</b>				<b>Wire of iron or non-alloy steel.</b>		
7217.10				- Not plated or coated, whether or not polished :		
	7217.10.10	00	4	-- Containing by weight less than 0.25 % of carbon	kg	3
				-- Containing by weight 0.25 % or more but less than 0.6 % of carbon :		
	7217.10.22	00	0	--- Reed wire; wire of a kind used for making strands for prestressing concrete; free-cutting steel wire	kg	3
	7217.10.29	00	0	--- Other	kg	3
				-- Containing by weight 0.6 % or more of carbon:		
	7217.10.32	00	6	--- Spokes wire; reed wire; free-cutting steel wire	kg	3
	7217.10.33	00	1	--- Wire of a kind used for making strands for prestressing concrete	kg	3
	7217.10.39	00	6	--- Other	kg	3
7217.20				- Plated or coated with zinc :		
	7217.20.10	00	2	-- Containing by weight less than 0.25 % of carbon	kg	5
	7217.20.20	00	1	-- Containing by weight 0.25 % or more of carbon but less than 0.45 % of carbon	kg	5
				-- Containing by weight 0.45 % or more of carbon :		
	7217.20.91	00	3	--- Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	kg	5
	7217.20.99	00	5	--- Other	kg	5
7217.30				- Plated or coated with other base metals :		
				-- Containing by weight less than 0.25 % of carbon :		
	7217.30.11	00	2	--- Plated or coated with tin	kg	5
	7217.30.19	00	4	--- Other	kg	5
	7217.30.20	00	6	-- Containing by weight 0.25 % or more of carbon but less than 0.6 % of carbon	kg	5
				-- Containing by weight 0.6 % or more of carbon:		
	7217.30.33	00	4	--- Brass coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	kg	5
	7217.30.34	00	6	--- Other copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres	kg	5
	7217.30.35	00	1	--- Other, plated or coated with tin	kg	5
	7217.30.39	00	2	--- Other	kg	5
7217.90				- Other :		
	7217.90.10	00	2	-- Containing by weight less than 0.25 % of carbon	kg	5
	7217.90.90	00	1	-- Other	kg	5

**SUB-CHAPTER III  
STAINLESS STEEL**

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>72.18</b>				<b>Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.</b>		
7218.10	7218.10.00	00	6	- Ingots and other primary forms - Other :	kg	zero
7218.91	7218.91.00	00	1	-- Of rectangular (other than square) cross-section	kg	5
7218.99	7218.99.00	00	5	-- Other	kg	5
<b>72.19</b>				<b>Flat-rolled products of stainless steel, of a width of 600 mm or more.</b>		
				- Not further worked than hot-rolled, in coils :		
7219.11	7219.11.00	00	4	-- Of a thickness exceeding 10 mm	kg	5
7219.12	7219.12.00	00	1	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	5
7219.13	7219.13.00	00	5	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	5
7219.14	7219.14.00	00	2	-- Of a thickness of less than 3 mm - Not further worked than hot-rolled, not in coils :	kg	5
7219.21	7219.21.00	00	2	-- Of a thickness exceeding 10 mm	kg	5
7219.22	7219.22.00	00	6	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	kg	5
7219.23	7219.23.00	00	3	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	5
7219.24	7219.24.00	00	0	-- Of a thickness of less than 3 mm - Not further worked than cold-rolled (cold-reduced) :	kg	5
7219.31	7219.31.00	00	0	-- Of a thickness of 4.75 mm or more	kg	5
7219.32	7219.32.00	00	4	-- Of a thickness of 3 mm or more but less than 4.75 mm	kg	5
7219.33	7219.33.00	00	1	-- Of a thickness exceeding 1 mm but less than 3 mm	kg	5
7219.34	7219.34.00	00	5	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	kg	5
7219.35	7219.35.00	00	2	-- Of a thickness of less than 0.5 mm	kg	5
7219.90	7219.90.00	00	5	- Other	kg	5
<b>72.20</b>				<b>Flat-rolled products of stainless steel, of a width of less than 600 mm.</b>		
				- Not further worked than hot-rolled :		
7220.11				-- Of a thickness of 4.75 mm or more :		
	7220.11.10	00	4	--- Hoop and strip, of a width not exceeding 400 mm	kg	5
	7220.11.90	00	3	--- Other	kg	5
7220.12				-- Of a thickness of less than 4.75 mm :		
	7220.12.10	00	1	--- Hoop and strip, of a width not exceeding 400 mm	kg	5
	7220.12.90	00	0	--- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7220.20				- Not further worked than cold-rolled (cold-reduced) :		
	7220.20.10	00	5	-- Hoop and strip, of a width not exceeding 400 mm	kg	5
	7220.20.90	00	4	-- Other	kg	5
7220.90				- Other :		
	7220.90.10	00	5	-- Hoop and strip, of a width not exceeding 400 mm	kg	5
	7220.90.90	00	4	-- Other	kg	5
<b>72.21</b> 7221.00	7221.00.00	00	4	<b>Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.</b>	kg	5
<b>72.22</b>				<b>Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.</b>		
				- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :		
7222.11	7222.11.00	00	0	-- Of circular cross-section	kg	5
7222.19	7222.19.00	00	4	-- Other	kg	5
7222.20				- Bars and rods, not further worked than cold-formed or cold-finished :		
	7222.20.10	00	0	-- Of circular cross-section	kg	5
	7222.20.90	00	6	-- Other	kg	5
7222.30				- Other bars and rods :		
	7222.30.10	00	5	-- Of circular cross-section	kg	5
	7222.30.90	00	4	-- Other	kg	5
7222.40				- Angles, shapes and sections :		
	7222.40.10	00	3	-- Not further worked than hot-rolled, hot-drawn or extruded	kg	5
	7222.40.90	00	2	-- Other	kg	5
<b>72.23</b> 7223.00				<b>Wire of stainless steel.</b>		
	7223.00.10	00	5	- Of cross-section exceeding 13 mm	kg	5
	7223.00.90	00	4	- Other	kg	5

**SUB-CHAPTER IV**

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

<b>WCO H.S Code</b>	<b>AHTN Code</b>	<b>Stat. Code</b>	<b>MACCS Code</b>	<b>Description</b>	<b>Unit</b>	<b>MCT Rate (%)</b>
<b>72.24</b>				<b>Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.</b>		
7224.10	7224.10.00	00	5	- Ingots and other primary forms	kg	zero
7224.90	7224.90.00	00	3	- Other	kg	5
<b>72.25</b>				<b>Flat-rolled products of other alloy steel, of a width of 600 mm or more.</b>		
				- Of silicon-electrical steel :		
7225.11	7225.11.00	00	3	-- Grain-oriented	kg	5
7225.19	7225.19.00	00	0	-- Other	kg	5
7225.30				- Other, not further worked than hot-rolled, in coils :		
	7225.30.10	00	1	-- Of high speed steel	kg	5
	7225.30.90	00	0	-- Other	kg	5
7225.40				- Other, not further worked than hot-rolled, not in coils :		
	7225.40.10	00	6	-- Of high speed steel	kg	5
	7225.40.90	00	5	-- Other	kg	5
7225.50				- Other, not further worked than cold-rolled (cold-reduced) :		
	7225.50.10	00	4	-- Of high speed steel	kg	5
	7225.50.90	00	3	-- Other	kg	5
				- Other :		
7225.91				-- Electrolytically plated or coated with zinc :		
	7225.91.10	00	0	--- Of high speed steel	kg	5
	7225.91.90	00	6	--- Other	kg	5
7225.92				-- Otherwise plated or coated with zinc :		
	7225.92.10	00	4	--- Of high speed steel	kg	5
	7225.92.20	00	3	--- Other, plated or coated with zinc-aluminium-magnesium alloys	kg	5
	7225.92.90	00	3	--- Other	kg	5
7225.99				-- Other :		
	7225.99.10	00	4	--- Of high speed steel	kg	5
	7225.99.90	00	3	--- Other	kg	5
<b>72.26</b>				<b>Flat-rolled products of other alloy steel, of a width of less than 600 mm.</b>		
				- Of silicon-electrical steel :		
7226.11				-- Grain-oriented :		
	7226.11.10	00	3	--- Hoop and strip, of a width not exceeding 400 mm	kg	5
	7226.11.90	00	2	--- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7226.19				-- Other :		
	7226.19.10	00	0	--- Hoop and strip, of a width not exceeding 400 mm	kg	5
	7226.19.90	00	6	--- Other	kg	5
7226.20				- Of high speed steel :		
	7226.20.10	00	4	-- Hoop and strip, of a width not exceeding 400 mm	kg	5
	7226.20.90	00	3	-- Other	kg	5
				- Other :		
7226.91				-- Not further worked than hot-rolled :		
	7226.91.10	00	1	--- Hoop and strip, of a width not exceeding 400 mm	kg	5
	7226.91.90	00	0	--- Other	kg	5
7226.92				-- Not further worked than cold-rolled (cold-reduced) :		
	7226.92.10	00	5	--- Hoop and strip, of a width not exceeding 400 mm	kg	5
	7226.92.90	00	4	--- Other	kg	5
7226.99				-- Other :		
				--- Hoop and strip, of a width not exceeding 400 mm :		
	7226.99.11	00	0	---- Plated or coated with zinc	kg	5
	7226.99.19	00	2	---- Other	kg	5
				--- Other :		
	7226.99.91	00	6	---- Plated or coated with zinc	kg	5
	7226.99.99	00	1	---- Other	kg	5
<b>72.27</b>				<b>Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.</b>		
7227.10	7227.10.00	00	1	- Of high speed steel	kg	5
7227.20	7227.20.00	00	6	- Of silico-manganese steel	kg	5
7227.90				- Other :		
	7227.90.10	00	5	-- Containing by weight 0.5 % or more of chromium	kg	5
	7227.90.90	00	4	-- Other	kg	5
<b>72.28</b>				<b>Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.</b>		
7228.10				- Bars and rods, of high speed steel :		
	7228.10.10	00	1	-- Of circular cross-section	kg	5
	7228.10.90	00	0	-- Other	kg	5
7228.20				- Bars and rods, of silico-manganese steel :		
				-- Of circular cross-section :		
	7228.20.11	00	1	--- Not further worked than hot-rolled, hot-drawn or extruded	kg	5
	7228.20.19	00	3	--- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				-- Other :		
	7228.20.91	00	0	--- Not further worked than hot-rolled, hot-drawn or extruded	kg	5
	7228.20.99	00	2	--- Other	kg	5
7228.30				- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded :		
	7228.30.10	00	4	-- Of circular cross-section	kg	5
	7228.30.90	00	3	-- Other	kg	5
7228.40				- Other bars and rods, not further worked than forged :		
	7228.40.10	00	2	-- Of circular cross-section	kg	5
	7228.40.90	00	1	-- Other	kg	5
7228.50				- Other bars and rods, not further worked than cold-formed or cold-finished :		
	7228.50.10	00	0	-- Of circular cross-section	kg	5
	7228.50.90	00	6	-- Other	kg	5
7228.60				- Other bars and rods :		
	7228.60.10	00	5	-- Of circular cross-section	kg	5
	7228.60.90	00	4	-- Other	kg	5
7228.70				- Angles, shapes and sections :		
	7228.70.10	00	3	-- Not further worked than hot-rolled, hot-drawn or extruded	kg	5
	7228.70.90	00	2	-- Other	kg	5
7228.80				- Hollow drill bars and rods :		
				-- Containing by weight 0.6 % or more of carbon:		
	7228.80.11	00	3	--- Of circular cross-section	kg	5
	7228.80.19	00	5	--- Other	kg	5
	7228.80.90	00	0	-- Other	kg	5
<b>72.29</b>				<b>Wire of other alloy steel.</b>		
7229.20	7229.20.00	00	1	- Of silico-manganese steel	kg	5
7229.90				- Other :		
				-- Of cross-section not exceeding 5.5 mm :		
	7229.90.21	00	1	--- Containing by weight 0.5 % or more of chromium	kg	5
	7229.90.29	00	3	--- Other	kg	5
	7229.90.30	00	5	-- Other, of high speed steel	kg	5
				-- Other :		
	7229.90.91	00	1	--- Containing by weight 0.5 % or more of chromium	kg	5
	7229.90.99	00	3	--- Other	kg	5

## Chapter 73

### Articles of iron or steel

#### Notes.

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

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>73.01</b>				<b>Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.</b>		
7301.10	7301.10.00	00	5	- Sheet piling	kg	5
7301.20	7301.20.00	00	3	- Angles, shapes and sections	kg	5
<b>73.02</b>				<b>Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.</b>		
7302.10	7302.10.00	00	6	- Rails	kg	3
7302.30	7302.30.00	00	2	- Switch blades, crossing frogs, point rods and other crossing pieces	kg	3
7302.40	7302.40.00	00	0	- Fish-plates and sole plates	kg	3
7302.90				- Other :		
	7302.90.10	00	3	-- Sleepers (cross-ties)	kg	3
	7302.90.90	00	2	-- Other	kg	3
<b>73.03</b> 7303.00				<b>Tubes, pipes and hollow profiles, of cast iron.</b>		
				- Tubes and pipes :		
	7303.00.11	00	3	-- Hubless tubes and pipes	kg	5
	7303.00.19	00	5	-- Other	kg	5
				- Other :		
	7303.00.91	00	2	-- With an external diameter not exceeding 100 mm	kg	5
	7303.00.99	00	4	-- Other	kg	5
<b>73.04</b>				<b>Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.</b>		
				- Line pipe of a kind used for oil or gas pipelines :		
7304.11	7304.11.00	00	5	-- Of stainless steel	kg	5
7304.19	7304.19.00	00	2	-- Other	kg	5
				- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :		
7304.22				-- Drill pipe of stainless steel :		
	7304.22.10	00	6	--- With a yield strength less than 80,000 psi, without threaded end	kg	5
	7304.22.90	00	5	--- Other	kg	5
7304.23				-- Other drill pipe :		
	7304.23.10	00	3	--- With a yield strength less than 80,000 psi, without threaded end	kg	5
	7304.23.90	00	2	--- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7304.24				-- Other, of stainless steel :		
	7304.24.10	00	0	--- Casing and tubing with a yield strength less than 80,000 psi, without threaded end	kg	5
	7304.24.20	00	6	--- Casing and tubing with a yield strength less than 80,000 psi, with threaded end	kg	5
	7304.24.30	00	5	--- Casing and tubing with a yield strength 80,000 psi or more, whether or not with threaded end	kg	5
7304.29				-- Other :		
	7304.29.10	00	6	--- Casing and tubing with a yield strength less than 80,000 psi, without threaded end	kg	5
	7304.29.20	00	5	--- Casing and tubing with a yield strength less than 80,000 psi, with threaded end	kg	5
	7304.29.30	00	4	--- Casing and tubing with a yield strength 80,000 psi or more, whether or not with threaded end	kg	5
				- Other, of circular cross-section, of iron or non-alloy steel :		
7304.31				-- Cold-drawn or cold-rolled (cold-reduced) :		
	7304.31.10	00	0	--- Drillrod casing and tubing with pin and box threads	kg	5
	7304.31.20	00	6	--- High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	kg	5
	7304.31.40	00	4	--- Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	kg	5
	7304.31.90	00	6	--- Other	kg	5
7304.39				-- Other :		
	7304.39.20	00	3	--- High-pressure pipe capable of withstanding a pressure of not less than 42,000 psi	kg	5
	7304.39.40	00	1	--- Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	kg	5
	7304.39.90	00	3	--- Other	kg	5
				- Other, of circular cross-section, of stainless steel:		
7304.41	7304.41.00	00	6	-- Cold-drawn or cold-rolled (cold-reduced)	kg	5
7304.49	7304.49.00	00	3	-- Other	kg	5
				- Other, of circular cross-section, of other alloy steel :		
7304.51				-- Cold-drawn or cold-rolled (cold-reduced) :		
	7304.51.10	00	3	--- Drillrod casing and tubing with pin and box threads	kg	5
	7304.51.20	00	2	--- High-pressure pipe with a yield strength not less than 42,000 psi	kg	5
	7304.51.90	00	2	--- Other	kg	5
7304.59				-- Other :		
	7304.59.10	00	0	--- High-pressure pipe with a yield strength not less than 42,000 psi	kg	5
	7304.59.90	00	6	--- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7304.90				- Other :		
	7304.90.10	00	5	--- High-pressure pipe with a yield strength not less than 42,000 psi	kg	5
	7304.90.30	00	3	-- Other, having an external diameter of less than 140 mm and containing less than 0.45 % by weight of carbon	kg	5
	7304.90.90	00	4	-- Other	kg	5
<b>73.05</b>				<b>Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.</b>		
				- Line pipe of a kind used for oil or gas pipelines :		
7305.11	7305.11.00	00	6	-- Longitudinally submerged arc welded	kg	5
7305.12				-- Other, longitudinally welded :		
	7305.12.10	00	2	--- Electric resistance welded (ERW)	kg	5
	7305.12.90	00	1	--- Other	kg	5
7305.19				-- Other :		
	7305.19.10	00	2	--- Spiral or helical submerged arc welded	kg	5
	7305.19.90	00	1	--- Other	kg	5
7305.20	7305.20.00	00	0	- Casing of a kind used in drilling for oil or gas	kg	5
				- Other, welded :		
7305.31				-- Longitudinally welded :		
	7305.31.10	00	1	--- Stainless steel pipes and tubes	kg	5
	7305.31.90	00	0	--- Other	kg	5
7305.39				-- Other :		
	7305.39.10	00	5	--- High-pressure pipe with a yield strength not less than 42,000 psi	kg	5
	7305.39.90	00	4	--- Other	kg	5
7305.90	7305.90.00	00	0	- Other	kg	5
<b>73.06</b>				<b>Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.</b>		
				- Line pipe of a kind used for oil or gas pipelines :		
7306.11				-- Welded, of stainless steel :		
	7306.11.10	00	6	--- Longitudinally electric resistance welded (ERW)	kg	5
	7306.11.90	00	5	--- Other	kg	5
7306.19				-- Other :		
	7306.19.10	00	3	--- Longitudinally electric resistance welded (ERW)	kg	5
	7306.19.20	00	2	--- Spiral or helical submerged arc welded	kg	5
	7306.19.90	00	2	--- Other	kg	5
				- Casing and tubing of a kind used in drilling for oil or gas :		
7306.21	7306.21.00	00	5	-- Welded, of stainless steel	kg	5
7306.29	7306.29.00	00	2	-- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7306.30				- Other, welded, of circular cross-section, of iron or non-alloy steel :		
				-- Boiler tubes :		
	7306.30.11	00	0	--- With an external diameter less than 12.5 mm	kg	5
	7306.30.19	00	2	--- Other	kg	5
				-- Copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm :		
	7306.30.21	00	6	--- With an external diameter less than 12.5 mm	kg	5
	7306.30.29	00	1	--- Other	kg	5
	7306.30.30	00	3	-- Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	kg	5
				-- High-pressure pipe with a yield strength not less than 42,000 psi :		
	7306.30.41	00	4	--- With an external diameter less than 12.5 mm	kg	5
	7306.30.49	00	6	--- Other	kg	5
				-- Other :		
	7306.30.91	00	6	--- With an internal diameter of 12.5 mm or more, an external diameter less than 140 mm and containing by weight less than 0.45 % of carbon	kg	5
	7306.30.92	00	1	--- With an internal diameter less than 12.5 mm	kg	5
	7306.30.99	00	1	--- Other	kg	5
7306.40				- Other, welded, of circular cross-section, of stainless steel :		
				-- Boiler tubes :		
	7306.40.11	00	5	--- With an external diameter not exceeding 12.5 mm	kg	5
	7306.40.19	00	0	--- Other	kg	5
	7306.40.20	00	2	-- Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	kg	5
	7306.40.30	00	1	-- Pipes and tubes containing by weight at least 30 % of nickel, with an external diameter not exceeding 10 mm	kg	5
	7306.40.90	00	2	-- Other	kg	5
7306.50				- Other, welded, of circular cross-section, of other alloy steel :		
				-- Boiler tubes :		
	7306.50.11	00	3	--- With an external diameter less than 12.5 mm	kg	5
	7306.50.19	00	5	--- Other	kg	5
				-- Other :		
	7306.50.91	00	2	--- With an external diameter less than 12.5 mm	kg	5
	7306.50.99	00	4	--- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7306.61				- Other, welded, of non-circular cross-section : -- Of square or rectangular cross-section :		
	7306.61.10	00	3	--- With an external diagonal cross-section less than 12.5 mm	kg	5
	7306.61.90	00	2	--- Other	kg	5
7306.69				-- Of other non-circular cross-section :		
	7306.69.10	00	0	--- With an external diagonal cross-section less than 12.5 mm	kg	5
	7306.69.90	00	6	--- Other	kg	5
7306.90				- Other :		
				-- Copper brazed pipes and tubes :		
	7306.90.11	00	2	--- With an external diagonal cross-section less than 12.5 mm	kg	5
	7306.90.19	00	4	--- Other	kg	5
				-- Other :		
	7306.90.91	00	1	--- High pressure pipes with a yield strength not less than 42,000 psi, with an internal diameter of less than 12.5 mm	kg	5
	7306.90.94	00	0	--- Other high pressure pipes, with an external diameter of less than 12.5 mm	kg	5
	7306.90.95	00	2	--- Other high pressure pipes, with an external diameter of 12.5 mm or more	kg	5
	7306.90.96	00	4	--- Other, with an external diagonal cross-section less than 12.5 mm	kg	5
	7306.90.97	00	6	--- Other, with an internal diameter more than 12.5 mm, an external diameter less than 140 mm and containing by weight less than 0.45% of carbon	kg	5
	7306.90.99	00	3	--- Other	kg	5
<b>73.07</b>				<b>Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.</b>		
				- Cast fittings :		
7307.11				-- Of non-malleable cast iron :		
	7307.11.10	00	0	--- Hubless tube or pipe fittings	kg	5
	7307.11.90	00	6	--- Other	kg	5
7307.19	7307.19.00	00	5	-- Other	kg	5
				- Other, of stainless steel :		
7307.21				-- Flanges :		
	7307.21.10	00	5	--- Having an internal diameter of less than 15 cm	kg	5
	7307.21.90	00	4	--- Other	kg	5
7307.22				-- Threaded elbows, bends and sleeves :		
	7307.22.10	00	2	--- Having an internal diameter of less than 15 cm	kg	5
	7307.22.90	00	1	--- Other	kg	5
7307.23				-- Butt welding fittings :		
	7307.23.10	00	6	--- Having an internal diameter of less than 15 cm	kg	5
	7307.23.90	00	5	--- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7307.29				-- Other :		
	7307.29.10	00	2	--- Having an internal diameter of less than 15 cm	kg	5
	7307.29.90	00	1	--- Other	kg	5
				- Other :		
7307.91				-- Flanges :		
	7307.91.10	00	5	--- Having an internal diameter of less than 15 cm	kg	5
	7307.91.90	00	4	--- Other	kg	5
7307.92				-- Threaded elbows, bends and sleeves :		
	7307.92.10	00	2	--- Having an internal diameter of less than 15 cm	kg	5
	7307.92.90	00	1	--- Other	kg	5
7307.93				-- Butt welding fittings :		
	7307.93.10	00	6	--- Having an internal diameter of less than 15 cm	kg	5
	7307.93.90	00	5	--- Other	kg	5
7307.99				-- Other :		
	7307.99.10	00	2	--- Having an internal diameter of less than 15 cm	kg	5
	7307.99.90	00	1	--- Other	kg	5
<b>73.08</b>				<b>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.</b>		
7308.10				- Bridges and bridge-sections :		
	7308.10.10	00	4	-- Prefabricated modular type joined by shear connectors	kg	5
	7308.10.90	00	3	-- Other	kg	5
7308.20				- Towers and lattice masts :		
				-- Towers :		
	7308.20.11	00	4	--- Prefabricated modular type joined by shear connectors	kg	5
	7308.20.19	00	6	--- Other	kg	5
				-- Lattice masts :		
	7308.20.21	00	3	--- Prefabricated modular type joined by shear connectors	kg	5
	7308.20.29	00	5	--- Other	kg	5
7308.30				- Doors, windows and their frames and thresholds for doors :		
	7308.30.10	00	0	-- Doors, of a thickness of 6 mm or more but not exceeding 8 mm	kg	5
	7308.30.90	00	6	-- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7308.40				- Equipment for scaffolding, shuttering, propping or pit-propping :		
	7308.40.10	00	5	-- Prefabricated modular type joined by shear connectors	kg	5
	7308.40.90	00	4	-- Other	kg	5
7308.90				- Other :		
	7308.90.20	00	1	-- Prefabricated modular type joined by shear connectors	kg	5
	7308.90.40	00	6	-- Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	kg	5
	7308.90.50	00	5	-- Rails for ships	kg	5
	7308.90.60	00	4	-- Perforated cable trays	kg	5
				-- Other :		
	7308.90.92	00	5	--- Guardrails	kg	5
	7308.90.99	00	5	--- Other	kg	5
<b>73.09</b> 7309.00				<b>Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>		
				- Of a kind used for the conveyance or packing of goods :		
	7309.00.11	00	2	-- Lined or heat-insulated	kg	10
	7309.00.19	00	4	-- Other	kg	10
				- Other :		
	7309.00.91	00	1	-- Lined or heat-insulated	kg	10
	7309.00.99	00	3	-- Other	kg	10
<b>73.10</b>				<b>Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>		
7310.10				- Of a capacity of 50 l or more :		
	7310.10.10	00	6	-- Of tinplate	kg	10
				-- Other :		
	7310.10.91	00	0	--- Casting, forging or stamping, in the rough state	kg	10
	7310.10.99	00	2	--- Other	kg	10
				- Of a capacity of less than 50 l :		
7310.21				-- Cans which are to be closed by soldering or crimping :		
				--- Of a capacity of less than 1 l :		
	7310.21.11	00	3	---- Of tinplate	kg	10
	7310.21.19	00	5	---- Other	kg	10
				--- Other :		
	7310.21.91	00	2	---- Of tinplate	kg	10
	7310.21.99	00	4	---- Other	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7310.29				-- Other :		
				--- Of a capacity of less than 1 l :		
	7310.29.11	00	0	---- Of tinplate	kg	10
	7310.29.19	00	2	---- Other	kg	10
				--- Other :		
	7310.29.91	00	6	---- Of tinplate	kg	10
	7310.29.92	00	1	---- Other casting, forging or stamping, in the rough state	kg	10
	7310.29.99	00	1	---- Other	kg	10
<b>73.11</b> 7311.00				<b>Containers for compressed or liquefied gas, of iron or steel.</b>		
				- Seamless steel cylinders :		
	7311.00.21	00	3	-- Of a capacity of 30 l or more, but less than 110 l, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG)	kg	10
	7311.00.22	00	5	-- Of a capacity of 110 l or more, for Automotive Compressed Natural Gas (CNG) or Liquefied Natural Gas (LNG)	kg	10
	7311.00.23	00	0	-- Of a capacity of less than 30 l, for Liquefied Petroleum Gas (LPG)	kg	10
	7311.00.24	00	2	-- Of a capacity of 30 l or more, but less than 110 l, for Liquefied Petroleum Gas (LPG)	kg	10
	7311.00.25	00	4	-- Other, for Liquefied Petroleum Gas (LPG)	kg	10
	7311.00.26	00	6	-- Other, of a capacity of less than 30 l	kg	10
	7311.00.27	00	1	-- Other, of a capacity of 30 l or more, but less than 110 l	kg	10
	7311.00.29	00	5	-- Other	kg	10
				- Other :		
	7311.00.91	00	3	-- Of a capacity not exceeding 7.3 l	kg	10
	7311.00.92	00	5	-- Of a capacity more than 7.3 l but less than 30 l	kg	10
	7311.00.94	00	2	-- Of a capacity of 30 l or more, but less than 110 l	kg	10
	7311.00.99	00	5	-- Other	kg	10
<b>73.12</b>				<b>Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.</b>		
7312.10				- Stranded wire, ropes and cables :		
	7312.10.10	00	1	-- Locked coils, flattened strands and non-rotating wire ropes	kg	5
	7312.10.20			-- Plated or coated with brass and of a diameter not exceeding 3 mm :	kg	5
		10	3	--- Stranded wire		
		20	6	--- Ropes and cable		
	7312.10.30	00	6	-- Plated or coated with aluminium	kg	5
				-- Other :		
	7312.10.91	00	2	--- Stranded steel wire for prestressing concrete	kg	5
	7312.10.99			--- Other :	kg	5
		10	0	---- Stranded wire		
		20	3	---- Ropes and cable		
7312.90	7312.90.00	00	0	- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
73.13 7313.00	7313.00.00			<b>Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.</b>	kg	5
		10	1	- Barbed wire		
		90	4	- Other		
73.14				<b>Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.</b>		
				- Woven cloth :		
7314.12	7314.12.00	00	5	-- Endless bands for machinery, of stainless steel	kg	5
7314.14	7314.14.00	00	6	-- Other woven cloth, of stainless steel	kg	5
7314.19				-- Other :		
	7314.19.10	00	4	--- Endless bands for machinery other than of stainless steel	kg	5
	7314.19.90	00	3	--- Other	kg	5
7314.20	7314.20.00	00	2	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm <sup>2</sup> or more	kg	5
				- Other grill, netting and fencing, welded at the intersection :		
7314.31	7314.31.00	00	4	-- Plated or coated with zinc	kg	5
7314.39	7314.39.00	00	1	-- Other	kg	5
				- Other cloth, grill, netting and fencing :		
7314.41	7314.41.00	00	2	-- Plated or coated with zinc	kg	5
7314.42	7314.42.00	00	6	-- Coated with plastics	kg	5
7314.49	7314.49.00	00	6	-- Other	kg	5
7314.50	7314.50.00	00	3	- Expanded metal	kg	5
73.15				<b>Chain and parts thereof, of iron or steel.</b>		
				- Articulated link chain and parts thereof :		
7315.11				-- Roller chain :		
	7315.11.10	00	1	--- Bicycle or motorcycle chain	kg	3
				--- Other :		
	7315.11.91	00	2	---- Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	kg	5
	7315.11.99	00	4	---- Other	kg	5
7315.12				-- Other chain :		
	7315.12.10	00	5	--- Bicycle or motorcycle chain	kg	3
	7315.12.90	00	4	--- Other	kg	5
7315.19				-- Parts :		
	7315.19.10	00	5	--- Of bicycle or motorcycle chain	kg	3
	7315.19.90	00	4	--- Other	kg	5
7315.20	7315.20.00	00	3	- Skid chain	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Other chain :		
7315.81	7315.81.00	00	2	-- Stud-link	kg	5
7315.82	7315.82.00	00	6	-- Other, welded link	kg	5
7315.89				-- Other :		
	7315.89.10	00	5	--- Bicycle or motorcycle chain	kg	3
	7315.89.90	00	4	--- Other	kg	5
7315.90				- Other parts :		
	7315.90.20	00	1	-- Of bicycle or motorcycle chain	kg	3
	7315.90.90	00	1	-- Other	kg	5
<b>73.16</b> 7316.00	7316.00.00	00	1	<b>Anchors, grapnels and parts thereof, of iron or steel.</b>	kg	10
<b>73.17</b> 7317.00				<b>Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.</b>		
	7317.00.10	00	1	- Wire nails	kg	5
	7317.00.20	00	0	- Staples	kg	5
	7317.00.30	00	6	- Dog spikes for rail sleepers; gang nails	kg	5
	7317.00.90	00	0	- Other	kg	5
<b>73.18</b>				<b>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.</b>		
				- Threaded articles :		
7318.11	7318.11.00	00	5	-- Coach screws	kg	5
7318.12				-- Other wood screws :		
	7318.12.10	00	1	--- Having a shank of an external diameter not exceeding 16 mm	kg	5
	7318.12.90	00	0	--- Other	kg	5
7318.13	7318.13.00	00	6	-- Screw hooks and screw rings	kg	5
7318.14				-- Self-tapping screws :		
	7318.14.10	00	2	--- Having a shank of an external diameter not exceeding 16 mm	kg	5
	7318.14.90	00	1	--- Other	kg	5
7318.15				-- Other screws and bolts, whether or not with their nuts or washers :		
	7318.15.10	00	6	--- Having a shank of an external diameter not exceeding 16 mm	kg	5
	7318.15.90	00	5	--- Other	kg	5
7318.16				-- Nuts :		
	7318.16.10	00	3	--- For bolts having a shank of an external diameter not exceeding 16 mm	kg	5
	7318.16.90	00	2	--- Other	kg	5
7318.19				-- Other :		
	7318.19.10	00	1	--- Having a shank of an external diameter not exceeding 16 mm	kg	5
	7318.19.90	00	0	--- Other	kg	5
				- Non-threaded articles :		
7318.21	7318.21.00	00	3	-- Spring washers and other lock washers	kg	5
7318.22	7318.22.00	00	0	-- Other washers	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7318.23				-- Rivets :		
	7318.23.10	00	3	--- Having an external diameter not exceeding 16 mm	kg	5
	7318.23.90	00	2	--- Other	kg	5
7318.24	7318.24.00	00	1	-- Cotters and cotter-pins	kg	5
7318.29				-- Other :		
	7318.29.10	00	6	--- Having a shank of an external diameter not exceeding 16 mm	kg	5
	7318.29.90	00	5	--- Other	kg	5
<b>73.19</b>				<b>Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.</b>		
7319.40				- Safety pins and other pins :		
	7319.40.10	00	2	-- Safety pins	kg	10
	7319.40.20	00	1	-- Other pins	kg	10
7319.90				- Other :		
	7319.90.10	00	6	-- Sewing, darning or embroidery needles	kg	10
	7319.90.90	00	5	-- Other	kg	10
<b>73.20</b>				<b>Springs and leaves for springs, of iron or steel.</b>		
7320.10				- Leaf-springs and leaves therefor :		
				-- Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30 :		
	7320.10.11	00	4	--- Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	kg	7.5
	7320.10.12	00	6	--- Suitable for use on other motor vehicles	kg	7.5
	7320.10.19	00	6	--- Other	kg	5
	7320.10.90	00	1	-- Other	kg	5
7320.20				- Helical springs:.		
				-- Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30 :		
	7320.20.11	00	2	--- For motor vehicles	kg	7.5
	7320.20.12	00	4	--- For earth-moving machinery	kg	5
	7320.20.19	00	4	--- Other	kg	5
	7320.20.90	00	6	-- Other	kg	5
7320.90				- Other :		
	7320.90.10	00	0	-- Suitable for use on motor vehicles	kg	7.5
	7320.90.90	00	6	-- Other	kg	5
<b>73.21</b>				<b>Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.</b>		
				- Cooking appliances and plate warmers :		
7321.11	7321.11.00	00	1	-- For gas fuel or for both gas and other fuels	u	10
7321.12	7321.12.00	00	5	-- For liquid fuel	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7321.19				-- Other, including appliances for solid fuel :		
	7321.19.10	00	4	--- For solid fuel	u	10
	7321.19.90	00	3	--- Other	u	10
				- Other appliances :		
7321.81	7321.81.00	00	1	-- For gas fuel or for both gas and other fuels	u	10
7321.82	7321.82.00	00	5	-- For liquid fuel	u	10
7321.89	7321.89.00	00	5	-- Other, including appliances for solid fuel	u	10
7321.90				- Parts :		
	7321.90.10	00	1	-- Of kerosene stoves	kg	10
				-- Of cooking appliances and plate warmers using gas fuel :		
	7321.90.21	00	2	--- Burner; components made by stamping or pressing processes	kg	10
	7321.90.29	00	4	--- Other	kg	10
	7321.90.90	00	0	-- Other	kg	10
<b>73.22</b>				<b>Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor- driven fan or blower, and parts thereof, of iron or steel.</b>		
				- Radiators and parts thereof :		
7322.11	7322.11.00	00	2	-- Of cast iron	kg	10
7322.19	7322.19.00	00	6	-- Other	kg	10
7322.90	7322.90.00	00	3	- Other	kg	10
<b>73.23</b>				<b>Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.</b>		
7323.10	7323.10.00	00	6	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	kg	10
				- Other :		
7323.91				-- Of cast iron, not enamelled :		
	7323.91.10	00	0	--- Kitchenware	kg	10
	7323.91.20	00	6	--- Ashtrays	kg	10
	7323.91.90	00	6	--- Other	kg	10
7323.92	7323.92.00	00	5	-- Of cast iron, enamelled	kg	10
7323.93				-- Of stainless steel :		
	7323.93.10	00	1	--- Kitchenware	kg	10
	7323.93.20	00	0	--- Ashtrays	kg	10
	7323.93.90	00	0	--- Other	kg	10
7323.94	7323.94.00	00	6	-- Of iron (other than cast iron) or steel, enamelled	kg	10
7323.99				-- Other :		
	7323.99.10	00	4	--- Kitchenware	kg	10
	7323.99.20	00	3	--- Ashtrays	kg	10
	7323.99.90	00	3	--- Other	kg	10
<b>73.24</b>				<b>Sanitary ware and parts thereof, of iron or steel.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7324.10				- Sinks and wash basins, of stainless steel :		
	7324.10.10	00	6	-- Kitchen sinks	kg	10
	7324.10.90	00	5	-- Other	kg	10
				- Baths :		
7324.21				-- Of cast iron, whether or not enamelled :		
	7324.21.10	00	1	--- Bathtubs having rectangular or oblong interior shape	kg	10
	7324.21.90	00	0	--- Other	kg	10
7324.29				-- Other :		
	7324.29.10	00	5	--- Bathtubs having rectangular or oblong interior shape	kg	10
	7324.29.90	00	4	--- Other	kg	10
7324.90				- Other, including parts :		
	7324.90.10	00	4	-- Flushing water closets or urinals (fixed type)	kg	10
				-- Other :		
	7324.90.91	00	5	--- Parts of kitchen sinks or bathtubs	kg	10
	7324.90.93	00	2	--- Parts of flushing water closets or urinals (fixed type)	kg	10
	7324.90.99	00	0	--- Other	kg	10
<b>73.25</b>				<b>Other cast articles of iron or steel.</b>		
7325.10				- Of non-malleable cast iron :		
	7325.10.20	00	6	-- Manhole covers, gratings and frames therefor	kg	10
	7325.10.30	00	5	-- Spouts and cups for latex collection	kg	10
	7325.10.90	00	6	-- Other	kg	10
				- Other :		
7325.91	7325.91.00	00	3	-- Grinding balls and similar articles for mills	kg	10
7325.99				-- Other :		
	7325.99.20	00	5	--- Manhole covers, gratings and frames therefor	kg	10
	7325.99.90	00	5	--- Other	kg	10
<b>73.26</b>				<b>Other articles of iron or steel.</b>		
				- Forged or stamped, but not further worked :		
7326.11	7326.11.00	00	6	-- Grinding balls and similar articles for mills	kg	10
7326.19	7326.19.00	00	3	-- Other	kg	10
7326.20				- Articles of iron or steel wire :		
	7326.20.50	00	2	-- Poultry cages and the like	kg	10
	7326.20.60	00	1	-- Rat traps	kg	10
	7326.20.70	00	0	-- Wire mesh curtain and blinds	kg	10
	7326.20.90	00	5	-- Other	kg	10
7326.90				- Other :		
	7326.90.10	00	6	-- Ships' rudders	kg	10
	7326.90.20	00	5	-- Spouts and cups for latex collection	kg	10
	7326.90.30	00	4	-- Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	kg	10
	7326.90.60	00	1	-- Bunsen burners	kg	10
	7326.90.70	00	0	-- Horseshoes; riding boot spurs	kg	10
				-- Other :		
	7326.90.91	00	0	--- Cigarette cases and boxes	kg	10
	7326.90.99	00	2	--- Other	kg	10

## Chapter 74

### Copper and articles thereof

#### Note.

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

(a) **Refined copper**

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Elements		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements <sup>*</sup> , each		0.3

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

(b) **Copper alloys**

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

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

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

#### Subheading Note.

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

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present :

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

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

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

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

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

(d) **Copper-nickel base alloys**

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

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>74.01</b> 7401.00				<b>Copper mattes; cement copper (precipitated copper).</b>		
	7401.00.10	00	1	- Copper mattes	kg	7.5
	7401.00.20	00	0	- Cement copper (precipitated copper)	kg	7.5
<b>74.02</b> 7402.00				<b>Unrefined copper; copper anodes for electrolytic refining.</b>		
	7402.00.10	00	2	- Blister copper	kg	7.5
	7402.00.90	00	1	- Other	kg	7.5
<b>74.03</b>				<b>Refined copper and copper alloys, unwrought.</b>		
				- Refined copper :		
7403.11	7403.11.00	00	6	-- Cathodes and sections of cathodes	kg	7.5
7403.12	7403.12.00	00	3	-- Wire-bars	kg	7.5
7403.13	7403.13.00	00	0	-- Billets	kg	7.5
7403.19	7403.19.00	00	3	-- Other	kg	7.5
				- Copper alloys :		
7403.21	7403.21.00	00	4	-- Copper-zinc base alloys (brass)	kg	7.5
7403.22	7403.22.00	00	1	-- Copper-tin base alloys (bronze)	kg	7.5
7403.29	7403.29.00	00	1	-- Other copper alloys (other than master alloys of heading 74.05)	kg	7.5
<b>74.04</b> 7404.00	7404.00.00	00	5	<b>Copper waste and scrap.</b>	kg	7.5
<b>74.05</b> 7405.00	7405.00.00	00	6	<b>Master alloys of copper.</b>	kg	7.5
<b>74.06</b>				<b>Copper powders and flakes.</b>		
7406.10	7406.10.00	00	5	- Powders of non-lamellar structure	kg	7.5
7406.20	7406.20.00	00	3	- Powders of lamellar structure; flakes	kg	7.5
<b>74.07</b>				<b>Copper bars, rods and profiles.</b>		
7407.10				- Of refined copper :		
	7407.10.30	00	3	-- Profiles	kg	10
				-- Bars and rods :		
	7407.10.41	00	4	--- Of square or rectangular cross-section	kg	10
	7407.10.49	00	6	--- Other	kg	10
				- Of copper alloys :		
7407.21	7407.21.00	00	1	-- Of copper-zinc base alloys (brass)	kg	10
7407.29	7407.29.00	00	5	-- Other	kg	10
<b>74.08</b>				<b>Copper wire.</b>		
				- Of refined copper :		
7408.11				-- Of which the maximum cross-sectional dimension exceeds 6 mm:		
	7408.11.20	00	2	--- Of which the maximum cross-sectional dimension does not exceed 8 mm	kg	10
	7408.11.30	00	1	--- Of which the maximum cross-sectional dimension exceeds 8 mm but not exceeds 14 mm	kg	10
	7408.11.90	00	2	--- Other	kg	10
7408.19				-- Other :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	7408.19.10	00	0	--- Plated or coated with gold or silver	kg	10
	7408.19.90	00	6	--- Other	kg	10
				- Of copper alloys :		
7408.21	7408.21.00	00	2	-- Of copper-zinc base alloys (brass)	kg	10
7408.22	7408.22.00	00	6	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	10
7408.29				-- Other :		
	7408.29.10	00	5	--- Of copper-tin base alloys (bronze)	kg	10
	7408.29.90	00	4	--- Other	kg	10
<b>74.09</b>				<b>Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.</b>		
				- Of refined copper :		
7409.11	7409.11.00	00	5	-- In coils	kg	10
7409.19	7409.19.00	00	2	-- Other	kg	10
				- Of copper-zinc base alloys (brass) :		
7409.21	7409.21.00	00	3	-- In coils	kg	10
7409.29	7409.29.00	00	0	-- Other	kg	10
				- Of copper-tin base alloys (bronze) :		
7409.31	7409.31.00	00	1	-- In coils	kg	10
7409.39	7409.39.00	00	5	-- Other	kg	10
7409.40	7409.40.00	00	2	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	10
7409.90	7409.90.00	00	6	- Of other copper alloys	kg	10
<b>74.10</b>				<b>Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.</b>		
				- Not backed :		
7410.11				-- Of refined copper :		
	7410.11.10	00	5	--- Copper clad laminate for manufacturing printed circuit boards	kg	10
	7410.11.90	00	4	--- Other	kg	10
7410.12	7410.12.00	00	3	-- Of copper alloys	kg	10
				- Backed :		
7410.21	7410.21.00	00	4	-- Of refined copper	kg	10
7410.22	7410.22.00	00	1	-- Of copper alloys	kg	10
<b>74.11</b>				<b>Copper tubes and pipes.</b>		
7411.10	7411.10.00	00	3	- Of refined copper	kg	10
				- Of copper alloys :		
7411.21	7411.21.00	00	5	-- Of copper-zinc base alloys (brass)	kg	10
7411.22	7411.22.00	00	2	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7411.29	7411.29.00	00	2	-- Other	kg	10
<b>74.12</b>				<b>Copper tube or pipe fittings (for example, couplings, elbows, sleeves).</b>		
7412.10	7412.10.00	00	4	- Of refined copper	kg	10
7412.20				- Of copper alloys :		
	7412.20.20	00	0	-- Hose fittings	kg	10
				-- Other :		
	7412.20.91	00	2	--- Of copper-zinc base alloys (brass)	kg	10
	7412.20.99	00	4	--- Other	kg	10
<b>74.13</b> 7413.00				<b>Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.</b>		
				- Of a diameter not exceeding 28.28 mm :		
	7413.00.11	00	1	-- Cables	kg	10
	7413.00.19	00	3	-- Other	kg	10
				- Other :		
	7413.00.91	00	0	-- Cables	kg	10
	7413.00.99	00	2	-- Other	kg	10
<b>74.15</b>				<b>Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.</b>		
7415.10				- Nails and tacks, drawing pins, staples and similar articles :		
	7415.10.10	00	6	-- Nails	kg	10
	7415.10.20	00	5	-- Staples	kg	10
	7415.10.90	00	5	-- Other	kg	10
				- Other articles, not threaded :		
7415.21	7415.21.00	00	2	-- Washers (including spring washers)	kg	10
7415.29	7415.29.00	00	6	-- Other	kg	10
				- Other threaded articles :		
7415.33				-- Screws; bolts and nuts :		
	7415.33.10	00	0	--- Screws	kg	10
	7415.33.20	00	6	--- Bolts and nuts	kg	10
7415.39	7415.39.00	00	4	-- Other	kg	10
<b>74.18</b>				<b>Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
7418.10				- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
	7418.10.10	00	2	-- Pot scourers and scouring or polishing pads, gloves and the like	kg	10
	7418.10.30	00	0	-- Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof	kg	10
	7418.10.90	00	1	-- Other	kg	10
7418.20	7418.20.00	00	1	- Sanitary ware and parts thereof	kg	10
<b>74.19</b>				<b>Other articles of copper.</b>		
7419.20				- Cast, moulded, stamped or forged, but not further worked :		
	7419.20.10	00	1	-- Chain and parts thereof	kg	10
	7419.20.20	00	0	-- Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment	kg	10
	7419.20.90	00	0	-- Other	kg	10
7419.80				- Other :		
	7419.80.10	00	3	-- Chain and parts thereof	kg	10
				-- Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper :		
	7419.80.21	00	4	--- Endless belt for machinery	kg	10
	7419.80.29	00	6	--- Other	kg	10
	7419.80.30	00	1	-- Springs	kg	10
	7419.80.40	00	0	-- Cigarette cases or boxes	kg	10
	7419.80.50	00	6	-- Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	kg	10
	7419.80.60	00	5	-- Articles specially designed for use during religious rites	kg	10
	7419.80.70	00	4	-- Electroplating anodes; capacity measures (other than for domestic use)	kg	10
	7419.80.80	00	3	-- Reservoirs, tanks, vats and similar containers not fitted with mechanical or thermal equipment of a capacity of 300 l or less	kg	10
	7419.80.90	00	2	-- Other	kg	10

## Chapter 75

### Nickel and articles thereof

#### Subheading Notes.

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

(a) **Nickel, not alloyed**

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

- (i) the cobalt content by weight does not exceed 1.5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

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

(b) **Nickel alloys**

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

- (i) the content by weight of cobalt exceeds 1.5 %,
  - (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
  - (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.
2. Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>75.01</b>				<b>Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.</b>		
7501.10	7501.10.00	00	2	- Nickel mattes	kg	3
7501.20	7501.20.00	00	0	- Nickel oxide sinters and other intermediate products of nickel metallurgy	kg	3
<b>75.02</b>				<b>Unwrought nickel.</b>		
7502.10	7502.10.00	00	3	- Nickel, not alloyed	kg	3
7502.20	7502.20.00	00	1	- Nickel alloys	kg	3
<b>75.03</b>				<b>Nickel waste and scrap.</b>		
7503.00	7503.00.00	00	6		kg	7.5
<b>75.04</b>				<b>Nickel powders and flakes.</b>		
7504.00	7504.00.00	00	0		kg	3
<b>75.05</b>				<b>Nickel bars, rods, profiles and wire.</b>		
				- Bars, rods and profiles :		
7505.11	7505.11.00	00	3	-- Of nickel, not alloyed	kg	7.5
7505.12	7505.12.00	00	0	-- Of nickel alloys	kg	7.5
				- Wire :		
7505.21	7505.21.00	00	1	-- Of nickel, not alloyed	kg	7.5
7505.22	7505.22.00	00	5	-- Of nickel alloys	kg	7.5
<b>75.06</b>				<b>Nickel plates, sheets, strip and foil.</b>		
7506.10	7506.10.00	00	0	- Of nickel, not alloyed	kg	7.5
7506.20	7506.20.00	00	5	- Of nickel alloys	kg	7.5
<b>75.07</b>				<b>Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).</b>		
				- Tubes and pipes :		
7507.11	7507.11.00	00	5	-- Of nickel, not alloyed	kg	7.5
7507.12	7507.12.00	00	2	-- Of nickel alloys	kg	7.5
7507.20	7507.20.00	00	6	- Tube or pipe fittings	kg	7.5
<b>75.08</b>				<b>Other articles of nickel.</b>		
7508.10	7508.10.00	00	2	- Cloth, grill and netting, of nickel wire	kg	7.5
7508.90				- Other :		
	7508.90.30	00	4	-- Bolts and nuts	kg	7.5
	7508.90.50	00	2	-- Electroplating anodes, including those produced by electrolysis	kg	7.5
	7508.90.90			-- Other	kg	7.5
		10	1	--- Articles suitable for use in construction		
		90	4	--- Other		

**Chapter 76**  
**Aluminium and articles thereof**

**Subheading Notes.**

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

(a) **Aluminium, not alloyed**

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

TABLE – Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements <sup>(1)</sup> , each	0.1 <sup>(2)</sup>
<p>(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.</p> <p>(2) Copper is permitted in a proportion greater than 0.1 % but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %.</p>	

(b) **Aluminium alloys**

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

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
  - (ii) the total content by weight of such other elements exceeds 1 %.
2. Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>76.01</b>				<b>Unwrought aluminium.</b>		
7601.10	7601.10.00	00	4	- Aluminium, not alloyed	kg	3
7601.20	7601.20.00	00	2	- Aluminium alloys	kg	3
<b>76.02</b>				<b>Aluminium waste and scrap.</b>		
7602.00	7602.00.00	00	0		kg	7.5
<b>76.03</b>				<b>Aluminium powders and flakes.</b>		
7603.10	7603.10.00	00	6	- Powders of non-lamellar structure	kg	3
7603.20				- Powders of lamellar structure; flakes :		
	7603.20.10	00	3	-- Flakes	kg	3
	7603.20.20	00	2	-- Powders of lamellar structure	kg	3
<b>76.04</b>				<b>Aluminium bars, rods and profiles.</b>		
7604.10				- Of aluminium, not alloyed :		
	7604.10.10	00	6	-- Bars and rods	kg	5
	7604.10.90	00	5	-- Other	kg	5
				- Of aluminium alloys :		
7604.21				-- Hollow profiles :		
	7604.21.10	00	1	--- Of a kind suitable for making cooling coils of motor vehicle air conditioning machines	kg	7.5
	7604.21.20	00	0	--- Aluminium spacers for doors and windows	kg	5
	7604.21.90	00	0	--- Other	kg	5
7604.29				-- Other :		
	7604.29.10	00	5	--- Extruded bars and rods	kg	5
	7604.29.30	00	3	--- Y-shaped profiles for zip fasteners, in coils	kg	5
	7604.29.90	00	4	--- Other	kg	5
<b>76.05</b>				<b>Aluminium wire.</b>		
				- Of aluminium, not alloyed :		
7605.11	7605.11.00	00	5	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	5
7605.19				-- Other :		
	7605.19.10	00	1	--- Of a diameter not exceeding 0.0508 mm	kg	5
	7605.19.90	00	0	--- Other	kg	5
				- Of aluminium alloys :		
7605.21	7605.21.00	00	3	-- Of which the maximum cross-sectional dimension exceeds 7 mm	kg	5
7605.29				-- Other :		
	7605.29.10	00	6	--- Of a diameter not exceeding 0.254 mm	kg	5
	7605.29.90	00	5	--- Other	kg	5
<b>76.06</b>				<b>Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.</b>		
				- Rectangular (including square) :		
7606.11				-- Of aluminium, not alloyed :		
	7606.11.10	00	5	--- Plain or figured by rolling or pressing, not otherwise surface treated	kg	5
	7606.11.90	00	4	--- Other	kg	5
7606.12				-- Of aluminium alloys :		
	7606.12.20	00	1	--- Aluminium plates, not sensitised, of a kind used in the printing industry	kg	5
				--- Sheets :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	7606.12.32	00	4	---- For making can stock (including end stock and tab stock), in coils	kg	5
	7606.12.33	00	6	---- Other, of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	kg	5
	7606.12.34	00	1	---- Other, litho grade sheet alloy HA 1052 hardness temper H19 and alloy HA 1050 hardness temper H18	kg	5
	7606.12.35	00	3	---- Other, surface worked	kg	5
	7606.12.39	00	4	---- Other	kg	5
	7606.12.90	00	1	--- Other	kg	5
				- Other :		
7606.91	7606.91.00	00	4	-- Of aluminium, not alloyed	kg	5
7606.92	7606.92.00	00	1	-- Of aluminium alloys	kg	5
<b>76.07</b>				<b>Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.</b>		
				- Not backed :		
7607.11	7607.11.00	00	0	-- Rolled but not further worked	kg	7.5
7607.19	7607.19.00	00	4	-- Other	kg	7.5
7607.20				- Backed :		
	7607.20.10	00	0	-- Thermal insulation foil	kg	7.5
				-- Other :		
	7607.20.91	00	1	--- Printed with patterns, or in gold or silver colour	kg	7.5
	7607.20.99	00	3	--- Other	kg	7.5
<b>76.08</b>				<b>Aluminium tubes and pipes.</b>		
7608.10	7608.10.00	00	4	- Of aluminium, not alloyed	kg	5
7608.20	7608.20.00	00	2	- Of aluminium alloys	kg	5
<b>76.09</b> 7609.00	7609.00.00	00	0	<b>Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).</b>	kg	5
<b>76.10</b>				<b>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.</b>		
7610.10				- Doors, windows and their frames and thresholds for doors :		
	7610.10.10	00	5	-- Doors and their frames and thresholds for doors	kg	5
	7610.10.90	00	4	-- Other	kg	5
7610.90				- Other :		
	7610.90.30	00	1	-- Internal or external floating roofs for petroleum storage tanks	kg	5
				-- Other :		
	7610.90.91	00	4	--- Bridges and bridge sections; towers or lattice masts	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	7610.90.99	00	6	--- Other	kg	5
76.11 7611.00	7611.00.00	00	2	<b>Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>	kg	7.5
76.12				<b>Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.</b>		
7612.10	7612.10.00	00	1	- Collapsible tubular containers	kg	7.5
7612.90				- Other :		
	7612.90.10	00	5	-- Seamless containers of a kind suitable for fresh milk	kg	7.5
	7612.90.90	00	4	-- Other	kg	7.5
76.13 7613.00	7613.00.00	00	4	<b>Aluminium containers for compressed or liquefied gas.</b>	kg	7.5
76.14				<b>Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.</b>		
7614.10				- With steel core :		
				-- Cables :		
	7614.10.11	00	4	--- Of a diameter not exceeding 25.3 mm	kg	7.5
	7614.10.12	00	6	--- Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	kg	7.5
	7614.10.19	00	6	--- Other	kg	7.5
	7614.10.90	00	1	-- Other	kg	7.5
7614.90				- Other :		
				-- Cables :		
	7614.90.11	00	2	--- Of a diameter not exceeding 25.3 mm	kg	7.5
	7614.90.12	00	4	--- Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	kg	7.5
	7614.90.19	00	4	--- Other	kg	7.5
	7614.90.90	00	6	-- Other	kg	7.5
76.15				<b>Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.</b>		
7615.10				- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:		
	7615.10.10	00	3	-- Pot scourers and scouring or polishing pads, gloves and the like	kg	7.5
	7615.10.90	00	2	-- Other	kg	7.5
7615.20				- Sanitary ware and parts thereof:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	7615.20.20	00	0	-- Bedpans, urinals and chamber-pots	kg	7.5
	7615.20.90	00	0	-- Other	kg	7.5
<b>76.16</b>				<b>Other articles of aluminium.</b>		
7616.10				- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles :		
	7616.10.10	00	4	-- Nails	kg	5
	7616.10.20	00	3	-- Staples and hooks; bolts and nuts	kg	5
	7616.10.90	00	3	-- Other	kg	5
				- Other :		
7616.91	7616.91.00	00	0	-- Cloth, grill, netting and fencing, of aluminium wire	kg	5
7616.99				-- Other :		
	7616.99.20	00	2	--- Ferrules of a kind suitable for use in the manufacture of pencils	kg	7.5
	7616.99.30	00	1	--- Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	kg	7.5
	7616.99.40	00	0	--- Bobbins, spools, reels and similar supports for textile yarn	kg	7.5
				--- Blinds :		
	7616.99.51	00	1	---- Venetian blinds	kg	7.5
	7616.99.59	00	3	---- Other	kg	7.5
	7616.99.60	00	5	--- Spouts and cups of a kind used for latex collection	kg	zero
	7616.99.70	00	4	--- Cigarette cases or boxes	kg	7.5
	7616.99.80	00	3	--- Expanded metal	kg	7.5
	7616.99.90	00	2	--- Other	kg	7.5

**Chapter 77**

**(Reserved for possible future use in the Harmonized System)**

**Chapter 78**  
**Lead and articles thereof**

**Subheading Note.**

1. In this Chapter the expression "refined lead" means :

Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>78.01</b>				<b>Unwrought lead.</b>		
7801.10	7801.10.00	00	1	- Refined lead	kg	zero
				- Other :		
7801.91	7801.91.00	00	3	-- Containing by weight antimony as the principal other element	kg	zero
7801.99	7801.99.00	00	0	-- Other	kg	zero
<b>78.02</b> 7802.00	7802.00.00	00	4	<b>Lead waste and scrap.</b>	kg	7.5
<b>78.04</b>				<b>Lead plates, sheets, strip and foil; lead powders and flakes.</b>		
				- Plates, sheets, strip and foil :		
7804.11				-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm :		
	7804.11.10	00	0	--- Of a thickness not exceeding 0.15 mm	kg	5
	7804.11.90	00	6	--- Other	kg	5
7804.19	7804.19.00	00	5	-- Other	kg	5
7804.20	7804.20.00	00	2	- Powders and flakes	kg	3
<b>78.06</b> 7806.00				<b>Other articles of lead.</b>		
	7806.00.20	00	6	- Bars, rods, profiles and wire	kg	5
	7806.00.30	00	5	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	5
	7806.00.40	00	4	- Lead wool; washers; electroplating anodes	kg	7.5
	7806.00.90	00	6	- Other	kg	7.5

**Chapter 79**  
**Zinc and articles thereof**

**Subheading Note.**

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5 % of zinc.

(b) **Zinc alloys**

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

(c) **Zinc dust**

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

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>79.01</b>				<b>Unwrought zinc.</b>		
				- Zinc, not alloyed :		
7901.11	7901.11.00	00	0	- - Containing by weight 99.99 % or more of zinc	kg	zero
7901.12	7901.12.00	00	4	- - Containing by weight less than 99.99 % of zinc	kg	zero
7901.20	7901.20.00	00	1	- Zinc alloys	kg	zero
<b>79.02</b>				<b>Zinc waste and scrap.</b>		
7902.00	7902.00.00	00	6		kg	zero
<b>79.03</b>				<b>Zinc dust, powders and flakes.</b>		
7903.10	7903.10.00	00	5	- Zinc dust	kg	zero
7903.90	7903.90.00	00	3	- Other	kg	zero
<b>79.04</b>				<b>Zinc bars, rods, profiles and wire.</b>		
7904.00	7904.00.00	00	1		kg	zero
<b>79.05</b>				<b>Zinc plates, sheets, strip and foil.</b>		
7905.00						
	7905.00.40	00	5	- Of a thickness not exceeding 0.15 mm	kg	zero
	7905.00.90	00	0	- Other	kg	zero
<b>79.07</b>				<b>Other articles of zinc.</b>		
7907.00						
	7907.00.30	00	1	- Gutters, roof capping, skylight frames and other fabricated building components	kg	5
	7907.00.40	00	0	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	kg	5
				- Other :		
	7907.00.91	00	4	- - Cigarette cases or boxes; ashtrays	kg	7.5
	7907.00.92	00	6	- - Other household articles	kg	7.5
	7907.00.93	00	1	- - Electroplating anodes; stencil plates; nails, tacks, nuts, bolts, screws, rivets and similar fastening; zinc calots for the manufacture of batteries	kg	7.5
	7907.00.99	00	6	- - Other	kg	7.5

## Chapter 80

### Tin and articles thereof

#### Subheading Note.

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

(a) **Tin, not alloyed**

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

TABLE – Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) **Tin alloys**

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

- (i) the total content by weight of such other elements exceeds 1 %; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>80.01</b>				<b>Unwrought tin.</b>		
8001.10	8001.10.00	00	5	- Tin, not alloyed	kg	zero
8001.20	8001.20.00	00	3	- Tin alloys	kg	zero
<b>80.02</b>				<b>Tin waste and scrap.</b>		
8002.00	8002.00.00	00	1		kg	7.5
<b>80.03</b>				<b>Tin bars, rods, profiles and wire.</b>		
8003.00						
	8003.00.10	00	1	- Soldering bars and rods	kg	5
	8003.00.90	00	0	- Other	kg	5
<b>80.07</b>				<b>Other articles of tin.</b>		
8007.00						
	8007.00.20	00	4	- Plates, sheets and strip, of a thickness exceeding 0.2 mm	kg	5
	8007.00.30	00	3	- 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; powders and flakes	kg	5
	8007.00.40	00	2	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	kg	5
				- Other :		
	8007.00.91	00	6	- - Cigarette cases or boxes; ashtrays	kg	7.5
	8007.00.92	00	1	- - Other household articles	kg	7.5
	8007.00.93	00	3	- - - Collapsible tubes	kg	7.5
	8007.00.99	00	1	- - Other	kg	7.5

**Chapter 81**

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

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>81.01</b>				<b>Tungsten (wolfram) and articles thereof, including waste and scrap.</b>		
8101.10	8101.10.00	00	0	- Powders - Other :	kg	5
8101.94	8101.94.00	00	0	-- Unwrought tungsten, including bars and rods obtained simply by sintering	kg	5
8101.96	8101.96.00	00	1	-- Wire	kg	5
8101.97	8101.97.00	00	5	-- Waste and scrap	kg	5
8101.99				-- Other :		
	8101.99.10	00	5	--- Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	kg	5
	8101.99.90	00	4	--- Other	kg	5
<b>81.02</b>				<b>Molybdenum and articles thereof, including waste and scrap.</b>		
8102.10	8102.10.00	00	1	- Powders - Other :	kg	5
8102.94	8102.94.00	00	1	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	kg	5
8102.95	8102.95.00	00	5	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	kg	5
8102.96	8102.96.00	00	2	-- Wire	kg	5
8102.97	8102.97.00	00	6	-- Waste and scrap	kg	5
8102.99	8102.99.00	00	0	-- Other	kg	5
<b>81.03</b>				<b>Tantalum and articles thereof, including waste and scrap.</b>		
8103.20	8103.20.00	00	0	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	kg	5
8103.30	8103.30.00	00	5	- Waste and scrap - Other :	kg	5
8103.91	8103.91.00	00	4	-- Crucibles	kg	5
8103.99	8103.99.00	00	1	-- Other	kg	5
<b>81.04</b>				<b>Magnesium and articles thereof, including waste and scrap.</b>		
				- Unwrought magnesium :		
8104.11	8104.11.00	00	0	-- Containing at least 99.8 % by weight of magnesium	kg	5
8104.19	8104.19.00	00	4	-- Other	kg	5
8104.20	8104.20.00	00	1	- Waste and scrap	kg	5
8104.30	8104.30.00	00	6	- Raspings, turnings and granules, graded according to size; powders	kg	5
8104.90	8104.90.00	00	1	- Other	kg	5
<b>81.05</b>				<b>Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8105.20				- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders :		
	8105.20.10	00	1	-- Unwrought cobalt	kg	5
	8105.20.90	00	0	-- Other	kg	5
8105.30	8105.30.00	00	0	- Waste and scrap	kg	5
8105.90	8105.90.00	00	2	- Other	kg	5
<b>81.06</b>				<b>Bismuth and articles thereof, including waste and scrap.</b>		
8106.10				- Containing more than 99.99 % of bismuth, by weight :		
	8106.10.10	00	4	-- Unwrought bismuth; waste and scrap; powders	kg	5
	8106.10.90	00	3	-- Other	kg	5
8106.90				- Other :		
	8106.90.10	00	2	-- Unwrought bismuth; waste and scrap; powders	kg	5
	8106.90.90	00	1	-- Other	kg	5
<b>81.08</b>				<b>Titanium and articles thereof, including waste and scrap.</b>		
8108.20	8108.20.00	00	5	- Unwrought titanium; powders	kg	5
8108.30	8108.30.00	00	3	- Waste and scrap	kg	5
8108.90	8108.90.00	00	5	- Other	kg	5
<b>81.09</b>				<b>Zirconium and articles thereof, including waste and scrap.</b>		
				- Unwrought zirconium; powders :		
8109.21	8109.21.00	00	3	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	5
8109.29	8109.29.00	00	0	-- Other	kg	5
				- Waste and scrap :		
8109.31	8109.31.00	00	1	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	5
8109.39	8109.39.00	00	5	-- Other	kg	5
				- Other :		
8109.91	8109.91.00	00	3	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	kg	5
8109.99	8109.99.00	00	0	-- Other	kg	5
<b>81.10</b>				<b>Antimony and articles thereof, including waste and scrap.</b>		
8110.10	8110.10.00	00	2	- Unwrought antimony; powders	kg	5
8110.20	8110.20.00	00	0	- Waste and scrap	kg	5
8110.90	8110.90.00	00	0	- Other	kg	5
<b>81.11</b>				<b>Manganese and articles thereof, including waste and scrap.</b>		
8111.00						
	8111.00.10	00	4	- Waste and scrap	kg	5
	8111.00.90	00	3	- Other	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>81.12</b>				<b>Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), and articles of these metals, including waste and scrap.</b>		
				- Beryllium :		
8112.12	8112.12.00	00	5	-- Unwrought; powders	kg	5
8112.13	8112.13.00	00	2	-- Waste and scrap	kg	5
8112.19	8112.19.00	00	5	-- Other	kg	5
				- Chromium :		
8112.21	8112.21.00	00	6	-- Unwrought; powders	kg	5
8112.22	8112.22.00	00	3	-- Waste and scrap	kg	5
8112.29	8112.29.00	00	3	-- Other	kg	5
				- Hafnium :		
8112.31	8112.31.00	00	4	-- Unwrought; waste and scrap; powders	kg	5
8112.39	8112.39.00	00	1	-- Other	kg	5
				- Rhenium :		
8112.41	8112.41.00	00	2	-- Unwrought; waste and scrap; powders	kg	5
8112.49	8112.49.00	00	6	-- Other	kg	5
				- Thallium :		
8112.51	8112.51.00	00	0	-- Unwrought; powders	kg	5
8112.52	8112.52.00	00	4	-- Waste and scrap	kg	5
8112.59	8112.59.00	00	4	-- Other	kg	5
				- Cadmium :		
8112.61	8112.61.00	00	5	-- Waste and scrap	kg	5
8112.69				-- Other :		
	8112.69.10	00	1	--- Unwrought; powders	kg	5
	8112.69.90	00	0	--- Other	kg	5
				- Other :		
8112.92	8112.92.00	00	3	-- Unwrought; waste and scrap; powders	kg	5
8112.99	8112.99.00	00	3	-- Other	kg	5
<b>81.13</b>				<b>Cermets and articles thereof, including waste and scrap.</b>		
8113.00	8113.00.00	00	0		kg	5

## Chapter 82

### Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

#### Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :
  - (a) Base metal;
  - (b) Metal carbides or cermets;
  - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
  - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
82.01				<b>Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.</b>		
8201.10	8201.10.00	00	2	- Spades and shovels	kg	5
8201.30				- Mattocks, picks, hoes and rakes :		
	8201.30.10	00	4	-- Hoes and rakes	kg	zero
	8201.30.90			-- Other	kg	5
		10	6	--- Mattocks		
		20	2	--- Picks		
8201.40	8201.40.00	00	3	- Axes, bill hooks and similar hewing tools	kg	5
8201.50	8201.50.00	00	1	- Secateurs and similar one-handed pruners and shears (including poultry shears)	kg	zero
8201.60	8201.60.00	00	6	- Hedge shears, two-handed pruning shears and similar two-handed shears	kg	5
8201.90	8201.90.00			- Other hand tools of a kind used in agriculture, horticulture or forestry	kg	5
		10	3	-- Scythes and sickles		
		20	6	-- Trowels		
		90	6	-- Other		
82.02				<b>Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).</b>		
8202.10	8202.10.00	00	3	- Hand saws	kg	5
8202.20	8202.20.00	00	1	- Band saw blades	kg	5
				- Circular saw blades (including slitting or slotting saw blades) :		
8202.31	8202.31.00	00	3	-- With working part of steel	kg	5
8202.39	8202.39.00	00	0	-- Other, including parts	kg	5
8202.40	8202.40.00	00	4	- Chain saw blades	kg	5
				- Other saw blades :		
8202.91	8202.91.00	00	5	-- Straight saw blades, for working metal	kg	5
8202.99				-- Other :		
	8202.99.10	00	1	--- Straight saw blades	kg	5
	8202.99.90	00	0	--- Other	kg	5
82.03				<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>		
8203.10	8203.10.00	00	4	- Files, rasps and similar tools	kg	5
8203.20	8203.20.00	00	2	- Pliers (including cutting pliers), pincers, tweezers and similar tools	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8203.30	8203.30.00	00	0	- Metal cutting shears and similar tools	kg	5
8203.40	8203.40.00	00	5	- Pipe-cutters, bolt croppers, perforating punches and similar tools	kg	5
<b>82.04</b>				<b>Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.</b>		
				- Hand-operated spanners and wrenches :		
8204.11	8204.11.00	00	2	-- Non-adjustable	kg	5
8204.12	8204.12.00	00	6	-- Adjustable	kg	5
8204.20	8204.20.00	00	3	- Interchangeable spanner sockets, with or without handles	kg	5
<b>82.05</b>				<b>Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.</b>		
8205.10	8205.10.00	00	6	- Drilling, threading or tapping tools	kg	5
8205.20	8205.20.00	00	4	- Hammers and sledge hammers	kg	5
8205.30	8205.30.00	00	2	- Planes, chisels, gouges and similar cutting tools for working wood	kg	5
8205.40	8205.40.00	00	0	- Screwdrivers	kg	5
				- Other hand tools (including glaziers' diamonds) :		
8205.51	8205.51.00	00	2	-- Household tools	kg	5
8205.59	8205.59.00	00	6	-- Other	kg	5
8205.60	8205.60.00	00	3	- Blow lamps	kg	5
8205.70	8205.70.00	00	1	- Vices, clamps and the like	kg	5
8205.90	8205.90.00	00	4	- Other, including sets of articles of two or more subheadings of this heading	kg	5
<b>82.06</b> 8206.00	8206.00.00	00	2	<b>Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.</b>	kg	5
<b>82.07</b>				<b>Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.</b>		
				- Rock drilling or earth boring tools :		
8207.13	8207.13.00	00	6	-- With working part of cermets	kg	5
8207.19	8207.19.00	00	2	-- Other, including parts	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8207.20	8207.20.00	00	6	- Dies for drawing or extruding metal	kg	5
8207.30	8207.30.00	00	4	- Tools for pressing, stamping or punching	kg	5
8207.40	8207.40.00	00	2	- Tools for tapping or threading	kg	5
8207.50	8207.50.00	00	0	- Tools for drilling, other than for rock drilling	kg	5
8207.60	8207.60.00	00	5	- Tools for boring or broaching	kg	5
8207.70	8207.70.00	00	3	- Tools for milling	kg	5
8207.80	8207.80.00	00	1	- Tools for turning	kg	5
8207.90	8207.90.00	00	6	- Other interchangeable tools	kg	5
<b>82.08</b>				<b>Knives and cutting blades, for machines or for mechanical appliances.</b>		
8208.10	8208.10.00	00	2	- For metal working	kg	5
8208.20	8208.20.00	00	0	- For wood working	kg	5
8208.30	8208.30.00	00	5	- For kitchen appliances or for machines used by the food industry	kg	5
8208.40	8208.40.00	00	3	- For agricultural, horticultural or forestry machines	kg	zero
8208.90	8208.90.00	00	0	- Other	kg	5
<b>82.09</b> 8209.00	8209.00.00	00	5	<b>Plates, sticks, tips and the like for tools, unmounted, of cermets.</b>	kg	5
<b>82.10</b> 8210.00	8210.00.00	00	6	<b>Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.</b>	kg	5
<b>82.11</b>				<b>Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.</b>		
8211.10	8211.10.00	00	5	- Sets of assorted articles	u	10
				- Other :		
8211.91	8211.91.00	00	0	-- Table knives having fixed blades	u	10
8211.92				-- Other knives having fixed blades :		
	8211.92.50	00	6	--- Of a kind used for agriculture, horticulture or forestry	u	10
				--- Other :		
	8211.92.92	00	6	---- Hunting knives, diving knives and scouts' knives	u	10
	8211.92.99	00	6	---- Other	u	10
8211.93				-- Knives having other than fixed blades :		
				--- Of a kind used for agriculture, horticulture or forestry :		
	8211.93.21	00	1	---- With handle of base metal	u	10
	8211.93.29	00	3	---- Other	u	10
	8211.93.30	00	5	--- Flick knives or spring knives; penknives with blades of 15 cm or more in length	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8211.93.90	00	6	--- Other	u	10
8211.94				-- Blades :		
	8211.94.10	00	4	--- For knives of a kind used for agriculture, horticulture or forestry	kg	10
	8211.94.90	00	3	--- Other	kg	10
8211.95	8211.95.00	00	2	-- Handles of base metal	kg	10
<b>82.12</b>				<b>Razors and razor blades (including razor blade blanks in strips).</b>		
8212.10	8212.10.00	00	6	- Razors	u	10
8212.20				- Safety razor blades, including razor blade blanks in strips :		
	8212.20.10	00	3	-- Double-edged razor blades	u	10
	8212.20.90	00	2	-- Other	u	10
8212.90	8212.90.00	00	4	- Other parts	kg	10
<b>82.13</b> 8213.00	8213.00.00	00	2	<b>Scissors, tailors' shears and similar shears, and blades therefor.</b>	kg	10
<b>82.14</b>				<b>Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).</b>		
8214.10	8214.10.00	00	1	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	kg	10
8214.20	8214.20.00	00	6	- Manicure or pedicure sets and instruments (including nail files)	kg	10
8214.90	8214.90.00	00	6	- Other	kg	10
<b>82.15</b>				<b>Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.</b>		
8215.10	8215.10.00	00	2	- Sets of assorted articles containing at least one article plated with precious metal	kg	10
8215.20	8215.20.00	00	0	- Other sets of assorted articles	kg	10
				- Other :		
8215.91	8215.91.00	00	4	-- Plated with precious metal	kg	10
8215.99	8215.99.00	00	1	-- Other	kg	10

## Chapter 83

### Miscellaneous articles of base metal

#### Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
2. For the purposes of heading 83.02, the word “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
83.01				<b>Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.</b>		
8301.10	8301.10.00	00	4	- Padlocks	kg	5
8301.20	8301.20.00	00	2	- Locks of a kind used for motor vehicles	kg	7.5
8301.30	8301.30.00	00	0	- Locks of a kind used for furniture	kg	5
8301.40				- Other locks :		
	8301.40.10	00	4	-- Handcuffs	kg	5
	8301.40.20	00	3	-- Door locks	kg	5
	8301.40.90	00	3	-- Other	kg	5
8301.50	8301.50.00	00	3	- Clasps and frames with clasps, incorporating locks	kg	5
8301.60	8301.60.00	00	1	- Parts	kg	5
8301.70	8301.70.00	00	6	- Keys presented separately	kg	5
83.02				<b>Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.</b>		
8302.10	8302.10.00	00	5	- Hinges	kg	5
8302.20				- Castors :		
	8302.20.10	00	2	-- Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	kg	5
	8302.20.90	00	1	-- Other	kg	5
8302.30				- Other mountings, fittings and similar articles suitable for motor vehicles :		
	8302.30.10	00	0	-- Hasps	kg	7.5
	8302.30.90	00	6	-- Other	kg	7.5
				- Other mountings, fittings and similar articles :		
8302.41				-- Suitable for buildings :		
				--- Hasps and staples for doors; hooks and eyes; bolts :		
	8302.41.31	00	2	---- Hasps	kg	5
	8302.41.39	00	4	---- Other	kg	5
	8302.41.90	00	1	--- Other	kg	5
8302.42				-- Other, suitable for furniture :		
	8302.42.20	00	5	--- Hasps	kg	5
	8302.42.90	00	5	--- Other	kg	5
8302.49				-- Other :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8302.49.10	00	6	--- Of a kind suitable for saddlery	kg	5
				--- Other :		
	8302.49.91	00	0	---- Hasps	kg	5
	8302.49.99	00	2	---- Other	kg	5
8302.50	8302.50.00	00	4	- Hat-racks, hat-pegs, brackets and similar fixtures	kg	10
8302.60	8302.60.00	00	2	- Automatic door closers	kg	5
<b>83.03</b> 8303.00	8303.00.00	00	1	<b>Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.</b>	kg	10
<b>83.04</b> 8304.00				<b>Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.</b>		
	8304.00.10	00	1	- Filing cabinets and card-index cabinets	kg	10
				- Other :		
	8304.00.91	00	2	-- Of aluminium	kg	10
	8304.00.92	00	4	-- Of nickel	kg	10
	8304.00.99	00	4	-- Other	kg	10
<b>83.05</b>				<b>Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.</b>		
8305.10				- Fittings for loose-leaf binders or files :		
	8305.10.10	00	0	-- For double loop wire binders	kg	7.5
	8305.10.90	00	6	-- Other	kg	7.5
8305.20				- Staples in strips :		
	8305.20.10	00	5	-- Of a kind for office use	kg	7.5
	8305.20.20	00	4	-- Other, of iron or steel	kg	7.5
	8305.20.90	00	4	-- Other	kg	7.5
8305.90				- Other, including parts :		
	8305.90.10	00	5	-- Paper clips	kg	7.5
	8305.90.90	00	4	-- Other	kg	7.5
<b>83.06</b>				<b>Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.</b>		
8306.10	8306.10.00	00	2	- Bells, gongs and the like	kg	10
				- Statuettes and other ornaments :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8306.21	8306.21.00	00	4	-- Plated with precious metals	kg	10
8306.29				-- Other :		
	8306.29.10	00	0	--- Of copper or of lead	kg	10
	8306.29.20	00	6	--- Of nickel	kg	10
	8306.29.30	00	5	--- Of aluminium	kg	10
	8306.29.90	00	6	--- Other	kg	10
8306.30				- Photograph, picture or similar frames; mirrors :		
	8306.30.10	00	4	-- Of copper	kg	10
				-- Other :		
	8306.30.91	00	5	--- Metallic mirrors reflecting traffic views at road intersections or sharp corners	kg	10
	8306.30.99	00	0	--- Other	kg	10
<b>83.07</b>				<b>Flexible tubing of base metal, with or without fittings.</b>		
8307.10	8307.10.00	00	3	- Of iron or steel	kg	5
8307.90	8307.90.00	00	1	- Of other base metal	kg	5
<b>83.08</b>				<b>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.</b>		
8308.10	8308.10.00	00	4	- Hooks, eyes and eyelets	kg	7.5
8308.20	8308.20.00	00	2	- Tubular or bifurcated rivets	kg	7.5
8308.90				- Other, including parts :		
	8308.90.10	00	1	-- Beads	kg	7.5
	8308.90.20	00	0	-- Spangles	kg	7.5
	8308.90.90	00	0	-- Other	kg	7.5
<b>83.09</b>				<b>Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.</b>		
8309.10	8309.10.00	00	5	- Crown corks	kg	7.5
8309.90				- Other :		
	8309.90.10	00	2	-- Capsules for bottles	kg	7.5
	8309.90.20	00	1	-- Top ends of aluminium cans	kg	7.5
	8309.90.60	00	4	-- Aerosol can ends, of tinplate	kg	7.5
	8309.90.70	00	3	-- Other caps for cans	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				-- Other, of aluminium :		
	8309.90.81	00	4	--- Bottle caps; screw caps	kg	7.5
	8309.90.89	00	6	--- Other	kg	7.5
				-- Other :		
	8309.90.91	00	3	--- Bottle caps; screw caps	kg	7.5
	8309.90.92	00	5	--- Bungs for metal drums; bung covers; seals; case corner protectors	kg	7.5
	8309.90.99	00	5	--- Other	kg	7.5
<b>83.10</b> 8310.00	8310.00.00	00	1	<b>Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.</b>	kg	7.5
<b>83.11</b>				<b>Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.</b>		
8311.10				- Coated electrodes of base metal, for electric arc-welding :		
	8311.10.10	00	6	-- In rolls	kg	7.5
	8311.10.90	00	5	-- Other	kg	7.5
8311.20				- Cored wire of base metal, for electric arc-welding :		
				-- Cored wire of alloy steel, containing by weight 4.5 % or more of carbon and 20 % or more of chromium :		
	8311.20.21	00	5	--- In rolls	kg	7.5
	8311.20.29	00	0	--- Other	kg	7.5
	8311.20.90	00	3	-- Other	kg	7.5
8311.30				- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame :		
				-- Cored wire of alloy steel, containing by weight 4.5 % or more of carbon and 20 % or more of chromium :		
	8311.30.21	00	3	--- In rolls	kg	7.5
	8311.30.29	00	5	--- Other	kg	7.5
				-- Other :		
	8311.30.91	00	3	--- In rolls	kg	7.5
	8311.30.99	00	5	--- Other	kg	7.5
8311.90	8311.90.00	00	5	- Other	kg	7.5



CUSTOMS TARIFF OF  
**MYANMAR**  
PART III (CHAPTER 84-98)

**2022**



## SECTION XVI

### MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

#### Notes.

1. This Section does not cover :
  - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
  - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
  - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
  - (e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
  - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (h) Drill pipe (heading 73.04);
  - (ij) Endless belts of metal wire or strip (Section XV);
  - (k) Articles of Chapter 82 or 83;
  - (l) Articles of Section XVII;
  - (m) Articles of Chapter 90;
  - (n) Clocks, watches or other articles of Chapter 91;
  - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
  - (p) Articles of Chapter 95; or
  - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.
2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
  - (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29;
  - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
- 3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
  - 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
  - 5. For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.
  - 6. (A) Throughout the Nomenclature, the expression “electrical and electronic waste and scrap” means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :
    - (i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
    - (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.
  - (B) Mixed consignments of “electrical and electronic waste and scrap” and other waste and scrap are to be classified in heading 85.49.
  - (C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

## Chapter 84

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

#### Notes.

1. This Chapter does not cover :
  - (a) Millstones, grindstones or other articles of Chapter 68;
  - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
  - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
  - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
  - (e) Vacuum cleaners of heading 85.08;
  - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
  - (g) Radiators for the articles of Section XVII; or
  - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI and subject to Note 11 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.
  - (A) Heading 84.19 does not, however, cover :
    - (i) Germination plant, incubators or brooders (heading 84.36);
    - (ii) Grain dampening machines (heading 84.37);
    - (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);
    - (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
    - (v) Machinery, plant or laboratory equipment, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
  - (B) Heading 84.22 does not cover :
    - (i) Sewing machines for closing bags or similar containers (heading 84.52); or
    - (ii) Office machinery of heading 84.72.
  - (C) Heading 84.24 does not cover :
    - (i) Ink-jet printing machines (heading 84.43); or
    - (ii) Water-jet cutting machines (heading 84.56).
3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :
  - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
  - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece

(unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. For the purposes of heading 84.62, a "slitting line" for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A "cut-to-length line" for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.
6. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :
  - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
  - (ii) Being freely programmed in accordance with the requirements of the user;
  - (iii) Performing arithmetical computations specified by the user; and
  - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :
  - (i) It is of a kind solely or principally used in an automatic data processing system;
  - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
  - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.Separately presented units of an automatic data processing machine are to be classified in heading 84.71.  
However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.
- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6 (C) above :
  - (i) Printers, copying machines, facsimile machines, whether or not combined;
  - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
  - (iii) Loudspeakers and microphones;
  - (iv) Television cameras, digital cameras and video camera recorders;
  - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
7. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.  
Other steel balls are to be classified in heading 73.26.
8. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

9. For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
10. For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11. (A) Notes 12 (a) and 12 (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes (LED).
- (B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuits boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :
  - (i) the manufacture or repair of masks and reticles;
  - (ii) assembling semiconductor devices or electronic integrated circuits;
  - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

#### **Subheading Notes.**

1. For the purposes of subheading 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
2. For the purposes of subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 6 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
3. For the purposes of subheading 8481.20, the expression “valves for 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 the diameter. The ends of the rollers may be rounded.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>84.01</b>				<b>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</b>		
8401.10	8401.10.00	00	6	- Nuclear reactors	kg	3
8401.20	8401.20.00	00	4	- Machinery and apparatus for isotopic separation, and parts thereof	kg	3
8401.30	8401.30.00	00	2	- Fuel elements (cartridges), non-irradiated	kg	3
8401.40	8401.40.00	00	0	- Parts of nuclear reactors	kg	3
<b>84.02</b>				<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>		
				- Steam or other vapour generating boilers :		
8402.11				-- Watertube boilers with a steam production exceeding 45 t per hour :		
	8402.11.10	00	3	--- Electrically operated	kg	3
	8402.11.20	00	2	--- Not electrically operated	kg	3
8402.12				-- Watertube boilers with a steam production not exceeding 45 t per hour :		
				--- Electrically operated :		
	8402.12.11	00	2	---- Boilers with a steam production exceeding 15 t per hour	kg	3
	8402.12.19	00	4	---- Other	kg	3
				--- Not electrically operated :		
	8402.12.21	00	1	---- Boilers with a steam production exceeding 15 t per hour	kg	3
	8402.12.29	00	3	---- Other	kg	3
8402.19				-- Other vapour generating boilers, including hybrid boilers:		
				--- Electrically operated :		
	8402.19.11	00	2	---- Boilers with a steam production exceeding 15 t per hour	kg	3
	8402.19.19	00	4	---- Other	kg	3
				--- Not electrically operated :		
	8402.19.21	00	1	---- Boilers with a steam production exceeding 15 t per hour	kg	3
	8402.19.29	00	3	---- Other	kg	3
8402.20				- Super-heated water boilers :		
	8402.20.10	00	4	-- Electrically operated	kg	3
	8402.20.20	00	3	-- Not electrically operated	kg	3
8402.90				- Parts :		
	8402.90.10	00	4	-- Boiler bodies, shells or casings	kg	3
	8402.90.90	00	3	-- Other	kg	3
<b>84.03</b>				<b>Central heating boilers other than those of heading 84.02.</b>		
8403.10	8403.10.00	00	1	- Boilers	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8403.90				- Parts :		
	8403.90.10	00	5	-- Boiler bodies, shells or casings	kg	3
	8403.90.90	00	4	-- Other	kg	3
<b>84.04</b>				<b>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</b>		
8404.10				- Auxiliary plant for use with boilers of heading 84.02 or 84.03 :		
				-- For use with boilers of heading 84.02 :		
	8404.10.11	00	3	--- Soot removers (soot blowers)	kg	3
	8404.10.19	00	5	--- Other	kg	3
	8404.10.20	00	0	-- For use with boilers of heading 84.03	kg	3
8404.20	8404.20.00	00	0	- Condensers for steam or other vapour power units	kg	3
8404.90				- Parts :		
				-- Of goods of subheadings 8404.10.11 and 8404.10.19 :		
	8404.90.11	00	1	--- Bodies, shells or casings	kg	3
	8404.90.19	00	3	--- Other	kg	3
				-- Of goods of subheading 8404.10.20 :		
	8404.90.21	00	0	--- Bodies, shells or casings	kg	3
	8404.90.29	00	2	--- Other	kg	3
	8404.90.90	00	5	-- Other	kg	3
<b>84.05</b>				<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.</b>		
8405.10	8405.10.00	00	3	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	kg	3
8405.90	8405.90.00	00	1	- Parts	kg	3
<b>84.06</b>				<b>Steam turbines and other vapour turbines.</b>		
8406.10	8406.10.00	00	4	- Turbines for marine propulsion	u	3
				- Other turbines :		
8406.81	8406.81.00	00	1	-- Of an output exceeding 40 MW	u	3
8406.82				-- Of an output not exceeding 40 MW :		
	8406.82.10	00	4	--- Of an output not exceeding 5 MW	u	3
	8406.82.90	00	3	--- Other	u	3
8406.90	8406.90.00	00	2	- Parts	kg	3
<b>84.07</b>				<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>		
8407.10	8407.10.00	00	5	- Aircraft engines	u	zero
				- Marine propulsion engines :		
8407.21				-- Outboard motors :		
	8407.21.10	00	6	--- Of a power not exceeding 22.38 kW	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8407.21.90	00	5	--- Other	u	3
8407.29				-- Other :		
	8407.29.20	00	2	--- Of a power not exceeding 22.38 kW	u	3
	8407.29.90	00	2	--- Other	u	3
				- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :		
8407.31	8407.31.00	00	5	-- Of a cylinder capacity not exceeding 50 cc	u	7.5
8407.32				-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :		
				--- Exceeding 50 cc but not exceeding 110 cc :		
	8407.32.11	00	3	---- For vehicles of heading 87.01	u	7.5
	8407.32.12	00	5	---- For vehicles of heading 87.11	u	3
	8407.32.19	00	5	---- Other	u	7.5
				--- Exceeding 110 cc but not exceeding 250 cc :		
	8407.32.22	00	4	---- For vehicles of heading 87.11	u	3
	8407.32.29	00	4	---- Other	u	7.5
8407.33				-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :		
	8407.33.10	00	5	--- For vehicles of heading 87.01	u	7.5
	8407.33.20	00	4	--- For vehicles of heading 87.11	u	3
	8407.33.90	00	4	--- Other	u	7.5
8407.34				-- Of a cylinder capacity exceeding 1,000 cc :		
				--- Fully assembled :		
	8407.34.40	00	6	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	7.5
	8407.34.50	00	5	---- For other vehicles of heading 87.01	u	7.5
	8407.34.60	00	4	---- For vehicles of heading 87.11	u	3
				---- Other :		
	8407.34.71	00	5	----- Of a cylinder capacity not exceeding 2,000 cc	u	7.5
	8407.34.72	00	0	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	7.5
	8407.34.73	00	2	----- Of a cylinder capacity exceeding 3,000 cc	u	7.5
				--- Other :		
	8407.34.91	00	3	---- For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	u	7.5
	8407.34.92	00	5	---- For other vehicles of heading 87.01	u	7.5
	8407.34.93	00	0	---- For vehicles of heading 87.11	u	3
				---- Other :		
	8407.34.94	00	2	----- Of a cylinder capacity not exceeding 2,000 cc	u	7.5
	8407.34.95	00	4	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	7.5
	8407.34.99	00	5	----- Of a cylinder capacity exceeding 3,000 cc	u	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8407.90				- Other engines :		
	8407.90.10	00	2	-- Of a power not exceeding 18.65 kW	u	3
	8407.90.20	00	1	-- Of a power exceeding 18.65 kW but not exceeding 22.38 kW	u	3
	8407.90.90	00	1	-- Other	u	3
<b>84.08</b>				<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>		
8408.10				- Marine propulsion engines :		
	8408.10.10	00	5	-- Of a power not exceeding 22.38 kW	u	3
	8408.10.20	00	4	-- Of a power exceeding 22.38 kW but not exceeding 100 kW	u	3
	8408.10.30	00	3	-- Of a power exceeding 100 kW but not exceeding 750 kW	u	3
	8408.10.90	00	4	-- Other	u	3
8408.20				- Engines of a kind used for the propulsion of vehicles of Chapter 87 :		
				-- Fully assembled :		
	8408.20.10	00	3	--- For vehicles of subheading 8701.10	u	7.5
				--- Other :		
	8408.20.21	00	4	---- Of a cylinder capacity not exceeding 2,000 cc	u	7.5
	8408.20.22	00	6	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	u	7.5
	8408.20.23	00	1	---- Of a cylinder capacity exceeding 3,500 cc	u	7.5
				-- Other :		
	8408.20.93	00	1	--- For vehicles of subheading 8701.10	u	7.5
				--- Other :		
	8408.20.94	00	3	---- Of a cylinder capacity not exceeding 2,000 cc	u	7.5
	8408.20.95	00	5	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	u	7.5
	8408.20.96	00	0	---- Of a cylinder capacity exceeding 3,500 cc	u	7.5
8408.90				- Other engines :		
	8408.90.10	00	3	-- Of a power not exceeding 18.65 kW	u	3
				-- Of a power exceeding 100 kW :		
	8408.90.51	00	1	--- Of a kind used for machinery of heading 84.29 or 84.30	u	3
	8408.90.52	00	3	--- Of a kind used for railway locomotives or tramway vehicles	u	3
	8408.90.59	00	3	--- Other	u	3
				-- Other :		
	8408.90.91	00	4	--- For machinery of heading 84.29 or 84.30	u	3
	8408.90.92	00	6	--- Of a kind used for railway locomotives or tramway vehicles	u	3
	8408.90.99	00	6	--- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
84.09				<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.</b>		
8409.10	8409.10.00	00	0	- For aircraft engines	kg	zero
				- Other :		
8409.91				-- Suitable for use solely or principally with spark-ignition internal combustion piston engines :		
				--- For machinery of heading 84.29 or 84.30 :		
	8409.91.11	00	3	---- Carburettors and parts thereof	kg	3
	8409.91.12	00	5	---- Cylinder blocks; crank cases	kg	3
	8409.91.13	00	0	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.91.14	00	2	---- Other cylinder liners	kg	3
	8409.91.15	00	4	---- Cylinder heads and head covers	kg	3
	8409.91.16	00	6	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.91.17	00	1	---- Other pistons	kg	3
	8409.91.18	00	3	---- Piston rings and gudgeon pins	kg	3
	8409.91.19	00	5	---- Other	kg	3
				--- For vehicles of heading 87.01 :		
	8409.91.21	00	2	---- Carburettors and parts thereof	kg	7.5
	8409.91.22	00	4	---- Cylinder blocks; crank cases	kg	7.5
	8409.91.23	00	6	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	7.5
	8409.91.24	00	1	---- Other cylinder liners	kg	7.5
	8409.91.26	00	5	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	7.5
	8409.91.28	00	2	---- Piston rings and gudgeon pins	kg	7.5
	8409.91.29	00	4	---- Other	kg	7.5
				--- For vehicles of heading 87.11 :		
	8409.91.31	00	1	---- Carburettors and parts thereof	kg	3
	8409.91.32	00	3	---- Cylinder blocks; crank cases	kg	3
	8409.91.34	00	0	---- Cylinder liners	kg	3
	8409.91.35	00	2	---- Cylinder heads and head covers	kg	3
	8409.91.37	00	6	---- Pistons	kg	3
	8409.91.38	00	1	---- Piston rings and gudgeon pins	kg	3
	8409.91.39	00	3	---- Other	kg	3
				--- For other vehicles of Chapter 87 :		
	8409.91.41	00	0	---- Carburettors and parts thereof	kg	7.5
	8409.91.42	00	2	---- Cylinder blocks; crank cases	kg	7.5
	8409.91.43	00	4	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	7.5
	8409.91.44	00	6	---- Other cylinder liners	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8409.91.45	00	1	---- Cylinder heads and head covers	kg	7.5
	8409.91.46	00	3	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	7.5
	8409.91.47	00	5	---- Other pistons	kg	7.5
	8409.91.48	00	0	---- Piston rings and gudgeon pins	kg	7.5
	8409.91.49	00	2	---- Other	kg	7.5
				--- For vessels of Chapter 89 :		
				---- For marine propulsion engines of a power not exceeding 22.38 kW :		
	8409.91.51	00	6	----- Cylinder blocks; crank cases	kg	3
	8409.91.52	00	1	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.91.53	00	3	----- Other cylinder liners	kg	3
	8409.91.54	00	5	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.91.55	00	0	----- Other pistons	kg	3
	8409.91.59	00	1	----- Other	kg	3
				---- For marine propulsion engines of a power exceeding 22.38 kW :		
	8409.91.61	00	5	----- Cylinder blocks; crank cases	kg	3
	8409.91.62	00	0	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.91.63	00	2	----- Other cylinder liners	kg	3
	8409.91.64	00	4	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.91.69	00	0	----- Other	kg	3
				--- For other engines :		
	8409.91.71	00	4	---- Carburettors and parts thereof	kg	3
	8409.91.72	00	6	---- Cylinder blocks; crank cases	kg	3
	8409.91.73	00	1	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.91.74	00	3	---- Other cylinder liners	kg	3
	8409.91.76	00	0	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.91.77	00	2	---- Other pistons	kg	3
	8409.91.78	00	4	---- Piston rings and gudgeon pins	kg	3
	8409.91.79	00	6	---- Other	kg	3
8409.99				-- Other :		
				--- For engines of machinery of heading 84.29 or 84.30 :		
	8409.99.11	00	0	---- Carburettors and parts thereof	kg	3
	8409.99.12	00	2	---- Cylinder blocks; crank cases	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8409.99.13	00	4	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.99.14	00	6	---- Other cylinder liners	kg	3
	8409.99.15	00	1	---- Cylinder heads and head covers	kg	3
	8409.99.16	00	3	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.99.17	00	5	---- Other pistons	kg	3
	8409.99.18	00	0	---- Piston rings and gudgeon pins	kg	3
	8409.99.19	00	2	---- Other	kg	3
				--- For engines of vehicles of heading 87.01 :		
	8409.99.21	00	6	---- Carburettors and parts thereof	kg	7.5
	8409.99.22	00	1	---- Cylinder blocks; crank cases	kg	7.5
	8409.99.23	00	3	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	7.5
	8409.99.24	00	5	---- Other cylinder liners	kg	7.5
	8409.99.25	00	0	---- Cylinder heads and head covers	kg	7.5
	8409.99.26	00	2	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	7.5
	8409.99.27	00	4	---- Other pistons	kg	7.5
	8409.99.29	00	1	---- Other	kg	7.5
				--- For engines of vehicles of heading 87.11 :		
	8409.99.31	00	5	---- Carburettors and parts thereof	kg	3
	8409.99.32	00	0	---- Cylinder blocks; crank cases	kg	3
	8409.99.34	00	4	---- Cylinder heads and head covers	kg	3
	8409.99.36	00	1	---- Piston rings and gudgeon pins	kg	3
	8409.99.37	00	3	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm; pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.99.38	00	5	---- Other cylinder liners and pistons	kg	3
	8409.99.39	00	0	---- Other	kg	3
				--- For engines of other vehicles of Chapter 87 :		
	8409.99.41	00	4	---- Carburettors and parts thereof	kg	7.5
	8409.99.42	00	6	---- Cylinder blocks; crank cases	kg	7.5
	8409.99.43	00	1	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	7.5
	8409.99.44	00	3	---- Other cylinder liners	kg	7.5
	8409.99.45	00	5	---- Cylinder heads and head covers	kg	7.5
	8409.99.46	00	0	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8409.99.47	00	2	---- Other pistons	kg	7.5
	8409.99.48	00	4	---- Piston rings and gudgeon pins	kg	7.5
	8409.99.49	00	6	---- Other	kg	7.5
				--- For engines of vessels of Chapter 89 :		
				---- For marine propulsion engines of a power not exceeding 22.38 kW :		
	8409.99.51	00	3	----- Cylinder blocks; crank cases	kg	3
	8409.99.52	00	5	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.99.53	00	0	----- Other cylinder liners	kg	3
	8409.99.54	00	2	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.99.55	00	4	----- Other pistons	kg	3
	8409.99.59	00	5	----- Other	kg	3
				---- For marine propulsion engines of a power exceeding 22.38 kW :		
	8409.99.61	00	2	----- Cylinder blocks; crank cases	kg	3
	8409.99.62	00	4	----- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.99.63	00	6	----- Other cylinder liners	kg	3
	8409.99.64	00	1	----- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.99.65	00	3	----- Other pistons	kg	3
	8409.99.69	00	4	----- Other	kg	3
				--- For other engines :		
	8409.99.71	00	1	---- Carburettors and parts thereof	kg	3
	8409.99.72	00	3	---- Cylinder blocks; crank cases	kg	3
	8409.99.73	00	5	---- Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.99.74	00	0	---- Other cylinder liners	kg	3
	8409.99.75	00	2	---- Cylinder heads and head covers	kg	3
	8409.99.76	00	4	---- Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	kg	3
	8409.99.77	00	6	---- Other pistons	kg	3
	8409.99.78	00	1	---- Piston rings and gudgeon pins	kg	3
	8409.99.79	00	3	---- Other	kg	3
<b>84.10</b>				<b>Hydraulic turbines, water wheels, and regulators therefor.</b>		
				- Hydraulic turbines and water wheels :		
8410.11	8410.11.00	00	5	-- Of a power not exceeding 1,000 kW	u	3
8410.12	8410.12.00	00	2	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	u	3
8410.13	8410.13.00	00	6	-- Of a power exceeding 10,000 kW	u	3
8410.90	8410.90.00	00	6	- Parts, including regulators	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>84.11</b>				<b>Turbo-jets, turbo-propellers and other gas turbines.</b>		
				- Turbo-jets :		
8411.11	8411.11.00	00	6	-- Of a thrust not exceeding 25 kN	u	zero
8411.12	8411.12.00	00	3	-- Of a thrust exceeding 25 kN	u	zero
				- Turbo-propellers :		
8411.21	8411.21.00	00	4	-- Of a power not exceeding 1,100 kW	u	zero
8411.22	8411.22.00	00	1	-- Of a power exceeding 1,100 kW	u	zero
				- Other gas turbines :		
8411.81	8411.81.00	00	6	-- Of a power not exceeding 5,000 kW	u	3
8411.82	8411.82.00	00	3	-- Of a power exceeding 5,000 kW	u	3
				- Parts :		
8411.91	8411.91.00	00	4	-- Of turbo-jets or turbo-propellers	kg	zero
8411.99	8411.99.00	00	1	-- Other	kg	3
<b>84.12</b>				<b>Other engines and motors.</b>		
8412.10	8412.10.00	00	3	- Reaction engines other than turbo-jets	u	zero
				- Hydraulic power engines and motors :		
8412.21	8412.21.00	00	5	-- Linear acting (cylinders)	u	3
8412.29	8412.29.00	00	2	-- Other	u	3
				- Pneumatic power engines and motors :		
8412.31	8412.31.00	00	3	-- Linear acting (cylinders)	u	3
8412.39	8412.39.00	00	0	-- Other	u	3
8412.80	8412.80.00	00	3	- Other	u	3
8412.90				- Parts :		
	8412.90.10	00	0	-- Of engines of subheading 8412.10	kg	zero
	8412.90.20	00	6	-- For steam or other vapour power units incorporating boilers	kg	3
	8412.90.90	00	6	-- Other	kg	3
<b>84.13</b>				<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.</b>		
				- Pumps fitted or designed to be fitted with a measuring device :		
8413.11	8413.11.00	00	1	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	u	3
8413.19				-- Other :		
	8413.19.10	00	4	--- Electrically operated	u	3
	8413.19.20	00	3	--- Not electrically operated	u	3
8413.20				- Hand pumps, other than those of subheading 8413.11 or 8413.19 :		
	8413.20.10	00	1	-- Water pumps	u	3
	8413.20.20	00	0	-- Breast pumps	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8413.20.90	00	0	-- Other	u	3
8413.30				- Fuel, lubricating or cooling medium pumps for internal combustion piston engines :		
	8413.30.30	00	4	-- Fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	u	7.5
	8413.30.40	00	3	-- Water pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	u	7.5
				-- Other, centrifugal type :		
	8413.30.51	00	4	--- With an inlet diameter not exceeding 200 mm	u	5
	8413.30.52	00	6	--- With an inlet diameter exceeding 200 mm	u	5
	8413.30.90	00	5	-- Other	u	5
8413.40	8413.40.00	00	5	- Concrete pumps	u	3
8413.50				- Other reciprocating positive displacement pumps :		
				-- Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h :		
	8413.50.31	00	2	--- Electrically operated	u	3
	8413.50.32	00	4	--- Not electrically operated	u	3
	8413.50.40	00	6	-- Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	3
	8413.50.90	00	1	-- Other	u	3
8413.60				- Other rotary positive displacement pumps :		
				-- Water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h :		
	8413.60.31	00	0	--- Electrically operated	u	3
	8413.60.32	00	2	--- Not electrically operated	u	3
	8413.60.40	00	4	-- Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	3
	8413.60.90	00	6	-- Other	u	3
8413.70				- Other centrifugal pumps :		
				-- Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover :		
	8413.70.11	00	0	--- With an inlet diameter not exceeding 200 mm	u	zero
	8413.70.19	00	2	--- Other	u	zero
				-- Submersible water pumps :		
	8413.70.31	00	5	--- With an inlet diameter not exceeding 200 mm	u	zero
	8413.70.39	00	0	--- Other	u	zero
				-- Other water pumps, with a flow rate not exceeding 8,000 m <sup>3</sup> /h :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8413.70.42	00	6	--- With inlet diameter not exceeding 200 mm, electrically operated	u	zero
	8413.70.43	00	1	--- With inlet diameter not exceeding 200 mm, not electrically operated	u	zero
	8413.70.49	00	6	--- Other	u	zero
				-- Other water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h :		
	8413.70.51	00	3	--- With an inlet diameter not exceeding 200 mm	u	zero
	8413.70.59	00	5	--- Other	u	zero
				-- Other :		
	8413.70.91	00	6	--- With an inlet diameter not exceeding 200 mm	u	zero
	8413.70.99	00	1	--- Other	u	zero
				- Other pumps; liquid elevators :		
8413.81				-- Pumps :		
	8413.81.13	00	6	--- Water pumps with a flow rate not exceeding 8,000 m <sup>3</sup> /h, electrically operated	u	3
	8413.81.14	00	1	--- Water pumps with a flow rate not exceeding 8,000 m <sup>3</sup> /h, not electrically operated	u	3
	8413.81.15	00	3	--- Water pumps, with a flow rate exceeding 8,000 m <sup>3</sup> /h but not exceeding 13,000 m <sup>3</sup> /h	u	3
	8413.81.19	00	4	--- Other	u	3
8413.82				-- Liquid elevators :		
	8413.82.10	00	4	--- Electrically operated	u	zero
	8413.82.20	00	3	--- Not electrically operated	u	zero
				- Parts :		
8413.91				-- Of pumps :		
	8413.91.10	00	5	--- Of pumps of subheading 8413.20.10	kg	3
	8413.91.20	00	4	--- Of pumps of subheadings 8413.20.20 and 8413.20.90	kg	3
	8413.91.30	00	3	--- Of pumps of subheadings 8413.70.11 and 8413.70.19	kg	zero
	8413.91.40	00	2	--- Of other centrifugal pumps	kg	zero
	8413.91.90	00	4	--- Of other pumps	kg	3
8413.92	8413.92.00	00	3	-- Of liquid elevators	kg	zero
<b>84.14</b>				<b>Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; gas-tight biological safety cabinets, whether or not fitted with filters.</b>		
8414.10	8414.10.00	00	5	- Vacuum pumps	u	3
8414.20				- Hand- or foot-operated air pumps :		
	8414.20.10	00	2	-- Bicycle pumps	u	1.5
	8414.20.90	00	1	-- Other	u	3
8414.30				- Compressors of a kind used in refrigerating equipment :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8414.30.40	00	4	-- With a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	u	3
	8414.30.90	00	6	-- Other	u	3
8414.40	8414.40.00	00	6	- Air compressors mounted on a wheeled chassis for towing	u	3
				- Fans :		
8414.51				-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W :		
	8414.51.10	00	0	--- Table fans and box fans	u	10
				--- Other :		
	8414.51.91	00	1	---- With fan guard	u	10
	8414.51.99	00	3	---- Other	u	10
8414.59				-- Other :		
				--- Of a capacity not exceeding 125 kW :		
	8414.59.10	00	4	---- Fans of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	u	7.5
	8414.59.20	00	3	---- Explosion-proof air fans, of a kind used in underground mining	u	7.5
	8414.59.30	00	2	---- Blowers	u	7.5
				---- Other :		
	8414.59.41	00	3	----- With fan guard	u	7.5
	8414.59.49	00	5	----- Other	u	7.5
				--- Other :		
	8414.59.50	00	0	---- Blowers	u	7.5
				---- Other :		
	8414.59.91	00	5	----- With fan guard	u	7.5
	8414.59.92	00	0	----- Explosion-proof air fans, of a kind used in underground mining	u	7.5
	8414.59.99	00	0	----- Other	u	7.5
8414.60				- Hoods having a maximum horizontal side not exceeding 120 cm :		
				-- Fitted with filters :		
	8414.60.11	00	3	--- Laminar airflow cabinets	u	7.5
	8414.60.19	00	5	--- Other	u	7.5
				-- Not fitted with a filter :		
	8414.60.91	00	2	--- Suitable for industrial use	u	7.5
	8414.60.99	00	4	--- Other	u	7.5
8414.70				- Gas-tight biological safety cabinets :		
				-- Fitted with filters :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8414.70.11	00	1	--- Having a hood with maximum horizontal side not exceeding 120 cm	u	7.5
	8414.70.19	00	3	--- Other	u	7.5
				-- Not fitted with a filter :		
	8414.70.21	00	0	--- Having a hood with maximum horizontal side not exceeding 120 cm	u	7.5
	8414.70.29	00	2	--- Other	u	7.5
8414.80				- Other :		
				-- Hoods having a maximum horizontal side exceeding 120 cm :		
				--- Fitted with filters :		
	8414.80.11	00	6	---- Laminar airflow cabinets	u	7.5
	8414.80.19	00	1	---- Other	u	7.5
				--- Not fitted with a filter :		
	8414.80.21	00	5	---- Suitable for industrial use	u	7.5
	8414.80.29	00	0	---- Other	u	7.5
	8414.80.30	00	2	-- Free-piston generators for gas turbines	u	7.5
				-- Compressors other than those of subheading 8414.30 or 8414.40 :		
	8414.80.41	00	3	--- Gas compression modules suitable for use in oil drilling operations	u	7.5
	8414.80.42	00	5	--- Of a kind used for automotive air conditioners	u	7.5
	8414.80.43	00	0	--- Sealed units for air conditioning machines	u	7.5
	8414.80.49	00	5	--- Other	u	7.5
	8414.80.50	00	0	-- Air pumps	u	7.5
	8414.80.90	00	3	-- Other	u	7.5
8414.90				- Parts :		
				-- Of fans :		
	8414.90.21	00	3	--- Of goods of heading 84.15, 84.18, 85.09 or 85.16	kg	7.5
	8414.90.22	00	5	--- Of blowers	kg	7.5
	8414.90.29	00	5	--- Other	kg	7.5
				-- Of hoods :		
	8414.90.31	00	2	--- Of goods of subheading 8414.60	kg	7.5
	8414.90.32	00	4	--- Of goods of subheading 8414.80	kg	7.5
				-- Of goods of subheading 8414.10 :		
	8414.90.41	00	1	--- For electrically operated machines	kg	3
	8414.90.42	00	3	--- For non-electrically operated machines	kg	3
	8414.90.50	00	5	-- Of goods of subheading 8414.20	kg	3
	8414.90.60	00	4	-- Of goods of subheading 8414.30	kg	3
	8414.90.70	00	3	-- Of goods of subheading 8414.40	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8414.90.80	00	2	-- Of goods of subheading 8414.70	kg	7.5
	8414.90.90	00	1	-- Of other pumps or compressors	kg	7.5
<b>84.15</b>				<b>Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.</b>		
8415.10				- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system" :		
	8415.10.20	00	4	-- Of a cooling capacity not exceeding 21.10 kW	u	10
	8415.10.30	00	3	-- Of a cooling capacity exceeding 21.10 KW but not exceeding 26.38 kW	u	10
	8415.10.90	00	4	-- Other	u	10
8415.20				- Of a kind used for persons, in motor vehicles :		
	8415.20.10	00	3	-- Of a cooling capacity not exceeding 26.38 kW	u	7.5
	8415.20.90	00	2	-- Other	u	7.5
				- Other :		
8415.81				-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :		
				--- Of a kind used in aircraft :		
	8415.81.11	00	4	---- Of a cooling capacity not exceeding 21.10 kW	u	zero
	8415.81.12	00	6	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	zero
	8415.81.19	00	6	---- Other	u	zero
				--- Of a kind used in railway rolling stock :		
	8415.81.21	00	3	---- Of a cooling capacity not exceeding 26.38 kW	u	3
	8415.81.29	00	5	---- Other	u	3
				--- Of a kind used in motor vehicles (other than those of subheading 8415.20) :		
	8415.81.31	00	2	---- Of a cooling capacity not exceeding 26.38 kW	u	7.5
	8415.81.39	00	4	---- Other	u	7.5
				--- Other :		
	8415.81.95	00	4	---- Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8415.81.96	00	6	---- Of a cooling capacity exceeding 26.38 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	10
				---- Other :		
	8415.81.97	00	1	----- Of a cooling capacity not exceeding 21.10 kW	u	10
	8415.81.98	00	3	----- Of a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW	u	10
	8415.81.99	00	5	----- Other	u	10
8415.82				-- Other, incorporating a refrigerating unit :		
				--- Of a kind used in aircraft :		
	8415.82.11	00	1	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	zero
	8415.82.19	00	3	---- Other	u	zero
				--- Of a kind used in railway rolling stock :		
	8415.82.21	00	0	---- Of a cooling capacity not exceeding 26.38 kW	u	3
	8415.82.29	00	2	---- Other	u	3
				--- Of a kind used in motor vehicles (other than those of subheading 8415.20) :		
	8415.82.31	00	6	---- Of a cooling capacity not exceeding 26.38 kW	u	7.5
	8415.82.39	00	1	---- Other	u	7.5
				--- Other :		
	8415.82.91	00	0	---- Of a cooling capacity not exceeding 26.38 kW	u	10
	8415.82.99	00	2	---- Other	u	10
8415.83				-- Not incorporating a refrigerating unit :		
				--- Of a kind used in aircraft :		
	8415.83.11	00	5	---- Of a cooling capacity exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min	u	zero
	8415.83.19	00	0	---- Other	u	zero
				--- Of a kind used in railway rolling stock :		
	8415.83.21	00	4	---- Of a cooling capacity not exceeding 26.38 kW	u	3
	8415.83.29	00	6	---- Other	u	3
				--- Of a kind used in motor vehicles (other than those of subheading 8415.20) :		
	8415.83.31	00	3	---- Of a cooling capacity not exceeding 26.38 kW	u	7.5
	8415.83.39	00	5	---- Other	u	7.5
				--- Other :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8415.83.91	00	4	---- Of a cooling capacity not exceeding 26.38 kW	u	10
	8415.83.99	00	6	---- Other	u	10
8415.90				- Parts :		
				-- Of machines with a cooling capacity not exceeding 21.10 kW :		
	8415.90.13	00	2	--- Of a kind used in aircraft or railway rolling stock	kg	zero
	8415.90.14	00	4	--- Evaporators or condensers for air conditioning machines for motor vehicles	kg	7.5
	8415.90.15	00	6	--- Chassis, welded and painted, other than of subheading 8415.90.13	kg	3
	8415.90.19	00	0	--- Other	kg	3
				-- Of machines with a cooling capacity exceeding 21.10 kW but not exceeding 26.38 kW :		
				--- With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min :		
	8415.90.24	00	3	---- Of a kind used in aircraft or railway rolling stock	kg	zero
	8415.90.25	00	5	---- Other	kg	3
				--- Other :		
	8415.90.26	00	0	---- Of a kind used in aircraft or railway rolling stock	kg	zero
	8415.90.29	00	6	---- Other	kg	3
				-- Of machines with a cooling capacity exceeding 26.38 kW but not exceeding 52.75 kW :		
				--- With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min :		
	8415.90.34	00	2	---- Of a kind used in aircraft or railway rolling stock	kg	zero
	8415.90.35	00	4	---- Other	kg	3
				--- Other :		
	8415.90.36	00	6	---- Of a kind used in aircraft or railway rolling stock	kg	zero
	8415.90.39	00	5	---- Other	kg	3
				-- Of machines with a cooling capacity exceeding 52.75 kW :		
				--- With an air flow rate of each evaporator unit exceeding 67.96 m <sup>3</sup> /min :		
	8415.90.44	00	1	---- Of a kind used in aircraft or railway rolling stock	kg	zero
	8415.90.45	00	3	---- Other	kg	3
				--- Other :		
	8415.90.46	00	5	---- Of a kind used in aircraft or railway rolling stock	kg	zero
	8415.90.49	00	4	---- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>84.16</b>				<b>Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>		
8416.10	8416.10.00	00	0	- Furnace burners for liquid fuel	kg	3
8416.20	8416.20.00	00	5	- Other furnace burners, including combination burners	kg	3
8416.30	8416.30.00	00	3	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	kg	3
8416.90	8416.90.00	00	5	- Parts	kg	3
<b>84.17</b>				<b>Industrial or laboratory furnaces and ovens, including incinerators, non-electric.</b>		
8417.10	8417.10.00	00	1	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	u	3
8417.20	8417.20.00	00	6	- Bakery ovens, including biscuit ovens	u	3
8417.80				- Other :		
	8417.80.10	00	0	-- Waste incinerators	u	3
	8417.80.90	00	6	-- Other	u	3
8417.90	8417.90.00	00	6	- Parts	kg	3
<b>84.18</b>				<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>		
8418.10				- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof :		
				-- Fitted with separate external doors only :		
	8418.10.31	00	1	--- Household type, of a capacity not exceeding 230 l	u	10
	8418.10.32	00	3	--- Other household type, of a capacity exceeding 230 l	u	10
	8418.10.39	00	3	--- Other	u	10
	8418.10.40	00	5	-- Other, of a kind suitable for medical, surgical or laboratory use	u	1.5
				-- Other :		
	8418.10.91	00	2	--- Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l	u	10
	8418.10.99	00	4	--- Other	u	10
				- Refrigerators, household type :		
8418.21				-- Compression-type :		
	8418.21.10	00	3	--- Of a capacity not exceeding 230 l	u	10
	8418.21.90	00	2	--- Other	u	10
8418.29	8418.29.00	00	1	-- Other	u	10
8418.30				- Freezers of the chest type, not exceeding 800 l capacity :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8418.30.10	00	4	-- Of a capacity not exceeding 200 l	u	10
	8418.30.90	00	3	-- Other	u	10
8418.40				- Freezers of the upright type, not exceeding 900 l capacity :		
	8418.40.10	00	2	-- Of a capacity not exceeding 200 l	u	10
	8418.40.90	00	1	-- Other	u	10
8418.50				- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :		
				-- Display counters, show-cases and the like, incorporating refrigerating equipment, of a capacity exceeding 200 l :		
	8418.50.11	00	2	--- Of a kind suitable for medical, surgical or laboratory use	u	1.5
	8418.50.19	00	4	--- Other	u	10
				-- Other :		
	8418.50.91	00	1	--- Of a kind suitable for medical, surgical or laboratory use	u	1.5
	8418.50.99	00	3	--- Other	u	10
				- Other refrigerating or freezing equipment; heat pumps :		
8418.61	8418.61.00	00	3	-- Heat pumps other than air conditioning machines of heading 84.15	u	10
8418.69				-- Other :		
	8418.69.10	00	6	--- Beverage coolers	kg	10
	8418.69.30	00	4	--- Cold water dispenser	kg	10
				--- Water chillers with a refrigeration capacity exceeding 21.10 kW :		
	8418.69.41	00	5	---- For air conditioning machines	kg	10
	8418.69.49	00	0	---- Other	kg	10
	8418.69.50	00	2	--- Scale ice-maker units	kg	10
	8418.69.90	00	5	--- Other	kg	10
				- Parts :		
8418.91	8418.91.00	00	4	-- Furniture designed to receive refrigerating or freezing equipment	kg	3
8418.99				-- Other :		
	8418.99.10	00	0	--- Evaporators or condensers	kg	3
	8418.99.40	00	4	--- Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.31, 8418.10.32, 8418.21.10, 8418.21.90 or 8418.29.00	kg	3
	8418.99.90	00	6	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
84.19				<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.</b>		
				- Instantaneous or storage water heaters, non-electric :		
8419.11				-- Instantaneous gas water heaters :		
	8419.11.10	00	6	--- Household type	u	3
	8419.11.90	00	5	--- Other	u	3
	8419.12.00	00	4	-- Solar water heaters	u	3
8419.19				-- Other :		
	8419.19.10	00	3	--- Household type	u	3
	8419.19.90	00	2	--- Other	u	3
8419.20	8419.20.00	00	1	- Medical, surgical or laboratory sterilisers	u	1.5
				- Dryers :		
8419.33				-- Lyophilisation apparatus, freeze drying units and spray dryers :		
	8419.33.10	00	3	--- For agricultural products; for wood, paper pulp, paper or paperboard	u	3
	8419.33.90	00	2	--- Other	u	3
8419.34				-- Other, for agricultural products :		
	8419.34.10	00	0	--- Evaporators	u	3
	8419.34.20	00	6	--- Other, electrically operated	u	3
	8419.34.90	00	6	--- Other	u	3
8419.35				-- Other, for wood, paper pulp, paper or paperboard :		
	8419.35.10	00	4	--- Electrically operated	u	3
	8419.35.20	00	3	--- Not electrically operated	u	3
8419.39				-- Other :		
	8419.39.30	00	4	--- Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies, electrically operated	u	3
	8419.39.90	00	5	--- Other	u	3
8419.40				- Distilling or rectifying plant :		
	8419.40.10	00	3	-- Electrically operated	u	3
	8419.40.20	00	2	-- Not electrically operated	u	3
8419.50				- Heat exchange units :		
8419.50	8419.50.10	00	1	-- Cooling towers	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8419.50.20	00	0	-- Heat exchange units made of tubes of fluoropolymers, with both inlet and outlet tubes having an inside diameter measuring 3 cm or less	u	3
				-- Other :		
	8419.50.91	00	2	--- Electrically operated	u	3
	8419.50.92	00	4	--- Not electrically operated	u	3
8419.60	8419.60.00	00	0	- Machinery for liquefying air or other gases	u	3
				- Other machinery, plant and equipment :		
8419.81				-- For making hot drinks or for cooking or heating food :		
	8419.81.10	00	6	--- Electrically operated	u	3
	8419.81.20	00	5	--- Not electrically operated	u	3
8419.89				-- Other :		
				--- Electrically operated :		
	8419.89.13	00	2	---- Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	u	3
	8419.89.19	00	0	---- Other	u	3
	8419.89.20	00	2	--- Not electrically operated	u	3
8419.90				- Parts :		
				-- Of electrically operated articles :		
	8419.90.12	00	4	--- Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	kg	3
	8419.90.13	00	6	--- Casings for cooling towers	kg	3
	8419.90.19	00	4	--- Other	kg	3
				-- Of non-electrically operated articles :		
	8419.90.22	00	3	--- Of instantaneous gas water heaters, household type	kg	3
	8419.90.29	00	3	--- Other	kg	3
<b>84.20</b>				<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>		
8420.10				- Calendering or other rolling machines :		
	8420.10.10	00	3	-- Of a kind used solely or principally for the manufacture of printed circuit substrates or printed circuits	u	3
	8420.10.20	00	2	-- Ironing machines or wringers suitable for domestic use	u	3
	8420.10.90	00	2	-- Other	u	3
				- Parts :		
8420.91				-- Cylinders :		
	8420.91.10	00	5	--- Of goods of subheading 8420.10.10	kg	3
	8420.91.90	00	4	--- Other	kg	3
8420.99				-- Other :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8420.99.10	00	2	--- Of goods of subheading 8420.10.10	kg	3
	8420.99.90	00	1	--- Other	kg	3
<b>84.21</b>				<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.</b>		
				- Centrifuges, including centrifugal dryers :		
8421.11	8421.11.00	00	2	-- Cream separators	u	3
8421.12	8421.12.00	00	6	-- Clothes-dryers	u	10
8421.19				-- Other :		
	8421.19.10	00	5	--- Of a kind used for sugar manufacture	u	zero
	8421.19.90	00	4	--- Other	u	3
				- Filtering or purifying machinery and apparatus for liquids :		
8421.21				-- For filtering or purifying water :		
				--- Of a capacity not exceeding 500 l/h :		
	8421.21.11	00	1	---- Filtering machinery and apparatus for domestic use	u	7.5
	8421.21.19	00	3	---- Other	u	7.5
				--- Of a capacity exceeding 500 l/h :		
	8421.21.22	00	2	---- Electrically operated	u	3
	8421.21.23	00	4	---- Not electrically operated	u	3
8421.22				-- For filtering or purifying beverages other than water :		
	8421.22.30	00	1	--- Electrically operated, of a capacity exceeding 500 l/h	u	3
	8421.22.90	00	2	--- Other	u	3
8421.23				-- Oil or petrol-filters for internal combustion engines :		
				--- For machinery of heading 84.29 or 84.30 :		
	8421.23.11	00	2	---- Oil filters	u	7.5
	8421.23.19	00	4	---- Other	u	7.5
				--- For motor vehicles of Chapter 87 :		
	8421.23.21	00	1	---- Oil filters	u	7.5
	8421.23.29	00	3	---- Other	u	7.5
				--- Other :		
	8421.23.91	00	1	---- Oil filters	u	7.5
	8421.23.99	00	3	---- Other	u	7.5
8421.29				-- Other :		
	8421.29.10	00	3	--- Of a kind suitable for medical, surgical or laboratory use	u	1.5
	8421.29.20	00	2	--- Of a kind used for sugar manufacture	u	zero
	8421.29.30	00	1	--- Of a kind used in oil drilling operations	u	3
	8421.29.40	00	0	--- Other, petrol-filters	u	3
	8421.29.50	00	6	--- Other, oil filters	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8421.29.60	00	5	--- Other, of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	u	3
	8421.29.90	00	2	--- Other	u	3
				- Filtering or purifying machinery and apparatus for gases :		
8421.31				-- Intake air filters for internal combustion engines:		
	8421.31.10	00	4	--- For machinery of heading 84.29 or 84.30	u	7.5
	8421.31.20	00	3	--- For motor vehicles of Chapter 87	u	7.5
	8421.31.90	00	3	--- Other	u	7.5
8421.32	8421.32.00	00	2	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	u	3
8421.39				-- Other :		
	8421.39.20	00	0	--- Air purifiers	u	3
	8421.39.30	00	6	--- Other, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	u	3
	8421.39.90	00	0	--- Other	u	3
				- Parts :		
8421.91				-- Of centrifuges, including centrifugal dryers :		
	8421.91.10	00	6	--- Of goods of subheading 8421.12.00	kg	10
	8421.91.20	00	5	--- Of goods of subheading 8421.19.10	kg	zero
	8421.91.90	00	5	--- Of goods of subheading 8421.11.00 or 8421.19.90	kg	3
8421.99				-- Other :		
				--- Filtering cartridges for filters of subheading 8421.23 :		
	8421.99.21	00	4	---- For subheading 8421.23.11 or 8421.23.21	kg	5
	8421.99.29	00	6	---- Other	kg	5
	8421.99.30	00	1	--- Of goods of subheading 8421.31	kg	5
	8421.99.40	00	0	--- Of goods of subheading 8421.29.50	kg	3
	8421.99.50	00	6	--- Of goods of subheading 8421.29.60	kg	3
	8421.99.60	00	5	--- Of goods of subheading 8421.39.30	kg	3
	8421.99.70	00	4	--- Of goods of subheading 8421.39.90	kg	3
				--- Other :		
	8421.99.91	00	4	---- Of goods of subheading 8421.29.20	kg	zero
	8421.99.94	00	3	---- Of goods of subheading 8421.21.11	kg	7.5
	8421.99.96	00	0	---- Of goods of subheading 8421.23.11 or 8421.23.91	kg	5
	8421.99.97	00	2	---- Of goods of subheading 8421.23.19 or 8421.23.99	kg	5
	8421.99.99	00	6	---- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
84.22				<b>Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.</b>		
				- Dish washing machines :		
8422.11	8422.11.00	00	3	-- Of the household type	u	10
8422.19	8422.19.00	00	0	-- Other	u	3
8422.20	8422.20.00	00	4	- Machinery for cleaning or drying bottles or other containers	u	3
8422.30	8422.30.00			- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	u	3
		10	5	-- Machinery for aerating beverages		
		90	1	-- Other		
8422.40	8422.40.00	00	0	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	u	3
8422.90				- Parts :		
	8422.90.10	00	3	-- Of machines of subheading 8422.11	kg	10
	8422.90.90	00	2	-- Other	kg	3
84.23				<b>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.</b>		
8423.10				- Personal weighing machines, including baby scales; household scales :		
	8423.10.10	00	6	-- Electrically operated	u	3
	8423.10.20	00	5	-- Not electrically operated	u	3
8423.20				- Scales for continuous weighing of goods on conveyors :		
	8423.20.10	00	4	-- Using electronic means for gauging weight	u	3
	8423.20.90	00	3	-- Other	u	3
8423.30				- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales :		
	8423.30.10	00	2	-- Using electronic means for gauging weight	u	3
	8423.30.90	00	1	-- Other	u	3
				- Other weighing machinery :		
8423.81				-- Having a maximum weighing capacity not exceeding 30 kg :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8423.81.10	00	3	--- Using electronic means for gauging weight	u	3
	8423.81.90	00	2	--- Other	u	3
8423.82				-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg :		
				--- Having a maximum weighing capacity not exceeding 1,000 kg :		
	8423.82.31	00	0	---- For weighing motor vehicles, using electronic means for gauging weight	u	3
	8423.82.32	00	2	---- Other, using electronic means for gauging weight	u	3
	8423.82.39	00	2	---- Other	u	3
				--- Having a maximum weighing capacity exceeding 1,000 kg :		
	8423.82.41	00	6	---- For weighing motor vehicles, using electronic means for gauging weight	u	3
	8423.82.42	00	1	---- Other, using electronic means for gauging weight	u	3
	8423.82.49	00	1	---- Other	u	3
8423.89				-- Other :		
	8423.89.10	00	0	--- Using electronic means for gauging weight	u	3
	8423.89.90	00	6	--- Other	u	3
8423.90				- Weighing machine weights of all kinds; parts of weighing machinery :		
	8423.90.10	00	4	-- Weighing machine weights	kg	3
	8423.90.30	00	2	-- Parts of weighing machinery using electronic means for gauging weight, excluding of machines for weighing motor vehicles	kg	3
	8423.90.40	00	1	-- Parts of other weighing machinery	kg	3
<b>84.24</b>				<b>Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.</b>		
8424.10				- Fire extinguishers, whether or not charged :		
	8424.10.10	00	0	-- Of a kind suitable for aircraft use	u	zero
	8424.10.90	00	6	-- Other	u	1.5
8424.20				- Spray guns and similar appliances :		
				-- Electrically operated :		
	8424.20.11	00	0	--- Agricultural or horticultural	u	zero
	8424.20.19	00	2	--- Other	u	7.5
				-- Not electrically operated :		
	8424.20.21	00	6	--- Agricultural or horticultural	u	zero
	8424.20.29	00	1	--- Other	u	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8424.30	8424.30.00	00	4	- Steam or sand blasting machines and similar jet projecting machines	u	3
				- Agricultural or horticultural sprayers :		
8424.41				-- Portable sprayers :		
	8424.41.10	00	5	--- Hand-operated insecticide sprayers	u	zero
	8424.41.20	00	4	--- Other, not electrically operated	u	zero
	8424.41.90	00	4	--- Other	u	zero
8424.49				-- Other :		
	8424.49.10	00	2	--- Electrically operated	u	zero
	8424.49.20	00	1	--- Not electrically operated	u	zero
				- Other appliances :		
8424.82				-- Agricultural or horticultural :		
	8424.82.10	00	1	--- Drip irrigation systems	u	zero
	8424.82.20	00	0	--- Other, electrically operated	u	zero
	8424.82.30	00	6	--- Other, not electrically operated	u	zero
8424.89				-- Other :		
	8424.89.10	00	1	--- Hand-operated household sprayers of a capacity not exceeding 3 l	u	3
	8424.89.20	00	0	--- Spray heads with dip tubes	u	3
	8424.89.40	00	5	--- Other, of a kind used solely or principally for the manufacture of printed circuit boards or printed wiring boards substrates or their components	u	3
	8424.89.50	00	4	--- Other, electrically operated	u	3
	8424.89.90	00	0	--- Other, not electrically operated	u	3
8424.90				- Parts :		
	8424.90.10	00	5	-- Of fire extinguishers	kg	1.5
				-- Of spray guns and similar appliances :		
				--- Electrically operated :		
	8424.90.21	00	6	---- Of goods of subheading 8424.20.11	kg	zero
	8424.90.23	00	3	---- Other	kg	7.5
				--- Not electrically operated :		
	8424.90.24	00	5	---- Of goods of subheading 8424.20.21	kg	zero
	8424.90.29	00	1	---- Other	kg	7.5
	8424.90.30	00	3	-- Of steam or sand blasting machines and similar jet projecting machines	kg	3
				-- Of other appliances :		
	8424.90.93	00	3	--- Of goods of subheading 8424.82.10	kg	zero
	8424.90.94	00	5	--- Of goods of subheadings 8424.41.10, 8424.41.20, 8424.49.20 or 8424.82.30	kg	zero
	8424.90.95	00	0	--- Of goods of subheadings 8424.41.90, 8424.49.10 or 8424.82.20	kg	zero
	8424.90.96	00	2	--- Of goods of subheading 8424.89.40	kg	3
	8424.90.99	00	1	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>84.25</b>				<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>		
				- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :		
8425.11	8425.11.00	00	6	-- Powered by electric motor	u	3
8425.19	8425.19.00	00	3	-- Other	u	3
				- Winches; capstans :		
8425.31	8425.31.00	00	2	-- Powered by electric motor	u	3
8425.39	8425.39.00	00	6	-- Other	u	3
				- Jacks; hoists of a kind used for raising vehicles :		
8425.41	8425.41.00	00	0	-- Built-in jacking systems of a type used in garages	u	3
8425.42				-- Other jacks and hoists, hydraulic :		
	8425.42.10	00	3	--- Jacks of a kind used in tipping mechanisms for lorries	u	3
	8425.42.90	00	2	--- Other	u	3
8425.49				-- Other :		
	8425.49.10	00	3	--- Electrically operated	u	3
	8425.49.20	00	2	--- Not electrically operated	u	3
<b>84.26</b>				<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>		
				- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :		
8426.11	8426.11.00	00	0	-- Overhead travelling cranes on fixed support	u	3
8426.12	8426.12.00	00	4	-- Mobile lifting frames on tyres and straddle carriers	u	3
8426.19				-- Other :		
	8426.19.20	00	2	--- Bridge cranes	u	3
	8426.19.30	00	1	--- Gantry cranes	u	3
	8426.19.90	00	2	--- Other	u	3
8426.20	8426.20.00	00	1	- Tower cranes	u	3
8426.30	8426.30.00	00	6	- Portal or pedestal jib cranes	u	3
				- Other machinery, self-propelled :		
8426.41	8426.41.00	00	1	-- On tyres	u	3
8426.49	8426.49.00	00	5	-- Other	u	3
				- Other machinery :		
8426.91	8426.91.00	00	5	-- Designed for mounting on road vehicles	u	3
8426.99	8426.99.00	00	2	-- Other	u	3
<b>84.27</b>				<b>Fork-lift trucks; other works trucks fitted with lifting or handling equipment.</b>		
8427.10	8427.10.00	00	4	- Self-propelled trucks powered by an electric motor	u	3
8427.20	8427.20.00	00	2	- Other self-propelled trucks	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8427.90	8427.90.00	00	2	- Other trucks	u	3
<b>84.28</b>				<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).</b>		
8428.10				- Lifts and skip hoists :		
				-- Lifts :		
	8428.10.31	00	4	--- For passengers	u	5
	8428.10.39	00	6	--- Other	u	3
	8428.10.40	00	1	-- Skip hoists	u	3
8428.20				- Pneumatic elevators and conveyors :		
	8428.20.10	00	2	-- Of a kind used for agriculture	u	zero
	8428.20.90	00	1	-- Other	u	5
				- Other continuous-action elevators and conveyors, for goods or materials :		
8428.31	8428.31.00	00	5	-- Specially designed for underground use	u	5
8428.32				-- Other, bucket type :		
	8428.32.10	00	1	--- Of a kind used for agriculture	u	zero
	8428.32.90	00	0	--- Other	u	5
8428.33				-- Other, belt type :		
	8428.33.10	00	5	--- Of a kind used for agriculture	u	zero
	8428.33.90	00	4	--- Other	u	5
8428.39				-- Other :		
	8428.39.10	00	1	--- Of a kind used for agriculture	u	zero
	8428.39.90	00	0	--- Other	u	5
8428.40	8428.40.00	00	6	- Escalators and moving walkways	u	5
8428.60	8428.60.00	00	2	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	u	5
8428.70	8428.70.00	00	0	- Industrial robots	u	3
8428.90				- Other machinery :		
	8428.90.20	00	1	-- Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	u	5
	8428.90.30	00	0	-- Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	u	3
	8428.90.90	00	1	-- Other	u	3
<b>84.29</b>				<b>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>		
				- Bulldozers and angledozers :		
8429.11	8429.11.00	00	3	-- Track laying	u	3
8429.19	8429.19.00	00	0	-- Other	u	3
8429.20	8429.20.00	00	4	- Graders and levellers	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8429.30	8429.30.00	00	2	- Scrapers	u	3
8429.40				- Tamping machines and road rollers :		
	8429.40.30	00	4	-- Tamping machines	u	3
	8429.40.40	00	3	-- Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	u	3
	8429.40.50	00	2	-- Other vibratory road rollers	u	3
	8429.40.90	00	5	-- Other	u	3
				- Mechanical shovels, excavators and shovel loaders :		
8429.51	8429.51.00	00	2	-- Front-end shovel loaders	u	3
8429.52	8429.52.00	00	6	-- Machinery with a 360° revolving superstructure	u	3
8429.59	8429.59.00	00	6	-- Other	u	3
<b>84.30</b>				<b>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.</b>		
8430.10	8430.10.00	00	0	- Pile-drivers and pile-extractors	u	3
8430.20	8430.20.00	00	5	- Snow-ploughs and snow-blowers	u	3
				- Coal or rock cutters and tunnelling machinery :		
8430.31	8430.31.00	00	0	-- Self-propelled	u	3
8430.39	8430.39.00	00	4	-- Other	u	3
				- Other boring or sinking machinery :		
8430.41	8430.41.00	00	5	-- Self-propelled	u	3
8430.49				-- Other :		
	8430.49.10	00	1	--- Wellhead platforms with integrated production modules suitable for use in drilling operations	u	3
	8430.49.90	00	0	--- Other	u	3
8430.50	8430.50.00	00	6	- Other machinery, self-propelled	u	3
				- Other machinery, not self-propelled:		
8430.61	8430.61.00	00	1	-- Tamping or compacting machinery	u	3
8430.69	8430.69.00	00	5	-- Other	u	3
<b>84.31</b>				<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>		
8431.10				- Of machinery of heading 84.25 :		
				-- Of electrically operated machines :		
	8431.10.13	00	6	--- Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	kg	3
	8431.10.19	00	4	--- Other	kg	3
				-- Of non-electrically operated machines :		
	8431.10.22	00	3	--- Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	kg	3
	8431.10.29	00	3	--- Other	kg	3
8431.20				- Of machinery of heading 84.27 :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8431.20.10	00	5	-- Of subheading 8427.10 or 8427.20	kg	3
	8431.20.90	00	4	-- Other	kg	3
				- Of machinery of heading 84.28 :		
8431.31				-- Of lifts, skip hoists or escalators :		
	8431.31.10	00	0	--- Of goods of subheading 8428.10.39 or 8428.10.40	kg	3
	8431.31.20	00	6	--- Of goods of subheading 8428.10.31 or 8428.40.00	kg	5
8431.39				-- Other :		
	8431.39.10	00	4	--- Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	kg	zero
	8431.39.40	00	1	--- Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	kg	5
	8431.39.50	00	0	--- Other, of goods of subheading 8428.90	kg	3
	8431.39.90	00	3	--- Other	kg	5
				- Of machinery of heading 84.26, 84.29 or 84.30 :		
8431.41				-- Buckets, shovels, grabs and grips :		
	8431.41.10	00	5	--- For machinery of heading 84.26	kg	3
	8431.41.90	00	4	--- Other	kg	3
8431.42	8431.42.00	00	3	-- Bulldozer or angledozer blades	kg	3
8431.43	8431.43.00	00	0	-- Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	kg	3
8431.49				-- Other :		
	8431.49.10	00	2	--- Parts of machinery of heading 84.26	kg	3
	8431.49.20	00	1	--- Cutting edges or end bits of a kind used for scrapers, graders or levellers	kg	3
	8431.49.40	00	6	--- Cutting edges or end bits of a kind used for bulldozer or angledozer blades	kg	3
	8431.49.50	00	5	--- Of road rollers	kg	3
	8431.49.60	00	4	--- Of goods of subheading 8430.20.00	kg	3
	8431.49.90	00	1	--- Other	kg	3
<b>84.32</b>				<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>		
8432.10	8432.10.00	00	2	- Ploughs	u	zero
				- Harrows, scarifiers, cultivators, weeders and hoes :		
8432.21	8432.21.00	00	4	-- Disc harrows	u	zero
8432.29	8432.29.00	00	1	-- Other	u	zero
				- Seeders, planters and transplanters :		
8432.31	8432.31.00	00	2	-- No-till direct seeders, planters and transplanters	u	zero
8432.39	8432.39.00	00	6	-- Other	u	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Manure spreaders and fertiliser distributors :		
8432.41	8432.41.00	00	0	-- Manure spreaders	u	zero
8432.42	8432.42.00	00	4	-- Fertiliser distributors	u	zero
8432.80				- Other machinery :		
	8432.80.10	00	1	-- Agricultural or horticultural	u	zero
	8432.80.20	00	0	-- Lawn or sports-ground rollers	u	zero
	8432.80.90	00	0	-- Other	u	zero
8432.90				- Parts :		
	8432.90.10	00	6	-- Of machinery of subheading 8432.80.90	kg	zero
	8432.90.20	00	5	-- Of lawn or sports-ground rollers	kg	zero
	8432.90.90	00	5	-- Other	kg	zero
<b>84.33</b>				<b>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.</b>		
				- Mowers for lawns, parks or sports-grounds :		
8433.11	8433.11.00	00	0	-- Powered, with the cutting device rotating in a horizontal plane	u	zero
8433.19				-- Other :		
	8433.19.10	00	3	--- Not powered	u	zero
	8433.19.90	00	2	--- Other	u	zero
8433.20	8433.20.00	00	1	- Other mowers, including cutter bars for tractor mounting	u	zero
8433.30	8433.30.00	00	6	- Other haymaking machinery	u	zero
8433.40	8433.40.00	00	4	- Straw or fodder balers, including pick-up balers	u	zero
				- Other harvesting machinery; threshing machinery :		
8433.51	8433.51.00	00	6	-- Combine harvester-threshers	u	zero
8433.52	8433.52.00	00	3	-- Other threshing machinery	u	zero
8433.53	8433.53.00	00	0	-- Root or tuber harvesting machines	u	zero
8433.59				-- Other :		
	8433.59.20	00	1	--- Cotton pickers	u	zero
	8433.59.90	00	1	--- Other	u	zero
8433.60				- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce :		
	8433.60.10	00	6	-- Electrically operated	u	zero
	8433.60.20	00	5	-- Not electrically operated	u	zero
8433.90				- Parts :		
	8433.90.10	00	0	-- Castors wheels, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	kg	zero
	8433.90.20	00	6	-- Other, of goods of subheading 8433.11.00 or 8433.19.90	kg	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8433.90.30	00	5	-- Other, of goods of subheading 8433.19.10	kg	zero
	8433.90.90	00	6	-- Other	kg	zero
<b>84.34</b>				<b>Milking machines and dairy machinery.</b>		
8434.10	8434.10.00	00	4	- Milking machines	u	zero
8434.20	8434.20.00	00	2	- Dairy machinery	u	zero
8434.90	8434.90.00	00	2	- Parts	kg	zero
<b>84.35</b>				<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>		
8435.10				- Machinery :		
	8435.10.10	00	4	-- Electrically operated	u	zero
	8435.10.20	00	3	-- Not electrically operated	u	zero
8435.90				- Parts :		
	8435.90.10	00	2	-- Of electrically operated machines	kg	zero
	8435.90.20	00	1	-- Of non-electrically operated machines	kg	zero
<b>84.36</b>				<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>		
8436.10				- Machinery for preparing animal feeding stuffs :		
	8436.10.10	00	5	-- Electrically operated	u	zero
	8436.10.20	00	4	-- Not electrically operated	u	zero
				- Poultry-keeping machinery; poultry incubators and brooders :		
8436.21				-- Poultry incubators and brooders :		
	8436.21.10	00	0	--- Electrically operated	u	zero
	8436.21.20	00	6	--- Not electrically operated	u	zero
8436.29				-- Other :		
	8436.29.10	00	4	--- Electrically operated	u	zero
	8436.29.20	00	3	--- Not electrically operated	u	zero
8436.80				- Other machinery :		
				-- Electrically operated :		
	8436.80.11	00	0	--- Agricultural or horticultural	u	zero
	8436.80.19	00	2	--- Other	u	zero
				-- Not electrically operated :		
	8436.80.21	00	6	--- Agricultural or horticultural	u	zero
	8436.80.29	00	1	--- Other	u	zero
				- Parts:		
8436.91	8436.91.00	00	1	-- Of poultry-keeping machinery or poultry incubators and brooders	kg	zero
8436.99				-- Other :		
				--- Of electrically operated machines and equipment :		
	8436.99.11	00	6	---- Agricultural or horticultural	kg	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8436.99.19	00	1	--- Other	kg	zero
				--- Of non-electrically operated machines and equipment :		
	8436.99.21	00	5	--- Agricultural or horticultural	kg	zero
	8436.99.29	00	0	--- Other	kg	zero
<b>84.37</b>				<b>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.</b>		
8437.10				- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables :		
	8437.10.10	00	6	-- For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	u	zero
	8437.10.20	00	5	-- For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	u	zero
	8437.10.30	00	4	-- Other, electrically operated	u	zero
	8437.10.40	00	3	-- Other, not electrically operated	u	zero
8437.80				- Other machinery :		
	8437.80.10	00	6	-- Rice hullers and cone type rice mills, electrically operated	u	3
	8437.80.20	00	5	-- Rice hullers and cone type rice mills, not electrically operated	u	3
	8437.80.30	00	4	-- Industrial type coffee and corn mills, electrically operated	u	3
	8437.80.40	00	3	-- Industrial type coffee and corn mills, not electrically operated	u	3
				-- Other, electrically operated :		
	8437.80.51	00	4	--- Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	u	3
	8437.80.59	00	6	--- Other	u	3
				-- Other, not electrically operated :		
	8437.80.61	00	3	--- Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	u	3
	8437.80.69	00	5	--- Other	u	3
8437.90				- Parts :		
				-- Of electrically operated machines :		
	8437.90.11	00	6	--- Of machines of subheading 8437.10	kg	zero
	8437.90.19	00	1	--- Other	kg	3
				-- Of non-electrically operated machines :		
	8437.90.21	00	5	--- Of machines of subheading 8437.10	kg	zero
	8437.90.29	00	0	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
84.38				<b>Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils.</b>		
8438.10	8438.10.00	00	1	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	u	3
8438.20				- Machinery for the manufacture of confectionery, cocoa or chocolate :		
	8438.20.10	00	5	-- Electrically operated	u	3
	8438.20.20	00	4	-- Not electrically operated	u	3
8438.30				- Machinery for sugar manufacture :		
	8438.30.10	00	3	-- Electrically operated	u	3
	8438.30.20	00	2	-- Not electrically operated	u	zero
8438.40	8438.40.00	00	2	- Brewery machinery	u	3
8438.50	8438.50.00	00	0	- Machinery for the preparation of meat or poultry	u	3
8438.60	8438.60.00	00	5	- Machinery for the preparation of fruits, nuts or vegetables	u	3
8438.80				- Other machinery :		
				-- Coffee pulpers :		
	8438.80.11	00	2	--- Electrically operated	u	zero
	8438.80.12	00	4	--- Not electrically operated	u	zero
				-- Machinery for the preparation of fish, crustaceans or molluscs :		
	8438.80.21	00	1	--- Electrically operated	u	3
	8438.80.22	00	3	--- Not electrically operated	u	3
				-- Other :		
	8438.80.91	00	1	--- Electrically operated	u	3
	8438.80.92	00	3	--- Not electrically operated	u	3
8438.90				- Parts :		
				-- Of electrically operated machines :		
	8438.90.11	00	0	--- Of goods of subheading 8438.30.10	kg	3
	8438.90.12	00	2	--- Of coffee pulpers	kg	zero
	8438.90.19	00	2	--- Other	kg	3
				-- Of non-electrically operated machines :		
	8438.90.21	00	6	--- Of goods of subheading 8438.30.20	kg	zero
	8438.90.22	00	1	--- Of coffee pulpers	kg	zero
	8438.90.29	00	1	--- Other	kg	3
84.39				<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>		
8439.10	8439.10.00	00	2	- Machinery for making pulp of fibrous cellulosic material	u	3
8439.20	8439.20.00	00	0	- Machinery for making paper or paperboard	u	3
8439.30	8439.30.00	00	5	- Machinery for finishing paper or paperboard	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Parts :		
8439.91	8439.91.00	00	4	-- Of machinery for making pulp of fibrous cellulosic material	kg	3
8439.99	8439.99.00	00	1	-- Other	kg	3
<b>84.40</b>				<b>Book-binding machinery, including book- sewing machines.</b>		
8440.10				- Machinery :		
	8440.10.10	00	2	-- Electrically operated	u	3
	8440.10.20	00	1	-- Not electrically operated	u	3
8440.90	8440.90.00	00	1	- Parts	kg	3
<b>84.41</b>				<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>		
8441.10				- Cutting machines :		
	8441.10.10	00	3	-- Electrically operated	u	3
	8441.10.20	00	2	-- Not electrically operated	u	3
8441.20	8441.20.00	00	2	- Machines for making bags, sacks or envelopes	u	3
8441.30	8441.30.00	00	0	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	u	3
8441.40	8441.40.00	00	5	- Machines for moulding articles in paper pulp, paper or paperboard	u	3
8441.80				- Other machinery :		
	8441.80.10	00	3	-- Electrically operated	u	3
	8441.80.20	00	2	-- Not electrically operated	u	3
8441.90	8441.90.00	00	2	- Parts	kg	3
<b>84.42</b>				<b>Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).</b>		
8442.30	8442.30.00	00	1	- Machinery, apparatus and equipment	u	3
8442.40	8442.40.00	00	6	- Parts of the foregoing machinery, apparatus or equipment	kg	3
8442.50	8442.50.00	00	4	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	kg	3
<b>84.43</b>				<b>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.</b>		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :		
8443.11	8443.11.00	00	3	-- Offset printing machinery, reel-fed	u	3
8443.12	8443.12.00	00	0	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	u	3
8443.13	8443.13.00	00	4	-- Other offset printing machinery	u	3
8443.14	8443.14.00	00	1	-- Letterpress printing machinery, reel-fed, excluding flexographic printing	u	3
8443.15	8443.15.00	00	5	-- Letterpress printing machinery, other than reel-fed, excluding flexographic printing	u	3
8443.16	8443.16.00	00	2	-- Flexographic printing machinery	u	3
8443.17	8443.17.00	00	6	-- Gravure printing machinery	u	3
8443.19	8443.19.00	00	0	-- Other	u	3
				- Other printers, copying machines and facsimile machines, whether or not combined :		
8443.31				-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network :		
				--- Printer-copiers, printing by the ink-jet process :		
	8443.31.11	00	0	---- Colour	u	3
	8443.31.19	00	2	---- Other	u	3
				--- Printer-copiers, printing by the laser process :		
	8443.31.21	00	6	---- Colour	u	3
	8443.31.29	00	1	---- Other	u	3
				--- Combination printer-copier-facsimile machines :		
	8443.31.31	00	5	---- Colour	u	3
	8443.31.39	00	0	---- Other	u	3
				--- Other :		
	8443.31.91	00	6	---- Combination printer-copier-scanner-facsimile machines	u	3
	8443.31.99	00	1	---- Other	u	3
8443.32				-- Other, capable of connecting to an automatic data processing machine or to a network :		
				--- Dot matrix printers :		
	8443.32.11	00	4	---- Colour	u	3
	8443.32.19	00	6	---- Other	u	3
				--- Ink-jet printers :		
	8443.32.21	00	3	---- Colour	u	3
	8443.32.29	00	5	---- Other	u	3
				--- Laser printers :		
	8443.32.31	00	2	---- Colour	u	3
	8443.32.39	00	4	---- Other	u	3
	8443.32.40	00	6	--- Facsimile machines	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8443.32.50	00	5	--- Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	u	3
	8443.32.60	00	4	--- Plotters	u	3
	8443.32.90	00	1	--- Other	u	3
8443.39				-- Other :		
	8443.39.10	00	2	--- Electrostatic photocopying apparatus, operating by reproducing the original image directly onto the copy (direct process)	u	3
	8443.39.20	00	1	--- Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	u	3
	8443.39.30	00	0	--- Other photocopying apparatus incorporating an optical system	u	3
	8443.39.40	00	6	--- Ink-jet printers	u	3
	8443.39.90	00	1	--- Other	u	3
				- Parts and accessories :		
8443.91	8443.91.00	00	1	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	kg	3
8443.99				-- Other :		
	8443.99.10	00	4	--- Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	kg	3
	8443.99.20	00	3	--- Ink-filled printer cartridges	kg	3
	8443.99.30	00	2	--- Paper feeders; paper sorters	kg	3
	8443.99.90	00	3	--- Other	kg	3
<b>84.44</b> 8444.00				<b>Machines for extruding, drawing, texturing or cutting man-made textile materials.</b>		
	8444.00.10	00	1	- Electrically operated	u	3
	8444.00.20	00	0	- Not electrically operated	u	3
<b>84.45</b>				<b>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.</b>		
				- Machines for preparing textile fibres :		
8445.11				-- Carding machines :		
	8445.11.10	00	4	--- Electrically operated	u	3
	8445.11.20	00	3	--- Not electrically operated	u	3
8445.12	8445.12.00	00	2	-- Combing machines	u	3
8445.13	8445.13.00	00	6	-- Drawing or roving machines	u	3
8445.19				-- Other :		
	8445.19.30	00	6	--- Cotton gins	u	zero
	8445.19.40	00	5	--- Other, electrically operated	u	3
	8445.19.50	00	4	--- Other, not electrically operated	u	3
8445.20				- Textile spinning machines :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8445.20.10	00	5	-- Electrically operated	u	3
	8445.20.20	00	4	-- Not electrically operated	u	3
8445.30				- Textile doubling or twisting machines :		
	8445.30.10	00	3	-- Electrically operated	u	3
	8445.30.20	00	2	-- Not electrically operated	u	3
8445.40				- Textile winding (including weft-winding) or reeling machines :		
	8445.40.10	00	1	-- Electrically operated	u	3
	8445.40.20	00	0	-- Not electrically operated	u	3
8445.90				- Other :		
	8445.90.10	00	5	-- Electrically operated	u	3
	8445.90.20	00	4	-- Not electrically operated	u	3
<b>84.46</b>				<b>Weaving machines (looms).</b>		
8446.10				- For weaving fabrics of a width not exceeding 30 cm :		
	8446.10.10	00	1	-- Electrically operated	u	3
	8446.10.20	00	0	-- Not electrically operated	u	3
				- For weaving fabrics of a width exceeding 30 cm, shuttle type :		
8446.21	8446.21.00	00	4	-- Power looms	u	3
8446.29	8446.29.00	00	1	-- Other	u	3
8446.30	8446.30.00	00	5	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	u	3
<b>84.47</b>				<b>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.</b>		
				- Circular knitting machines :		
8447.11	8447.11.00	00	0	-- With cylinder diameter not exceeding 165 mm	u	3
8447.12	8447.12.00	00	4	-- With cylinder diameter exceeding 165 mm	u	3
8447.20				- Flat knitting machines; stitch-bonding machines :		
	8447.20.10	00	0	-- Electrically operated	u	3
	8447.20.20	00	6	-- Not electrically operated	u	3
8447.90				- Other :		
	8447.90.10	00	0	-- Electrically operated	u	3
	8447.90.20	00	6	-- Not electrically operated	u	3
<b>84.48</b>				<b>Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).</b>		
				- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8448.11				-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith :		
	8448.11.10	00	0	--- Electrically operated	kg	3
	8448.11.20	00	6	--- Not electrically operated	kg	3
8448.19				-- Other :		
	8448.19.10	00	4	--- Electrically operated	kg	3
	8448.19.20	00	3	--- Not electrically operated	kg	3
8448.20	8448.20.00	00	2	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	kg	3
				- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :		
8448.31	8448.31.00	00	4	-- Card clothing	kg	3
8448.32	8448.32.00	00	1	-- Of machines for preparing textile fibres, other than card clothing	kg	3
8448.33	8448.33.00	00	5	-- Spindles, spindle flyers, spinning rings and ring travellers	kg	3
8448.39	8448.39.00	00	1	-- Other	kg	3
				- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :		
8448.42	8448.42.00	00	6	-- Reeds for looms, healds and heald-frames	kg	3
8448.49				-- Other :		
				--- Shuttles :		
	8448.49.11	00	0	---- For electrically operated machines	kg	3
	8448.49.12	00	2	---- For non-electrically operated machines	kg	3
	8448.49.90	00	4	--- Other	kg	3
				- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :		
8448.51	8448.51.00	00	0	-- Sinkers, needles and other articles used in forming stitches	kg	3
8448.59	8448.59.00	00	4	-- Other	kg	3
<b>84.49</b> 8449.00	<b>8449.00.00</b>	00	0	<b>Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.</b>	kg	3
<b>84.50</b>				<b>Household or laundry-type washing machines, including machines which both wash and dry.</b>		
				- Machines, each of a dry linen capacity not exceeding 10 kg :		
8450.11				-- Fully-automatic machines :		
	8450.11.10	00	2	--- Each of a dry linen capacity not exceeding 6 kg	u	10
	8450.11.90	00	1	--- Other	u	10
8450.12				-- Other machines, with built-in centrifugal drier :		
	8450.12.10	00	6	--- Each of a dry linen capacity not exceeding 6 kg	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8450.12.90	00	5	--- Other	u	10
8450.19				-- Other :		
				--- Electrically operated :		
	8450.19.11	00	1	---- Each of a dry linen capacity not exceeding 6 kg	u	10
	8450.19.19	00	3	---- Other	u	10
				--- Other :		
	8450.19.91	00	0	---- Each of a dry linen capacity not exceeding 6 kg	u	10
	8450.19.99	00	2	---- Other	u	10
8450.20	8450.20.00	00	4	- Machines, each of a dry linen capacity exceeding 10 kg	u	10
8450.90				- Parts :		
	8450.90.10	00	3	-- Of machines of subheading 8450.20.00	kg	10
	8450.90.20	00	2	-- Of machines of subheading 8450.11, 8450.12 or 8450.19	kg	10
<b>84.51</b>				<b>Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.</b>		
8451.10	8451.10.00	00	0	- Dry-cleaning machines	u	3
				- Drying machines :		
8451.21	8451.21.00	00	2	-- Each of a dry linen capacity not exceeding 10 kg	u	3
8451.29	8451.29.00	00	6	-- Other	u	3
8451.30				- Ironing machines and presses (including fusing presses) :		
	8451.30.10	00	2	-- Single roller type domestic ironing machines	u	3
	8451.30.90	00	1	-- Other	u	3
8451.40	8451.40.00	00	1	- Washing, bleaching or dyeing machines	u	3
8451.50	8451.50.00	00	6	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	u	3
8451.80	8451.80.00	00	0	- Other machinery	u	3
8451.90				- Parts :		
	8451.90.10	00	4	-- Of machines of a dry linen capacity not exceeding 10 kg	kg	3
	8451.90.90	00	3	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>84.52</b>				<b>Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.</b>		
8452.10	8452.10.00	00	1	- Sewing machines of the household type	u	3
				- Other sewing machines :		
8452.21	8452.21.00	00	3	-- Automatic units	u	3
8452.29	8452.29.00	00	0	-- Other	u	3
8452.30	8452.30.00	00	4	- Sewing machine needles	kg	3
8452.90				- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines :		
				-- Of machinery of subheading 8452.10.00 :		
	8452.90.11	00	0	--- Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	3
	8452.90.12	00	2	--- Furniture, bases and covers and parts thereof	kg	3
	8452.90.19	00	2	--- Other	kg	3
				-- Other :		
	8452.90.91	00	6	--- Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	kg	3
	8452.90.92	00	1	--- Furniture, bases and covers and parts thereof	kg	3
	8452.90.99	00	1	--- Other	kg	3
<b>84.53</b>				<b>Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.</b>		
8453.10				- Machinery for preparing, tanning or working hides, skins or leather :		
	8453.10.10	00	1	-- Electrically operated	u	3
	8453.10.20	00	0	-- Not electrically operated	u	3
8453.20				- Machinery for making or repairing footwear :		
	8453.20.10	00	6	-- Electrically operated	u	3
	8453.20.20	00	5	-- Not electrically operated	u	3
8453.80				- Other machinery :		
	8453.80.10	00	1	-- Electrically operated	u	3
	8453.80.20	00	0	-- Not electrically operated	u	3
8453.90	8453.90.00	00	0	- Parts	kg	3
<b>84.54</b>				<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>		
8454.10	8454.10.00	00	3	- Converters	u	3
8454.20	8454.20.00	00	1	- Ingot moulds and ladles	u	3
8454.30	8454.30.00	00	6	- Casting machines	u	3
8454.90	8454.90.00	00	1	- Parts	kg	3
<b>84.55</b>				<b>Metal-rolling mills and rolls therefor.</b>		
8455.10	8455.10.00	00	4	- Tube mills	u	3
				- Other rolling mills :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8455.21	8455.21.00	00	6	-- Hot or combination hot and cold	u	3
8455.22	8455.22.00	00	3	-- Cold	u	3
8455.30	8455.30.00	00	0	- Rolls for rolling mills	u	3
8455.90	8455.90.00	00	2	- Other parts	kg	3
<b>84.56</b>				<b>Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.</b>		
				- Operated by laser or other light or photon beam processes :		
8456.11				-- Operated by laser :		
	8456.11.10	00	1	--- Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	u	3
	8456.11.90	00	0	--- Other	u	3
8456.12				-- Operated by other light or photon beam processes :		
	8456.12.10	00	5	--- Of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of heading 85.17, or parts of automatic data processing machines	u	3
	8456.12.90	00	4	--- Other	u	3
8456.20	8456.20.00	00	3	- Operated by ultrasonic processes	u	3
8456.30	8456.30.00	00	1	- Operated by electro-discharge processes	u	3
8456.40				- Operated by plasma arc processes :		
	8456.40.10	00	5	-- Machine-tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards	u	3
	8456.40.20	00	4	-- Plasma cleaner machines that remove organic contaminants from electron microscopy specimens and specimen holders	u	3
	8456.40.90	00	4	-- Other	u	3
8456.50	8456.50.00	00	4	- Water-jet cutting machines	u	3
8456.90				- Other :		
	8456.90.20	00	1	-- Wet processing equipments for the application by immersion of electrochemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	u	3
	8456.90.90	00	1	-- Other	u	3
<b>84.57</b>				<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>		
8457.10				- Machining centres :		
	8457.10.10	00	5	-- Of spindle power not exceeding 4 kW	u	3
	8457.10.90	00	4	-- Other	u	3
8457.20	8457.20.00	00	4	- Unit construction machines (single station)	u	3
8457.30	8457.30.00	00	2	- Multi-station transfer machines	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>84.58</b>				<b>Lathes (including turning centres) for removing metal.</b>		
				- Horizontal lathes :		
8458.11				-- Numerically controlled :		
	8458.11.10	00	3	--- Of spindle power not exceeding 4 kW	u	3
	8458.11.90	00	2	--- Other	u	3
8458.19				-- Other :		
	8458.19.10	00	0	--- With the distance between the main spindle centre and the bed not exceeding 300 mm	u	3
	8458.19.90	00	6	--- Other	u	3
				- Other lathes :		
8458.91	8458.91.00	00	2	-- Numerically controlled	u	3
8458.99				-- Other :		
	8458.99.10	00	5	--- With the distance between the main spindle centre and the bed not exceeding 300 mm	u	3
	8458.99.90	00	4	--- Other	u	3
<b>84.59</b>				<b>Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.</b>		
8459.10	8459.10.00	00	1	- Way-type unit head machines	u	3
				- Other drilling machines :		
8459.21	8459.21.00	00	3	-- Numerically controlled	u	3
8459.29				-- Other :		
	8459.29.10	00	6	--- Electrically operated	u	3
	8459.29.20	00	5	--- Not electrically operated	u	3
				- Other boring-milling machines :		
8459.31	8459.31.00	00	1	-- Numerically controlled	u	3
8459.39				-- Other :		
	8459.39.10	00	4	--- Electrically operated	u	3
	8459.39.20	00	3	--- Not electrically operated	u	3
				- Other boring machines :		
8459.41	8459.41.00	00	6	-- Numerically controlled	u	3
8459.49				-- Other :		
	8459.49.10	00	2	--- Electrically operated	u	3
	8459.49.20	00	1	--- Not electrically operated	u	3
				- Milling machines, knee-type :		
8459.51	8459.51.00	00	4	-- Numerically controlled	u	3
8459.59				-- Other :		
	8459.59.10	00	0	--- Electrically operated	u	3
	8459.59.20	00	6	--- Not electrically operated	u	3
				- Other milling machines :		
8459.61	8459.61.00	00	2	-- Numerically controlled	u	3
8459.69				-- Other :		
	8459.69.10	00	5	--- Electrically operated	u	3
	8459.69.20	00	4	--- Not electrically operated	u	3
8459.70				- Other threading or tapping machines :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8459.70.10	00	2	-- Electrically operated	u	3
	8459.70.20	00	1	-- Not electrically operated	u	3
<b>84.60</b>				<b>Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.</b>		
				- Flat-surface grinding machines :		
8460.12	8460.12.00	00	3	-- Numerically controlled	u	3
8460.19	8460.19.00	00	3	-- Other	u	3
				- Other grinding machines :		
8460.22	8460.22.00	00	1	-- Centreless grinding machines, numerically controlled	u	3
8460.23	8460.23.00	00	5	-- Other cylindrical grinding machines, numerically controlled	u	3
8460.24	8460.24.00	00	2	-- Other, numerically controlled	u	3
8460.29				-- Other :		
	8460.29.10	00	0	--- Electrically operated	u	3
	8460.29.20	00	6	--- Not electrically operated	u	3
				- Sharpening (tool or cutter grinding) machines :		
8460.31				-- Numerically controlled :		
	8460.31.10	00	1	--- Machine-tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW	u	3
	8460.31.90	00	0	--- Other	u	3
8460.39				-- Other :		
	8460.39.10	00	5	--- Electrically operated	u	3
	8460.39.20	00	4	--- Not electrically operated	u	3
8460.40	8460.40.00	00	3	- Honing or lapping machines	u	3
8460.90				- Other :		
	8460.90.10	00	6	-- Electrically operated	u	3
	8460.90.20	00	5	-- Not electrically operated	u	3
<b>84.61</b>				<b>Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.</b>		
8461.20	8461.20.00	00	1	- Shaping or slotting machines	u	3
8461.30	8461.30.00	00	6	- Broaching machines	u	3
8461.40	8461.40.00	00	4	- Gear cutting, gear grinding or gear finishing machines	u	3
8461.50	8461.50.00	00	2	- Sawing or cutting-off machines	u	3
8461.90				- Other :		
	8461.90.20	00	6	-- Planing machines	u	3
	8461.90.90	00	6	-- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
84.62				<b>Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.</b>		
				- Hot forming machines for forging, die forging (including presses) and hot hammers :		
8462.11	8462.11.00	00	1	-- Closed die forging machines	u	3
8462.19	8462.19.00	00	5	-- Other	u	3
				- Bending, folding, straightening or flattening machines (including press brakes) for flat products :		
8462.22				-- Profile forming machines :		
	8462.22.10	00	2	--- Numerically controlled	u	3
	8462.22.90	00	1	--- Other	u	3
8462.23	8462.23.00	00	0	-- Numerically controlled press brakes	u	3
8462.24	8462.24.00	00	4	-- Numerically controlled panel benders	u	3
8462.25	8462.25.00	00	1	-- Numerically controlled roll forming machines	u	3
8462.26	8462.26.00	00	5	-- Other numerically controlled bending, folding, straightening or flattening machines	u	3
8462.29	8462.29.00	00	3	-- Other	u	3
				- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines :		
8462.32				-- Slitting lines and cut-to-length lines :		
	8462.32.10	00	0	--- Numerically controlled	u	3
	8462.32.90	00	6	--- Other	u	3
8462.33	8462.33.00	00	5	-- Numerically controlled shearing machines	u	3
8462.39	8462.39.00	00	1	-- Other	u	3
				- Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines :		
8462.42	8462.42.00	00	6	-- Numerically controlled	u	3
8462.49	8462.49.00	00	6	-- Other	u	3
				- Machines for working tube, pipe, hollow section and bar (excluding presses) :		
8462.51	8462.51.00	00	0	-- Numerically controlled	u	3
8462.59	8462.59.00	00	4	-- Other	u	3
				- Cold metal working presses :		
8462.61				-- Hydraulic presses :		
				--- Numerically controlled :		
	8462.61.11	00	6	---- Die forging or die stamping machines	u	3
	8462.61.19	00	1	---- Other	u	3
				---- Other :		
	8462.61.91	00	5	---- Die forging or die stamping machines	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8462.61.99	00	0	---- Other	u	3
8462.62				-- Mechanical presses :		
				--- Numerically controlled :		
	8462.62.11	00	3	---- Die forging or die stamping machines	u	3
	8462.62.19	00	5	---- Other	u	3
				--- Other :		
	8462.62.91	00	2	---- Die forging or die stamping machines	u	3
	8462.62.99	00	4	---- Other	u	3
8462.63				-- Servo-presses :		
	8462.63.10	00	5	--- Die forging or die stamping machines	u	3
	8462.63.90	00	4	--- Other	u	3
8462.69				-- Other :		
	8462.69.10	00	1	--- Die forging or die stamping machines	u	3
	8462.69.90	00	0	--- Other	u	3
8462.90				- Other :		
	8462.90.10	00	1	-- Die forging or die stamping machines	u	3
	8462.90.90	00	0	-- Other	u	3
<b>84.63</b>				<b>Other machine-tools for working metal or cermet, without removing material.</b>		
8463.10				- Draw-benches for bars, tubes, profiles, wire or the like :		
	8463.10.10	00	4	-- Electrically operated	u	3
	8463.10.20	00	3	-- Not electrically operated	u	3
8463.20				- Thread rolling machines :		
	8463.20.10	00	2	-- Electrically operated	u	3
	8463.20.20	00	1	-- Not electrically operated	u	3
8463.30				- Machines for working wire :		
	8463.30.10	00	0	-- Electrically operated	u	3
	8463.30.20	00	6	-- Not electrically operated	u	3
8463.90				- Other :		
	8463.90.10	00	2	-- Electrically operated	u	3
	8463.90.20	00	1	-- Not electrically operated	u	3
<b>84.64</b>				<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.</b>		
8464.10				- Sawing machines :		
	8464.10.10	00	5	-- Electrically operated	u	3
	8464.10.20	00	4	-- Not electrically operated	u	3
8464.20				- Grinding or polishing machines :		
	8464.20.10	00	3	-- Electrically operated	u	3
	8464.20.20	00	2	-- Not electrically operated	u	3
8464.90				- Other :		
	8464.90.10	00	3	-- Electrically operated	u	3
	8464.90.20	00	2	-- Not electrically operated	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
84.65				<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>		
8465.10	8465.10.00	00	0	- Machines which can carry out different types of machining operations without tool change between such operations	u	3
8465.20	8465.20.00	00	5	- Machining centres	u	3
8465.91				- Other :		
				-- Sawing machines :		
	8465.91.10	00	1	--- Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	u	3
	8465.91.90	00	0	--- Other	u	3
8465.92				-- Planing, milling or moulding (by cutting) machines :		
				--- For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	u	3
	8465.92.10	00	5			
	8465.92.90	00	4	--- Other	u	3
8465.93				-- Grinding, sanding or polishing machines :		
	8465.93.10	00	2	--- Electrically operated	u	3
	8465.93.20	00	1	--- Not electrically operated	u	3
8465.94	8465.94.00	00	0	-- Bending or assembling machines	u	3
8465.95				-- Drilling or morticing machines :		
				--- Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm	u	3
	8465.95.10	00	3			
	8465.95.90	00	2	--- Other	u	3
8465.96	8465.96.00	00	1	-- Splitting, slicing or paring machines	u	3
8465.99				-- Other :		
	8465.99.10	00	5	--- Lathes	u	3
				--- Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	u	3
	8465.99.50	00	1			
	8465.99.60	00	0	--- Other, electrically operated	u	3
	8465.99.90	00	4	--- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
84.66				<b>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.</b>		
8466.10				- Tool holders and self-opening dieheads :		
	8466.10.10	00	0	-- For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	3
	8466.10.90	00	6	-- Other	kg	3
8466.20				- Work holders :		
	8466.20.10	00	5	-- For the machines of subheading 8456.40.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	kg	3
	8466.20.90	00	4	-- Other	kg	3
8466.30	8466.30.00	00	4	- Dividing heads and other special attachments for machines	kg	3
				- Other :		
8466.91	8466.91.00	00	3	-- For machines of heading 84.64	kg	3
8466.92	8466.92.00	00	0	-- For machines of heading 84.65	kg	3
8466.93				-- For machines of headings 84.56 to 84.61 :		
	8466.93.30	00	1	--- For machines of subheading 8456.11.10, 8456.12.10, 8456.20.00, or 8456.30.00, of a kind used solely or principally for the manufacture of printed circuits, printed circuit assemblies, parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71; for machines of subheading 8457.10, 8458.91.00, 8459.21.00, 8459.29.10, 8459.61.00, 8459.69.10, or 8461.50.00, of a kind used solely or principally for the manufacture of parts of machines of heading 85.17, or parts of automatic data processing machines of heading 84.71	kg	3
	8466.93.40	00	0	--- For machines of subheading 8456.50.00	kg	3
	8466.93.90	00	2	--- Other	kg	3
8466.94	8466.94.00	00	1	-- For machines of heading 84.62 or 84.63	kg	3
84.67				<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</b>		
				- Pneumatic :		
8467.11	8467.11.00	00	6	-- Rotary type (including combined rotary-percussion)	u	3
8467.19	8467.19.00	00	3	-- Other	u	3
				- With self-contained electric motor :		
8467.21	8467.21.00	00	4	-- Drills of all kinds	u	3
8467.22	8467.22.00	00	1	-- Saws	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8467.29	8467.29.00	00	1	-- Other	u	3
				- Other tools :		
8467.81	8467.81.00	00	6	-- Chain saws	u	3
8467.89	8467.89.00	00	3	-- Other	u	3
				- Parts :		
8467.91				-- Of chain saws :		
	8467.91.10	00	3	--- Of electro-mechanical type	kg	3
	8467.91.90	00	2	--- Other	kg	3
8467.92	8467.92.00	00	1	-- Of pneumatic tools	kg	3
8467.99				-- Other :		
	8467.99.10	00	0	--- Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	kg	3
	8467.99.90	00	6	--- Other	kg	3
<b>84.68</b>				<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.</b>		
8468.10	8468.10.00	00	3	- Hand-held blow pipes	u	7.5
8468.20				- Other gas-operated machinery and apparatus :		
	8468.20.10	00	0	-- Hand-operated (not hand-held) gas welding or brazing appliances for metal	u	7.5
	8468.20.90	00	6	-- Other	u	7.5
8468.80	8468.80.00	00	3	- Other machinery and apparatus	u	7.5
8468.90				- Parts :		
	8468.90.20	00	6	-- Of goods of subheading 8468.20.10	kg	7.5
	8468.90.90	00	6	-- Other	kg	7.5
<b>84.70</b>				<b>Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.</b>		
8470.10	8470.10.00	00	5	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	u	3
				- Other electronic calculating machines :		
8470.21	8470.21.00	00	0	-- Incorporating a printing device	u	3
8470.29	8470.29.00	00	4	-- Other	u	3
8470.30	8470.30.00	00	1	- Other calculating machines	u	3
8470.50	8470.50.00	00	4	- Cash registers	u	3
8470.90				- Other :		
	8470.90.10	00	2	-- Postage-franking machines	u	3
	8470.90.90	00	1	-- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
84.71				<b>Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.</b>		
8471.30				- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display :		
	8471.30.20	00	0	-- Laptops including notebooks and subnotebooks	u	3
	8471.30.90	00	0	-- Other	u	3
				- Other automatic data processing machines :		
8471.41				-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :		
	8471.41.10	00	3	--- Personal computers excluding portable computers of subheading 8471.30	u	3
	8471.41.90	00	2	--- Other	u	3
8471.49				-- Other, presented in the form of systems :		
	8471.49.10	00	0	--- Personal computers excluding portable computers of subheading 8471.30	u	3
	8471.49.90	00	6	--- Other	u	3
8471.50				- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units :		
	8471.50.10	00	4	-- Processing units for personal (including portable) computers	u	3
	8471.50.90	00	3	-- Other	u	3
8471.60				- Input or output units, whether or not containing storage units in the same housing :		
	8471.60.30	00	0	-- Computer keyboards	u	3
	8471.60.40	00	6	-- X-Y coordinate input devices, including mouses, light pens, joysticks, track balls, and touch-sensitive screens	u	3
	8471.60.90			-- Other	u	3
		10	4	--- Scanner, capable of connecting to a automatic data processing machines		
		90	0	--- Other		
8471.70				- Storage units :		
	8471.70.20	00	6	-- Hard disk drives	u	3
	8471.70.30	00	5	-- Tape drives	u	3
	8471.70.40	00	4	-- Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	u	3
	8471.70.90	00	6	-- Other	u	3
8471.80				- Other units of automatic data processing machines :		
	8471.80.10	00	5	-- Control and adaptor units	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8471.80.70	00	6	-- Sound cards or video cards	u	3
	8471.80.90	00	4	-- Other	u	3
8471.90				- Other :		
	8471.90.10	00	3	-- Bar code readers	u	3
	8471.90.30	00	1	-- Electronic fingerprint identification systems	u	3
	8471.90.40	00	0	-- Other optical character readers	u	3
	8471.90.90	00	2	-- Other	u	3
<b>84.72</b>				<b>Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).</b>		
8472.10	8472.10.00	00	0	- Duplicating machines	u	3
8472.30	8472.30.00	00	3	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	u	3
8472.90				- Other :		
	8472.90.10	00	4	-- Automatic teller machines	u	3
				-- Typewriters other than printers of heading 84.43 :		
	8472.90.41	00	3	--- Automatic	u	3
	8472.90.49	00	5	--- Other	u	3
	8472.90.50	00	0	-- Word-processing machines	u	3
	8472.90.60			-- Other, electrically operated	u	3
		10	2	--- Cheque-writing or cheque-signing machines		
		90	5	--- Other		
	8472.90.90			-- Other, not electrically operated	u	3
		10	6	--- Cheque-writing or cheque-signing machines		
		90	2	--- Other		
<b>84.73</b>				<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.</b>		
				- Parts and accessories of the machines of heading 84.70 :		
8473.21	8473.21.00	00	3	-- Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	kg	3
8473.29	8473.29.00	00	0	-- Other	kg	3
8473.30				- Parts and accessories of the machines of heading 84.71 :		
	8473.30.10	00	3	-- Assembled printed circuit boards	kg	3
	8473.30.90	00	2	-- Other	kg	3
8473.40	8473.40.00			- Parts and accessories of the machines of heading 84.72	kg	3
		10	5	-- Of the cheque-writing or cheque-signing machines of subheading 8472.90.60.10		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
		20	1	-- Of the cheque-writing or cheque-signing machines of subheading 8472.90.90.10		
		90	1	-- Other		
8473.50				- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72 :		
	8473.50.10	00	6	-- Suitable for use with the machines of heading 84.71	kg	3
	8473.50.90	00	5	-- Other	kg	3
<b>84.74</b>				<b>Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.</b>		
8474.10				- Sorting, screening, separating or washing machines :		
	8474.10.10	00	1	-- Electrically operated	u	3
	8474.10.20	00	0	-- Not electrically operated	u	3
8474.20				- Crushing or grinding machines :		
				-- Electrically operated :		
	8474.20.11	00	1	--- For stone	u	3
	8474.20.19	00	3	--- Other	u	3
				-- Not electrically operated :		
	8474.20.21	00	0	--- For stone	u	3
	8474.20.29	00	2	--- Other	u	3
				- Mixing or kneading machines :		
8474.31				-- Concrete or mortar mixers :		
	8474.31.10	00	1	--- Electrically operated	u	3
	8474.31.20	00	0	--- Not electrically operated	u	3
8474.32				-- Machines for mixing mineral substances with bitumen :		
				--- Electrically operated :		
	8474.32.11	00	0	---- Of an output capacity not exceeding 80 t per hour	u	3
	8474.32.19	00	2	---- Other	u	3
				--- Not electrically operated :		
	8474.32.21	00	6	---- Of an output capacity not exceeding 80 t per hour	u	3
	8474.32.29	00	1	---- Other	u	3
8474.39				-- Other :		
	8474.39.10	00	5	--- Electrically operated	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8474.39.20	00	4	--- Not electrically operated	u	3
8474.80				- Other machinery :		
	8474.80.10	00	1	-- Electrically operated	u	3
	8474.80.20	00	0	-- Not electrically operated	u	3
8474.90	8474.90.00	00	0	- Parts	kg	3
<b>84.75</b>				<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>		
8475.10	8475.10.00	00	3	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	u	3
				- Machines for manufacturing or hot working glass or glassware:		
8475.21	8475.21.00	00	5	-- Machines for making optical fibres and preforms thereof	u	3
8475.29	8475.29.00	00	2	-- Other	u	3
8475.90				- Parts :		
	8475.90.30	00	5	-- Of machines of subheading 8475.21.00	kg	3
	8475.90.90	00	6	-- Other	kg	3
<b>84.76</b>				<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>		
				- Automatic beverage-vending machines :		
8476.21	8476.21.00	00	6	-- Incorporating heating or refrigerating devices	u	7.5
8476.29	8476.29.00	00	3	-- Other	u	7.5
				- Other machines :		
8476.81	8476.81.00	00	1	-- Incorporating heating or refrigerating devices	u	7.5
8476.89				-- Other :		
	8476.89.10	00	4	--- Money-changing machines	u	7.5
	8476.89.90	00	3	--- Other	u	7.5
8476.90				- Parts :		
	8476.90.10	00	1	-- Of money-changing machines	kg	7.5
	8476.90.90	00	0	-- Other	kg	7.5
<b>84.77</b>				<b>Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.</b>		
8477.10				- Injection-moulding machines :		
	8477.10.10	00	4	-- For moulding rubber	u	3
				-- For moulding plastics :		
	8477.10.31	00	4	--- Poly (vinyl chloride) injection moulding machines	u	3
	8477.10.39	00	6	--- Other	u	3
8477.20				- Extruders :		
	8477.20.10	00	2	-- For extruding rubber	u	3
	8477.20.20	00	1	-- For extruding plastics	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8477.30	8477.30.00	00	1	- Blow moulding machines	u	3
8477.40				- Vacuum moulding machines and other thermoforming machines :		
	8477.40.10	00	5	-- For moulding or forming rubber	u	3
	8477.40.20	00	4	-- For moulding or forming plastics	u	3
				- Other machinery for moulding or otherwise forming :		
8477.51	8477.51.00	00	1	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	u	3
8477.59				-- Other :		
	8477.59.10	00	4	--- For rubber	u	3
	8477.59.20	00	3	--- For plastics	u	3
8477.80				- Other machinery :		
	8477.80.10	00	4	-- For working rubber or for the manufacture of products from rubber, electrically operated	u	3
	8477.80.20	00	3	-- For working rubber or for the manufacture of products from rubber, not electrically operated	u	3
				-- For working plastics or for the manufacture of products from plastics, electrically operated :		
	8477.80.31	00	4	--- Lamination presses for the manufacture of printed circuit boards or printed wiring boards	u	3
	8477.80.39	00	6	--- Other	u	3
	8477.80.40	00	1	-- For working plastics or for the manufacture of products from plastics, not electrically operated	u	3
8477.90				- Parts :		
	8477.90.10	00	2	-- Of electrically operated machines for working rubber or for the manufacture of products from rubber	kg	3
	8477.90.20	00	1	-- Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	kg	3
				-- Of electrically operated machines for working plastics or for the manufacture of products from plastic materials :		
	8477.90.32	00	4	--- Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	kg	3
	8477.90.39	00	4	--- Other	kg	3
	8477.90.40	00	6	-- Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	kg	3
<b>84.78</b>				<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>		
8478.10				- Machinery :		
	8478.10.10	00	5	-- Electrically operated	u	3
	8478.10.20	00	4	-- Not electrically operated	u	3
8478.90	8478.90.00	00	4	- Parts	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
84.79				<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>		
8479.10				- Machinery for public works, building or the like :		
	8479.10.10	00	6	-- Electrically operated	u	3
	8479.10.20	00	5	-- Not electrically operated	u	3
8479.20				- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils :		
	8479.20.10	00	4	-- Electrically operated	u	3
	8479.20.20	00	3	-- Not electrically operated	u	3
8479.30	8479.30.00	00	3	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	u	3
8479.40				- Rope or cable-making machines :		
	8479.40.10	00	0	-- Electrically operated	u	3
	8479.40.20	00	6	-- Not electrically operated	u	3
8479.50	8479.50.00	00	6	- Industrial robots, not elsewhere specified or included	u	3
8479.60	8479.60.00	00	4	- Evaporative air coolers	u	10
				- Passenger boarding bridges :		
8479.71	8479.71.00	00	6	-- Of a kind used in airports	u	3
8479.79	8479.79.00	00	3	-- Other	u	3
				- Other machines and mechanical appliances :		
8479.81				-- For treating metal, including electric wire coil-winders :		
	8479.81.10	00	3	--- Electrically operated	u	3
	8479.81.20	00	2	--- Not electrically operated	u	3
8479.82				-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines :		
	8479.82.10	00	0	--- Electrically operated	u	3
	8479.82.20	00	6	--- Not electrically operated	u	3
8479.83	8479.83.00	00	5	-- Cold isostatic presses	u	3
8479.89				-- Other :		
	8479.89.10	00	0	--- Automated machines for the placement or the removal of components or contact elements of a kind used solely or principally for the manufacture of printed circuit assemblies	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8479.89.50	00	3	--- Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	u	3
				--- Other, electrically operated :		
	8479.89.61	00	4	---- Automatic service-vending machines	u	3
	8479.89.69	00	6	---- Other	u	3
	8479.89.70	00	1	--- Other, not electrically operated	u	3
8479.90				- Parts :		
	8479.90.10	00	4	-- Of goods of subheading 8479.89.10	kg	3
	8479.90.50	00	0	-- Of goods of subheading 8479.89.50	kg	3
	8479.90.90	00	3	-- Other	kg	3
<b>84.80</b>				<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>		
8480.10	8480.10.00	00	1	- Moulding boxes for metal foundry	kg	3
8480.20	8480.20.00	00	6	- Mould bases	kg	3
8480.30				- Moulding patterns :		
	8480.30.10	00	3	-- Of copper	kg	3
	8480.30.90	00	2	-- Other	kg	3
				- Moulds for metal or metal carbides :		
8480.41	8480.41.00	00	6	-- Injection or compression types	kg	3
8480.49	8480.49.00	00	3	-- Other	kg	3
8480.50	8480.50.00	00	0	- Moulds for glass	kg	3
8480.60	8480.60.00	00	5	- Moulds for mineral materials	kg	3
				- Moulds for rubber or plastics :		
8480.71				-- Injection or compression types :		
	8480.71.10	00	6	--- Moulds for footwear soles	kg	3
	8480.71.90	00	5	--- Other	kg	3
8480.79				-- Other :		
	8480.79.10	00	3	--- Moulds for footwear soles	kg	3
	8480.79.90	00	2	--- Other	kg	3
<b>84.81</b>				<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>		
8481.10				- Pressure-reducing valves :		
				-- Of iron or steel :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8481.10.11	00	3	--- Manually operated sluice or gate valves with inlet or outlet of an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	3
	8481.10.19	00	5	--- Other	kg	3
				-- Of copper or copper alloys :		
	8481.10.21	00	2	--- With an internal diameter of 2.5 cm or less	kg	3
	8481.10.22	00	4	--- With an internal diameter of over 2.5 cm	kg	3
				-- Other :		
	8481.10.91	00	2	--- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	3
	8481.10.99	00	4	--- Other	kg	3
8481.20				- Valves for oleohydraulic or pneumatic transmissions :		
				-- Manually operated sluice or gate valves with inlet or outlet of an internal diameter exceeding 5 cm but not exceeding 40 cm :		
	8481.20.11	00	1	--- Of iron or steel	kg	3
	8481.20.19	00	3	--- Other	kg	3
	8481.20.20	00	5	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	3
	8481.20.90	00	5	-- Other	kg	3
8481.30				- Check (nonreturn) valves :		
	8481.30.10	00	4	-- Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	kg	3
	8481.30.20	00	3	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	3
	8481.30.40	00	1	-- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	3
	8481.30.90	00	3	-- Other	kg	3
8481.40				- Safety or relief valves:		
	8481.40.10	00	2	-- Of copper or copper alloys, with an internal diameter of 2.5 cm or less	kg	3
	8481.40.30	00	0	-- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	3
	8481.40.90	00	1	-- Other	kg	3
8481.80				- Other appliances :		
				-- Valves for inner tubes :		
	8481.80.11	00	3	--- Of copper or copper alloys	kg	3
	8481.80.12	00	5	--- Of other materials	kg	3
				-- Valves for tubeless tyres :		
	8481.80.13	00	0	--- Of copper or copper alloys	kg	3
	8481.80.14	00	2	--- Of other materials	kg	3
				-- Liquefied Petroleum Gas (LPG) cylinder valves of copper or copper alloys :		
	8481.80.21	00	2	--- Having inlet or outlet internal diameters not exceeding 2.5 cm	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8481.80.22	00	4	--- Having inlet or outlet internal diameters exceeding 2.5 cm	kg	3
	8481.80.30	00	6	-- Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges	kg	3
				-- Aerated or carbonated liquid bottle valves; valves for gas operated beer dispensing units :		
	8481.80.41	00	0	--- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	3
	8481.80.49	00	2	--- Other	kg	3
				-- Mixing taps and valves:		
	8481.80.51	00	6	--- Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	kg	3
	8481.80.59	00	1	--- Other	kg	3
				-- Water pipeline valves :		
				--- Gate valves, of cast iron, with an internal diameter of 4 cm or more; butterfly valves, of cast iron, with an internal diameter of 8 cm or more :		
	8481.80.61	00	5	---- Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	kg	3
	8481.80.62	00	0	---- Other	kg	3
	8481.80.63	00	2	--- Other	kg	3
				-- Hog nipple waterers :		
	8481.80.64	00	4	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	3
	8481.80.65	00	6	--- Other	kg	3
				-- Nipple joint valves :		
	8481.80.66	00	1	--- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	3
	8481.80.67	00	3	--- Other	kg	3
				-- Other :		
				--- Ball valves :		
	8481.80.71	00	4	---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	3
	8481.80.72	00	6	---- Other	kg	3
				--- Gate valves, manually operated, of iron or steel :		
	8481.80.73	00	1	---- Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	kg	3
	8481.80.74	00	3	---- Having inlet and outlet internal diameters of more than 40 cm	kg	3
	8481.80.77	00	2	---- Having inlet and outlet internal diameters of not more than 5 cm	kg	3
				--- Manifold valves :		
	8481.80.78	00	4	---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	3
	8481.80.79	00	6	---- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Pneumatically controlled valves :		
	8481.80.81	00	3	---- Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	kg	3
	8481.80.82	00	5	---- Other	kg	3
	8481.80.83	00	0	--- Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, with an inlet internal diameter of less than 1 cm of plastic	kg	7.5
	8481.80.84	00	2	--- Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, with an inlet internal diameter not less than 1 cm and not more than 2.5 cm of plastic	kg	7.5
	8481.80.93	00	6	--- Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04, of other material	kg	7.5
				--- Other valves of plastics :		
	8481.80.94	00	1	---- With an inlet internal diameter of less than 1 cm	kg	3
	8481.80.95	00	3	---- With an inlet internal diameter not less than 1 cm and not more than 2.5 cm	kg	3
	8481.80.96	00	5	---- With an inlet internal diameter more than 2.5 cm	kg	3
	8481.80.97	00	0	--- Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel	kg	3
				--- Other :		
	8481.80.98	00	2	---- Water taps of copper or copper alloy with an internal diameter 2.5 cm or less	kg	3
	8481.80.99	00	4	---- Other	kg	3
8481.90				- Parts :		
	8481.90.10	00	6	-- Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	kg	3
				-- For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter :		
	8481.90.21	00	0	--- Bodies, for water taps	kg	3
	8481.90.22	00	2	--- Bodies, for Liquefied Petroleum Gas (LPG) cylinder valves	kg	3
	8481.90.23	00	4	--- Bodies, other	kg	3
	8481.90.29	00	2	--- Other	kg	3
				-- Valve bodies or stems of inner tube or tubeless tyre valves :		
	8481.90.31	00	6	--- Of copper or copper alloys	kg	3
	8481.90.39	00	1	--- Other	kg	3
				-- Valve cores of inner tube or tubeless tyre valves :		
	8481.90.41	00	5	--- Of copper or copper alloys	kg	3
	8481.90.49	00	0	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8481.90.90	00	5	-- Other	kg	3
<b>84.82</b>				<b>Ball or roller bearings.</b>		
8482.10	8482.10.00	00	3	- Ball bearings	u	3
8482.20	8482.20.00	00	1	- Tapered roller bearings, including cone and tapered roller assemblies	u	3
8482.30	8482.30.00	00	6	- Spherical roller bearings	u	3
8482.40	8482.40.00	00	4	- Needle roller bearings, including cage and needle roller assemblies	u	3
8482.50	8482.50.00	00	2	- Other cylindrical roller bearings, including cage and roller assemblies	u	3
8482.80	8482.80.00	00	3	- Other, including combined ball/roller bearings	u	3
				- Parts :		
8482.91	8482.91.00	00	5	-- Balls, needles and rollers	kg	3
8482.99	8482.99.00	00	2	-- Other	kg	3
<b>84.83</b>				<b>Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).</b>		
8483.10				- Transmission shafts (including cam shafts and crank shafts) and cranks :		
	8483.10.10	00	3	-- For machinery of heading 84.29 or 84.30	u	3
				-- Cam shafts and crank shafts for engines of vehicles of Chapter 87 :		
	8483.10.24	00	3	--- For vehicles of heading 87.11	u	3
				--- Other :		
	8483.10.25	00	5	---- For vehicles of a cylinder capacity not exceeding 2,000 cc	u	7.5
	8483.10.26	00	0	---- For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	u	7.5
	8483.10.27	00	2	---- For vehicles of a cylinder capacity exceeding 3,000 cc	u	7.5
				-- For marine propulsion engines :		
	8483.10.31	00	3	--- Of an output not exceeding 22.38 kW	u	3
	8483.10.39	00	5	--- Other	u	3
	8483.10.90	00	2	-- Other	u	3
8483.20				- Bearing housings, incorporating ball or roller bearings :		
	8483.20.20	00	0	-- For machinery of heading 84.29 or 84.30	u	3
	8483.20.30	00	6	-- For engines of vehicles of Chapter 87	u	7.5
	8483.20.90	00	0	-- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8483.30				- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings :		
	8483.30.30	00	4	-- For engines of vehicles of Chapter 87	u	7.5
	8483.30.90	00	5	-- Other	u	3
8483.40				- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters :		
	8483.40.20	00	3	-- For marine vessels	u	3
	8483.40.30	00	2	-- For machinery of heading 84.29 or 84.30	u	3
	8483.40.40	00	1	-- For engines of vehicles of Chapter 87	u	7.5
	8483.40.90	00	3	-- Other	u	3
8483.50	8483.50.00	00	3	- Flywheels and pulleys, including pulley blocks	u	3
8483.60	8483.60.00	00	1	- Clutches and shaft couplings (including universal joints)	u	3
8483.90				- Toothed wheels, chain sprockets and other transmission elements presented separately; parts :		
				-- Parts of goods of subheading 8483.10 :		
	8483.90.11	00	3	--- For tractors of subheading 8701.10 or 8701.91 to 8701.95	kg	7.5
	8483.90.13	00	0	--- For other tractors of heading 87.01	kg	7.5
	8483.90.14	00	2	--- For goods of heading 87.11	kg	3
	8483.90.15	00	4	--- For other goods of Chapter 87	kg	7.5
	8483.90.19	00	5	--- Other	kg	3
				-- Other :		
	8483.90.91	00	2	--- For goods of subheading 8701.10 or 8701.91 to 8701.95	kg	7.5
	8483.90.93	00	6	--- For other tractors of heading 87.01	kg	7.5
	8483.90.94	00	1	--- For goods of heading 87.11	kg	3
	8483.90.95	00	3	--- For other goods of Chapter 87	kg	7.5
	8483.90.99	00	4	--- Other	kg	3
<b>84.84</b>				<b>Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.</b>		
8484.10	8484.10.00	00	5	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	kg	3
8484.20	8484.20.00	00	3	- Mechanical seals	kg	3
8484.90	8484.90.00	00	3	- Other	kg	3
<b>84.85</b>				<b>Machines for additive manufacturing.</b>		
8485.10	8485.10.00	00	6	- By metal deposit	u	3
8485.20	8485.20.00	00	4	- By plastics or rubber deposit	u	3
8485.30				- By plaster, cement, ceramics or glass deposit :		
	8485.30.10	00	1	-- By glass deposit	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8485.30.90	00	0	-- Other	u	3
8485.80	8485.80.00	00	6	- Other	u	3
8485.90				- Parts :		
	8485.90.10	00	3	-- Of subheading 8485.20.00	kg	3
	8485.90.90	00	2	-- Other	kg	3
<b>84.86</b>				<b>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories.</b>		
8486.10				- Machines and apparatus for the manufacture of boules or wafers :		
	8486.10.10	00	6	-- Apparatus for rapid heating of semiconductor wafers	u	3
	8486.10.20	00	5	-- Spin dryers for semiconductor wafer processing	u	3
	8486.10.30	00	4	-- Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	u	3
	8486.10.40	00	3	-- Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	u	3
	8486.10.50	00	2	-- Grinding, polishing and lapping machines for processing of semiconductor wafers	u	3
	8486.10.60	00	1	-- Apparatus for growing or pulling monocrystal semiconductor boules	u	3
	8486.10.90	00	5	-- Other	u	3
8486.20				- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits :		
				-- Film formation equipment :		
	8486.20.11	00	6	--- Chemical vapour deposition apparatus for semiconductor production	u	3
	8486.20.12	00	1	--- Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	u	3
	8486.20.13	00	3	--- Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	u	3
	8486.20.19	00	1	--- Other	u	3
				-- Doping equipment :		
	8486.20.21	00	5	--- Ion implanters for doping semiconductor materials	u	3
	8486.20.29	00	0	--- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				-- Etching and stripping equipment :		
	8486.20.31	00	4	--- Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	u	3
	8486.20.32	00	6	--- Equipment for dry etching patterns on semiconductor materials	u	3
	8486.20.33	00	1	--- Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	u	3
	8486.20.39	00	6	--- Other	u	3
				-- Lithography equipment :		
	8486.20.41	00	3	--- Direct write-on-wafer apparatus	u	15
	8486.20.42	00	5	--- Step and repeat aligners	u	15
	8486.20.49	00	5	--- Other	u	15
				-- Equipment for developing exposed wafers :		
	8486.20.51	00	2	--- Dicing machines for scribing or scoring semiconductor wafers	u	3
	8486.20.59	00	4	--- Other	u	3
				-- Other :		
	8486.20.91	00	5	--- Lasercutters for cutting contacting tracks in semiconductor production by laser beam	u	3
	8486.20.92	00	0	--- Machines for bending, folding and straightening semiconductor leads	u	3
	8486.20.93	00	2	--- Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	3
	8486.20.94	00	4	--- Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	u	3
	8486.20.95	00	6	--- Automated machines for the placement or the removal of components or contact elements on semiconductor materials	u	3
	8486.20.99	00	0	--- Other	u	3
8486.30				- Machines and apparatus for the manufacture of flat panel displays :		
	8486.30.10	00	2	-- Apparatus for dry etching patterns on flat panel display substrates	u	3
	8486.30.20	00	1	-- Apparatus for wet etching, developing, stripping or cleaning flat panel displays	u	3
	8486.30.30	00	0	-- Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates	u	3
	8486.30.90	00	1	-- Other	u	3
8486.40				- Machines and apparatus specified in Note 11 (C) to this Chapter :		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8486.40.10	00	0	-- Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	u	3
	8486.40.20	00	6	-- Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	u	3
	8486.40.30	00	5	-- Moulds for manufacture of semiconductor devices	u	3
	8486.40.40	00	4	-- Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	3
	8486.40.50	00	3	-- Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	3
	8486.40.60	00	2	-- Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	u	3
	8486.40.70	00	1	-- Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	u	3
	8486.40.90	00	6	-- Other	u	3
8486.90				- Parts and accessories :		
				-- Of machines and apparatus for the manufacture of boules or wafers :		
	8486.90.11	00	6	--- Of apparatus for rapid heating of semiconductor wafers	kg	3
	8486.90.12	00	1	--- Of spin dryers for semiconductor wafer processing	kg	3
	8486.90.13	00	3	--- Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	kg	3
				--- Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips :		
	8486.90.14	00	5	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools	kg	3
	8486.90.15	00	0	---- Other	kg	3
	8486.90.16	00	2	--- Of grinding, polishing and lapping machines for processing of semiconductor wafers	kg	3
	8486.90.17	00	4	--- Of apparatus for growing or pulling monocrystal semiconductor boules	kg	3
	8486.90.19	00	1	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				-- Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits :		
	8486.90.21	00	5	--- Of chemical vapour deposition apparatus for semiconductor production	kg	3
	8486.90.22	00	0	--- Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	kg	3
	8486.90.23	00	2	--- Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment	kg	3
				--- Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry etching patterns on semiconductor materials :		
	8486.90.24	00	4	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools	kg	3
	8486.90.25	00	6	---- Other	kg	3
				--- Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads :		
	8486.90.26	00	1	---- Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine-tools	kg	3
	8486.90.27	00	3	---- Other	kg	3
	8486.90.28	00	5	--- Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	kg	3
	8486.90.29	00	0	--- Other	kg	3
				-- Of machines and apparatus for the manufacture of flat panel displays :		
	8486.90.31	00	4	--- Of apparatus for dry etching patterns on flat panel display substrates	kg	3
				--- Of apparatus for wet etching, developing, stripping or cleaning flat panel displays :		
	8486.90.32	00	6	---- Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools	kg	3
	8486.90.33	00	1	---- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8486.90.34	00	3	--- Of chemical vapour deposition apparatus for flat panel display production	kg	3
	8486.90.35	00	5	--- Of spinners for coating photosensitive emulsions on flat panel display substrates	kg	3
	8486.90.36	00	0	--- Of apparatus for physical deposition on flat panel display substrates	kg	3
	8486.90.39	00	6	--- Other	kg	3
				-- Of machines or apparatus specified in Note 11 (C) to this Chapter :		
	8486.90.41	00	3	--- Of focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	kg	3
	8486.90.42	00	5	--- Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	kg	3
	8486.90.43	00	0	--- Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	kg	5
	8486.90.44	00	2	--- Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	kg	3
	8486.90.45	00	4	--- Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	kg	3
	8486.90.46	00	6	--- Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	kg	3
	8486.90.49	00	5	--- Other	kg	3
<b>84.87</b>				<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>		
8487.10	8487.10.00	00	1	- Ships' or boats' propellers and blades therefor	kg	3
8487.90	8487.90.00	00	6	- Other	kg	3

## Chapter 85

### Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

#### Notes.

1. This Chapter does not cover:
  - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
  - (b) Articles of glass of heading 70.11;
  - (c) Machines and apparatus of heading 84.86;
  - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
  - (e) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. For the purposes of heading 85.07, the expression “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.
4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
  - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
  - (b) Other machines provided the weight of such machines does not exceed 20 kg.The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).
5. For the purposes of heading 85.17, the term “smartphones” means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.
6. For the purposes of heading 85.23:
  - (a) “Solid-state non-volatile storage devices” ( for example, “flash memory cards” or “flash electronic storage cards” ) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH E<sup>2</sup>PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
  - (b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
7. For the purposes of heading 85.24, “flat panel display modules” refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate

additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

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

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

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

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

9. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

10. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

11. For the purposes of heading 85.39, the expression “light-emitting diode (LED) light sources” covers:

(a) “Light-emitting diode (LED) modules” which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

(b) “Light-emitting diode (LED) lamps” which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12. For the purposes of headings 85.41 and 85.42:

(a) (i) “Semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

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

“Semiconductor- based transducers” are, for the purposes of these definition, semiconductor-based sensors, semiconductor- based actuators, semiconductor- based resonators and semiconductor- based oscillators, which are types of discrete semiconductor- based devices , which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

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

The following expressions mean:

- (1) "Semiconductor- based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.
  - (2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
  - (3) "Semiconductor- based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.
  - (4) "Semiconductor- based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.
  - (5) "Semiconductor- based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
  - (6) "Semiconductor- based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
- (ii) "Light - emitting diodes (LED) " are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;
- (b) "Electronic integrated circuits" are:
- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
  - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
  - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
  - (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors

classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition:

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

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

#### **Subheading Notes.**

1. Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:
  - writing speed exceeding 0.5 mm per microsecond;
  - time resolution 50 nanoseconds or less;
  - frame rate exceeding 225,000 frames per second.
2. In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least  $50 \times 10^3$  Gy (silicon) ( $5 \times 10^6$  RAD (silicon)), without operational degradation.
3. Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).

4. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
5. For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither useable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
85.01				<b>Electric motors and generators (excluding generating sets).</b>		
8501.10				- Motors of an output not exceeding 37.5W:		
				-- DC motors:		
				--- Stepper motors:		
	8501.10.21	00	1	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.10.22	00	3	---- Other, of an output not exceeding 5 W	u	3
	8501.10.29	00	3	---- Other	u	3
	8501.10.30	00	5	--- Spindle motors	u	3
				--- Other:		
	8501.10.41	00	6	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.10.49	00	1	---- Other	u	3
				-- Other motors including universal (AC/DC) motors:		
				--- Stepper motors:		
	8501.10.51	00	5	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.10.59	00	0	---- Other	u	3
	8501.10.60	00	2	--- Spindle motors	u	3
				--- Other:		
	8501.10.91	00	1	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.10.99	00	3	---- Other	u	3
8501.20				- Universal AC/DC motors of an output exceeding 37.5 W:		
				-- Of an output not exceeding 1 kW:		
	8501.20.12	00	2	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.20.19	00	2	--- Other	u	3
				-- Of an output exceeding 1 kW:		
	8501.20.21	00	6	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.20.29	00	1	--- Other	u	3
				- Other DC motors; DC generators, other than photovoltaic generators :		
8501.31				-- Of an output not exceeding 750 W:		
	8501.31.30	00	5	--- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.31.60	00	2	--- Motors of a kind used for vehicles in Chapter 87	u	7.5
	8501.31.70	00	1	--- Other motors	u	3
	8501.31.80	00	0	--- Generators	u	3
8501.32				-- Of an output exceeding 750 W but not exceeding 75 kW:		
				--- Of an output exceeding 750 W but not exceeding 37.5 kW:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8501.32.21	00	5	---- Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.32.24	00	4	---- Motors of a kind used for vehicles in Chapter 87	u	7.5
	8501.32.25	00	6	---- Other motors	u	3
	8501.32.26	00	1	---- Generators	u	3
				--- Of an output exceeding 37.5 kW but not exceeding 75 kW:		
	8501.32.31	00	4	---- Motors of a kind used for the goods of heading 84.15, 84.18 or 84.50	u	3
	8501.32.32	00	6	---- Other motors	u	3
	8501.32.33	00	1	---- Generators	u	3
8501.33				-- Of an output exceeding 75 kW but not exceeding 375 kW:		
	8501.33.10	00	1	--- Of a kind used for vehicles in Chapter 87	u	7.5
	8501.33.90	00	0	--- Other	u	3
8501.34	8501.34.00	00	6	-- Of an output exceeding 375 kW	u	3
8501.40				- Other AC motors, single-phase:		
				-- Of an output not exceeding 1 kW:		
	8501.40.11	00	3	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.40.19	00	5	--- Other	u	3
				-- Of an output exceeding 1 kW:		
	8501.40.21	00	2	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.40.29	00	4	--- Other	u	3
				- Other AC motors, multi-phase:		
8501.51				-- Of an output not exceeding 750 W:		
	8501.51.11	00	5	--- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.51.19	00	0	--- Other	u	3
8501.52				-- Of an output exceeding 750 W but not exceeding 75 kW:		
				--- Of an output not exceeding 1 kW:		
	8501.52.11	00	2	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.52.12	00	4	---- Of a kind used for vehicles in Chapter 87	u	7.5
	8501.52.19	00	4	---- Other	u	3
				--- Of an output exceeding 1 kW but not exceeding 37.5 kW:		
	8501.52.21	00	1	---- Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	u	3
	8501.52.22	00	3	---- Of a kind used for vehicles in Chapter 87	u	7.5
	8501.52.29	00	3	---- Other	u	3
				--- Of an output exceeding 37.5 kW but not exceeding 75 kW:		
	8501.52.31	00	0	---- Of a kind used for the goods of heading 84.15, 84.18 or 84.50	u	3
	8501.52.32	00	2	---- Of a kind used for vehicles in Chapter 87	u	7.5
	8501.52.39	00	2	---- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8501.53				-- Of an output exceeding 75 kW:		
	8501.53.10	00	4	--- Of a kind used for vehicles in Chapter 87	u	7.5
	8501.53.90	00	3	--- Other	u	3
				- AC generators (alternators), other than photovoltaic generators :		
8501.61				-- Of an output not exceeding 75 kVA:		
	8501.61.10	00	1	--- Of an output not exceeding 12.5 kVA	u	3
	8501.61.20	00	0	--- Of an output exceeding 12.5 kVA	u	3
8501.62				-- Of an output exceeding 75 kVA but not exceeding 375 kVA:		
	8501.62.10	00	5	--- Of an output exceeding 75 kVA but not exceeding 150 kVA	u	3
	8501.62.20	00	4	--- Of an output exceeding 150 kVA but not exceeding 375 kVA	u	3
8501.63	8501.63.00	00	3	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	3
8501.64	8501.64.00	00	0	-- Of an output exceeding 750 kVA	u	3
				- Photovoltaic DC generators :		
8501.71	8501.71.00	00	0	-- Of an output not exceeding 50 W	u	3
8501.72				-- Of an output exceeding 50 W :		
	8501.72.10	00	3	--- Of an output not exceeding 750 W	u	3
	8501.72.20	00	2	--- Of an output exceeding 750 W but not exceeding 37.5 kW	u	3
	8501.72.30	00	1	--- Of an output exceeding 37.5 kW but not exceeding 75 kW	u	3
	8501.72.40	00	0	--- Of an output exceeding 75 kW	u	3
8501.80				-Photovoltaic AC generators:		
	8501.80.10	00	0	-- Of an output not exceeding 75 kVA	u	3
	8501.80.20	00	6	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	u	3
	8501.80.30	00	5	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	u	3
	8501.80.40	00	4	-- Of an output exceeding 750 kVA	u	3
<b>85.02</b>				<b>Electric generating sets and rotary converters.</b>		
				- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11	8502.11.00	00	6	-- Of an output not exceeding 75 kVA	u	3
8502.12				-- Of an output exceeding 75 kVA but not exceeding 375 kVA:		
	8502.12.10	00	2	--- Of an output exceeding 75 kVA but not exceeding 125 kVA	u	3
	8502.12.20	00	1	--- Of an output exceeding 125 kVA but not exceeding 375 kVA	u	3
8502.13				-- Of an output exceeding 375 kVA:		
	8502.13.20	00	5	--- Of an output of 12,500 kVA or more	u	3
	8502.13.90	00	5	--- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8502.20				- Generating sets with spark-ignition internal combustion piston engines:		
	8502.20.10	00	6	-- Of an output not exceeding 75 kVA	u	3
	8502.20.20	00	5	-- Of an output exceeding 75 kVA but not exceeding 100 kVA	u	3
	8502.20.30	00	4	-- Of an output exceeding 100 kVA but not exceeding 10,000 kVA	u	3
				-- Of an output exceeding 10,000 kVA:		
	8502.20.42	00	0	--- Of an output of 12,500 kVA or more	u	3
	8502.20.49	00	0	--- Other	u	3
				- Other generating sets:		
8502.31				-- Wind-powered:		
	8502.31.10	00	1	--- Of an output not exceeding 10,000 kVA	u	3
	8502.31.20	00	0	--- Of an output exceeding 10,000 kVA	u	3
8502.39				-- Other:		
	8502.39.10	00	5	--- Of an output not exceeding 10 kVA	u	3
	8502.39.20	00	4	--- Of an output exceeding 10 kVA but not exceeding 10,000 kVA	u	3
				--- Of an output exceeding 10,000 kVA:		
	8502.39.32	00	0	---- Of an output of 12,500 kVA or more	u	3
	8502.39.39	00	0	---- Other	u	3
8502.40	8502.40.00	00	3	- Electric rotary converters	u	3
<b>85.03</b>				<b>Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.</b>		
8503.00	8503.00.20	00	3	- Parts of generators (including generating sets) of heading 85.01 or 85.02, of an output of 12,500 kVA or more	kg	3
	8503.00.90	00	3	- Other	kg	3
<b>85.04</b>				<b>Electrical transformers, static converters (for example, rectifiers) and inductors.</b>		
8504.10	8504.10.00	00	4	- Ballasts for discharge lamps or tubes	u	3
				- Liquid dielectric transformers:		
8504.21				-- Having a power handling capacity not exceeding 650 kVA:		
				--- Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA:		
	8504.21.11	00	0	---- Instrument transformers with a power handling capacity not exceeding 1 kVA and of a high side voltage of 110kV or more	u	15
	8504.21.19	00	2	---- Other	u	15
				--- Other:		
	8504.21.92	00	1	---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110kV or more	u	15
	8504.21.93	00	3	---- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66kV or more, but less than 110kV	u	15
	8504.21.99	00	1	---- Other	u	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8504.22				-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA:		
				--- Step-voltage regulators (auto transformers):		
	8504.22.11	00	4	---- Of a high side voltage of 66 kV or more	u	15
	8504.22.19	00	6	---- Other	u	15
				--- Other:		
	8504.22.92	00	5	---- Of a high side voltage of 110 kV or more	u	15
	8504.22.93	00	0	---- Of a high side voltage of 66kV or more, but less than 110 kV	u	15
	8504.22.99	00	5	---- Other	u	15
8504.23				-- Having a power handling capacity exceeding 10,000 kVA:		
	8504.23.10	00	6	--- Having a power handling capacity not exceeding 15,000 kVA	u	15
				--- Having a power handling capacity exceeding 15,000 kVA:		
	8504.23.21	00	0	---- Not exceeding 20,000 kVA	u	15
	8504.23.22	00	2	---- Exceeding 20,000 kVA but not exceeding 30,000 kVA	u	15
	8504.23.29	00	2	---- Other	u	15
				- Other transformers:		
8504.31				-- Having a power handling capacity not exceeding 1 kVA:		
				--- Instrument potential transformers:		
	8504.31.11	00	5	---- With a voltage rating of 110 kV or more	u	15
	8504.31.12	00	0	---- With a voltage rating of 66 kV or more, but less than 110 kV	u	15
	8504.31.13	00	2	---- With a voltage rating of 1 kV or more, but less than 66 kV	u	15
	8504.31.19	00	0	---- Other	u	15
				--- Instrument current transformers:		
				---- With a voltage rating of 110 kV or more:		
	8504.31.21	00	4	----- Ring type current transformers with a voltage rating not exceeding 220 kV	u	15
	8504.31.22	00	6	----- Other	u	15
	8504.31.23	00	1	---- With a voltage rating of 66 kV or more, but less than 110 kV	u	15
	8504.31.24	00	3	---- With a voltage rating of 1 kV or more, but less than 66 kV	u	15
	8504.31.29	00	6	---- Other	u	15
	8504.31.30	00	1	--- Flyback transformers	u	15
	8504.31.40	00	0	--- Intermediate frequency transformers	u	15
				--- Other:		
	8504.31.91	00	4	---- Of a kind used with toys, scale models or similar recreational models	u	15
	8504.31.92	00	6	---- Other matching transformers	u	15
	8504.31.93	00	1	---- Step up / down transformers; slide regulators	u	15
	8504.31.99	00	6	---- Other	u	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8504.32				-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:		
				--- Instrument transformers (potential and current) of a power handling capacity not exceeding 5 kVA:		
	8504.32.11	00	2	---- Matching transformers	u	15
	8504.32.19	00	4	---- Other	u	15
	8504.32.20	00	6	--- Other, of a kind used with toys, scale models or similar recreational models	u	15
	8504.32.30	00	5	--- Other, having a minimum frequency of 3 MHz	u	15
				--- Other, of a power handling capacity not exceeding 10 kVA:		
	8504.32.41	00	6	---- Matching transformers	u	15
	8504.32.49	00	1	---- Other	u	15
				--- Other, of a power handling capacity exceeding 10 kVA:		
	8504.32.51	00	5	---- Matching transformers	u	15
	8504.32.59	00	0	---- Other	u	15
8504.33				-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:		
				--- Of a high side voltage of 66 kV or more:		
	8504.33.11	00	6	---- Matching transformers	u	15
	8504.33.19	00	1	---- Other	u	15
				--- Other:		
	8504.33.91	00	5	---- Matching transformers	u	15
	8504.33.99	00	0	---- Other	u	15
8504.34				-- Having a power handling capacity exceeding 500 kVA:		
				--- Having a power handling capacity not exceeding 15,000 kVA:		
				---- Having a power handling capacity exceeding 10,000 kVA and of a high side voltage of 66 kV or more:		
	8504.34.11	00	3	----- Matching transformers	u	15
	8504.34.12	00	5	----- Explosion proof dry type transformers	u	3
	8504.34.13	00	0	----- Other	u	15
				---- Other:		
	8504.34.14	00	2	----- Matching transformers	u	15
	8504.34.15	00	4	----- Explosion proof dry type transformers	u	3
	8504.34.19	00	5	----- Other	u	15
				--- Having a power handling capacity exceeding 15,000 kVA :		
				---- Of a high side voltage of 66 kV or more :		
	8504.34.22	00	4	----- Matching transformers	u	15
	8504.34.23	00	6	----- Explosion proof dry type transformers	u	3
	8504.34.24	00	1	----- Other	u	15
				---- Other:		
	8504.34.25	00	3	----- Matching transformers	u	15
	8504.34.26	00	5	----- Explosion proof dry type transformers	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8504.34.29	00	4	----- Other	u	15
8504.40				- Static converters:		
				-- For automatic data processing machines and units thereof, and telecommunications apparatus:		
	8504.40.11	00	6	--- Uninterruptible power supplies (UPS)	u	3
	8504.40.19	00	1	--- Other	u	3
	8504.40.20	00	3	-- Battery chargers having a rating exceeding 100 kVA	u	3
	8504.40.30	00	2	-- Other rectifiers	u	3
	8504.40.40	00	1	-- Inverters	u	3
	8504.40.90	00	3	-- Other	u	3
8504.50				- Other inductors:		
	8504.50.10	00	2	-- Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus	u	3
	8504.50.20	00	1	-- Chip type fixed inductors	u	15
				-- Other:		
	8504.50.93	00	0	--- Having a power handling capacity not exceeding 2,500 kVA	u	15
	8504.50.94	00	2	--- Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	u	15
	8504.50.95	00	4	--- Having a power handling capacity exceeding 10,000 kVA	u	15
8504.90				- Parts:		
	8504.90.10	00	1	-- Of goods of subheading of 8504.10	kg	3
	8504.90.20	00	0	-- Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	kg	3
				-- For electrical transformers of a capacity not exceeding 10,000 kVA:		
	8504.90.31	00	1	--- Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	kg	3
	8504.90.39	00	3	--- Other	kg	15
				-- For electrical transformers of a capacity exceeding 10,000 kVA:		
	8504.90.41	00	0	--- Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	kg	3
	8504.90.49	00	2	--- Other	kg	15
	8504.90.90	00	0	-- Other	kg	15
85.05				<b>Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.</b>		
				- Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505.11	8505.11.00	00	2	-- Of metal	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8505.19	8505.19.00	00	6	-- Other	kg	3
8505.20	8505.20.00	00	3	- Electro-magnetic couplings, clutches and brakes	kg	3
8505.90				- Other, including parts:		
	8505.90.10	00	2	-- Electro-magnets of a kind used solely or principally for magnetic resonance imaging apparatus other than electro-magnets of heading 90.18	kg	3
	8505.90.20	00	1	-- Electro-magnetic lifting heads	kg	3
	8505.90.90	00	1	-- Other	kg	3
<b>85.06</b>				<b>Primary cells and primary batteries.</b>		
8506.10				- Manganese dioxide:		
				-- Having an external volume not exceeding 300 cm <sup>3</sup> :		
	8506.10.11	00	0	--- Zinc-carbon	u	3
	8506.10.12	00	2	--- Alkaline	u	3
	8506.10.19	00	2	--- Other	u	3
				-- Other :		
	8506.10.91	00	6	--- Zinc-carbon	u	3
	8506.10.99	00	1	--- Other	u	3
8506.30	8506.30.00	00	2	- Mercuric oxide	u	3
8506.40	8506.40.00	00	0	- Silver oxide	u	3
8506.50	8506.50.00	00	5	- Lithium	u	3
8506.60				- Air-zinc:		
	8506.60.10	00	2	-- Having an external volume not exceeding 300 cm <sup>3</sup>	u	3
	8506.60.90	00	1	-- Other	u	3
8506.80				- Other primary cells and primary batteries:		
	8506.80.30	00	3	-- Having an external volume not exceeding 300 cm <sup>3</sup>	u	3
	8506.80.90	00	4	-- Other	u	3
8506.90	8506.90.00	00	4	- Parts	kg	3
<b>85.07</b>				<b>Electric accumulators, including separators therefor, whether or not rectangular (including square).</b>		
8507.10				- Lead-acid, of a kind used for starting piston engines:		
	8507.10.10	00	6	-- Of a kind used for aircraft	u	zero
				-- Other:		
				--- Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:		
	8507.10.92	00	2	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	7.5
	8507.10.95	00	1	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	7.5
	8507.10.96	00	3	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other:		
	8507.10.97	00	5	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	7.5
	8507.10.98	00	0	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	7.5
	8507.10.99	00	2	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	7.5
8507.20				- Other lead-acid accumulators:		
	8507.20.10	00	4	-- Of a kind used for aircraft	u	zero
				-- Other:		
				--- Nominal voltage of 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:		
	8507.20.94	00	4	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	7.5
	8507.20.95	00	6	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	7.5
	8507.20.96	00	1	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	7.5
				--- Other:		
	8507.20.97	00	3	---- Of a height (excluding terminals and handles) not exceeding 13 cm	u	7.5
	8507.20.98	00	5	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	u	7.5
	8507.20.99	00	0	---- Of a height (excluding terminals and handles) exceeding 23 cm	u	7.5
8507.30				- Nickel-cadmium:		
	8507.30.10	00	2	-- Of a kind used for aircraft	u	zero
	8507.30.90	00	1	-- Other	u	7.5
8507.50				- Nickel-metal hydride:		
	8507.50.10	00	5	-- Of a kind used for aircraft	u	zero
	8507.50.20	00	4	-- Of a kind used for vehicles in Chapter 87	u	7.5
	8507.50.90	00	4	-- Other	u	7.5
8507.60				- Lithium-ion :		
				-- Battery pack :		
	8507.60.31	00	3	--- Of a kind used for laptops including notebooks and subnotebooks	u	3
	8507.60.32	00	5	--- Of a kind used for aircraft	u	zero
	8507.60.33	00	0	--- Of a kind used for vehicles in Chapter 87	u	7.5
	8507.60.39	00	5	--- Other	u	7.5
	8507.60.90	00	2	-- Other	u	7.5
8507.80				- Other accumulators:		
				-- Of a kind used for aircraft :		
	8507.80.11	00	1	--- Nickel-iron	u	zero
	8507.80.19	00	3	--- Other	u	zero
	8507.80.20	00	5	-- Of a kind used for laptops including notebooks and subnotebooks	u	3
				-- Other :		
	8507.80.91	00	0	--- Nickel-iron	u	7.5
	8507.80.99	00	2	--- Other	u	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8507.90				- Parts:		
				-- Plates:		
	8507.90.11	00	6	--- Of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96 , 8507.10.97 8507.10.98 or 8507.10.99	kg	zero
	8507.90.12	00	1	--- Of a kind used for aircraft	kg	zero
	8507.90.19	00	1	--- Other	kg	zero
				-- Other:		
	8507.90.91	00	5	--- Of a kind used for aircraft	kg	zero
	8507.90.92	00	0	--- Battery separators, ready for use, of materials other than poly(vinyl chloride)	kg	zero
	8507.90.93	00	2	--- Other, of goods of subheading 8507.10.92, 8507.10.95, 8507.10.96, 8507.10.97, 8507.10.98 or 8507.10.99	kg	zero
	8507.90.99	00	0	--- Other	kg	zero
<b>85.08</b>				<b>Vacuum cleaners.</b>		
				- With self-contained electric motor:		
8508.11	8508.11.00	00	5	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	u	3
8508.19				-- Other:		
	8508.19.10	00	1	--- Of a kind suitable for domestic use	u	3
	8508.19.90	00	0	--- Other	u	3
8508.60	8508.60.00	00	5	- Other vacuum cleaners	u	3
8508.70				- Parts:		
	8508.70.10	00	2	-- Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	kg	3
	8508.70.90	00	1	-- Other	kg	3
<b>85.09</b>				<b>Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.</b>		
8509.40	8509.40.00	00	3	- Food grinders and mixers; fruit or vegetable juice extractors	u	10
8509.80				- Other appliances:		
	8509.80.10	00	1	-- Floor polishers	u	3
	8509.80.20	00	0	-- Kitchen waste disposers	u	7.5
	8509.80.90	00	0	-- Other	u	7.5
8509.90				- Parts:		
	8509.90.10	00	6	-- Of goods of subheading 8509.80.10	kg	3
	8509.90.90	00	5	-- Other	kg	7.5
<b>85.10</b>				<b>Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.</b>		
8510.10	8510.10.00	00	3	- Shavers	u	10
8510.20	8510.20.00	00	1	- Hair clippers	u	10
8510.30	8510.30.00	00	6	- Hair-removing appliances	u	10
8510.90	8510.90.00	00	1	- Parts	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
85.11				Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		
8511.10				- Sparking plugs:		
	8511.10.10	00	3	-- Of a kind suitable for aircraft engines	u	zero
	8511.10.20	00	2	-- Of a kind suitable for motor vehicle engines	u	7.5
	8511.10.90	00	2	-- Other	u	5
8511.20				- Ignition magnetos; magneto-dynamos; magnetic flywheels:		
	8511.20.10	00	1	-- Of a kind suitable for aircraft engines	u	zero
				-- Of a kind suitable for motor vehicle engines:		
	8511.20.21	00	2	--- Unassembled	u	7.5
	8511.20.29	00	4	--- Other	u	7.5
				-- Other:		
	8511.20.91	00	2	--- Unassembled	u	5
	8511.20.99	00	4	--- Other	u	5
8511.30				- Distributors; ignition coils:		
	8511.30.30	00	4	-- Of a kind suitable for aircraft engines	u	zero
				-- Of a kind suitable for motor vehicle engines:		
	8511.30.41	00	5	--- Unassembled	u	7.5
	8511.30.49	00	0	--- Other	u	7.5
				-- Other:		
	8511.30.91	00	0	--- Unassembled	u	5
	8511.30.99	00	2	--- Other	u	5
8511.40				- Starter motors and dual purpose starter-generators:		
	8511.40.10	00	4	-- Of a kind used for aircraft engines	u	zero
				-- Other unassembled starter motors:		
	8511.40.21	00	5	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	7.5
	8511.40.29	00	0	--- Other	u	5
				-- Assembled starter motors for engines of vehicles of headings 87.01 to 87.05:		
	8511.40.31	00	4	--- For engines of vehicles of heading 87.01	u	7.5
	8511.40.32	00	6	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	u	7.5
	8511.40.33	00	1	--- For engines of vehicles of heading 87.05	u	7.5
				-- Other:		
	8511.40.91	00	5	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	7.5
	8511.40.99	00	0	--- Other	u	5
8511.50				- Other generators:		
	8511.50.10	00	2	-- Of a kind used for aircraft engines	u	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				-- Other unassembled alternators:		
	8511.50.21	00	3	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	7.5
	8511.50.29	00	5	--- Other	u	5
				-- Assembled alternators for engines of vehicles of headings 87.01 to 87.05:		
	8511.50.31	00	2	--- For engines of vehicles of heading 87.01	u	7.5
	8511.50.32	00	4	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	u	7.5
	8511.50.33	00	6	--- For engines of vehicles of heading 87.05	u	7.5
				-- Other:		
	8511.50.91	00	3	--- For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	u	7.5
	8511.50.99	00	5	--- Other	u	5
8511.80				- Other equipment:		
	8511.80.10	00	3	-- Of a kind used for aircraft engines	u	zero
	8511.80.20	00	2	-- Of a kind suitable for motor vehicles engines	u	7.5
	8511.80.90	00	2	-- Other	u	5
8511.90				- Parts:		
	8511.90.10	00	1	-- Of a kind used for aircraft engines	kg	zero
	8511.90.20	00	0	-- Of a kind suitable for motor vehicles engines	kg	7.5
	8511.90.90	00	0	-- Other	kg	5
<b>85.12</b>				<b>Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.</b>		
8512.10	8512.10.00	00	5	- Lighting or visual signalling equipment of a kind used on bicycles	u	1.5
8512.20				- Other lighting or visual signalling equipment:		
	8512.20.20	00	1	-- Unassembled lighting or visual signalling equipment	u	7.5
				-- Other:		
	8512.20.91	00	3	--- For motorcycles	u	3
	8512.20.99	00	5	--- Other	u	7.5
8512.30				- Sound signalling equipment:		
	8512.30.10	00	0	-- Horns and sirens, assembled	u	7.5
	8512.30.20	00	6	-- Unassembled sound signalling equipment	u	7.5
				-- Other:		
	8512.30.91	00	1	--- Obstacle detection (warning) devices for vehicles	u	7.5
	8512.30.99	00	3	--- Other	u	7.5
8512.40	8512.40.00	00	6	- Windscreen wipers, defrosters and demisters	u	7.5
8512.90				- Parts:		
	8512.90.10	00	2	-- Of goods of subheading 8512.10	kg	1.5
	8512.90.20	00	1	-- Of goods of subheading 8512.20, 8512.30 or 8512.40	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
85.13				<b>Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.</b>		
8513.10				- Lamps:		
	8513.10.30	00	3	-- Miners' helmet lamps and quarrymen's lamps	u	5
	8513.10.90	00	4	-- Other	u	5
8513.90				- Parts:		
	8513.90.10	00	3	-- Of miners' helmet lamps or quarrymen's lamps	kg	5
	8513.90.30	00	1	-- Flashlight reflectors; flashlight switch slides of plastics	kg	5
	8513.90.90	00	2	-- Other	kg	5
85.14				<b>Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.</b>		
				- Resistance heated furnaces and ovens :		
8514.11	8514.11.00	00	4	-- Hot isostatic presses	u	3
8514.19	8514.19.00	00	1	-- Other	u	3
8514.20				- Furnaces and ovens functioning by induction or dielectric loss:		
	8514.20.20	00	3	-- Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	3
	8514.20.90	00	3	-- Other	u	3
				- Other furnaces and ovens :		
8514.31				-- Electron beam furnaces :		
	8514.31.10	00	6	--- For the manufacture of printed circuit boards/ printed wiring boards or printed circuit assemblies	u	3
	8514.31.90	00	5	--- Other	u	3
8514.32				-- Plasma and vacuum arc furnaces :		
	8514.32.10	00	3	--- For the manufacture of printed circuit boards/ printed wiring boards or printed circuit assemblies	u	3
	8514.32.90	00	2	--- Other	u	3
8514.39				-- Other :		
	8514.39.10	00	3	--- For the manufacture of printed circuit boards/ printed wiring boards or printed circuit assemblies	u	3
	8514.39.90	00	2	--- Other	u	3
8514.40	8514.40.00	00	1	- Other equipment for the heat treatment of materials by induction or dielectric loss	u	3
8514.90				- Parts:		
	8514.90.20	00	3	-- Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	kg	3
	8514.90.90	00	3	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
85.15				<b>Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.</b>		
				- Brazing or soldering machines and apparatus:		
8515.11	8515.11.00	00	5	-- Soldering irons and guns	u	3
8515.19				-- Other:		
				--- Machines and apparatus for soldering components on printed circuit boards/ printed wiring boards :		
	8515.19.11	00	3	---- Wave soldering machines	u	3
	8515.19.19	00	5	---- Other	u	3
	8515.19.90	00	0	--- Other	u	3
				- Machines and apparatus for resistance welding of metal:		
8515.21	8515.21.00	00	3	-- Fully or partly automatic	u	3
8515.29	8515.29.00	00	0	-- Other	u	3
				- Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31	8515.31.00	00	1	-- Fully or partly automatic	u	3
8515.39				-- Other:		
	8515.39.10	00	4	--- AC arc welders, transformer type	u	3
	8515.39.90	00	3	--- Other	u	3
8515.80				- Other machines and apparatus:		
	8515.80.10	00	0	-- Electric machines and apparatus for hot spraying of metals or sintered metal carbides	u	3
	8515.80.90	00	6	-- Other	u	3
8515.90				- Parts:		
	8515.90.10	00	5	-- Of AC arc welders, transformer type	kg	3
				-- Parts of machines and apparatus for soldering components on printed circuit boards/printed wiring boards :		
	8515.90.21	00	6	--- Of wave soldering machines	kg	3
	8515.90.29	00	1	--- Other	kg	3
	8515.90.90	00	4	-- Other	kg	3
85.16				<b>Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.</b>		
8516.10				- Electric instantaneous or storage water heaters and immersion heaters:		
				-- Instantaneous or storage water heaters:		
	8516.10.11	00	3	--- Water dispenser fitted only with water heater, for domestic use	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8516.10.19	00	5	- - - Other	u	10
	8516.10.30	00	6	- - Immersion heaters	u	10
				- Electric space heating apparatus and electric soil heating apparatus:		
8516.21	8516.21.00	00	4	- - Storage heating radiators	u	10
8516.29	8516.29.00	00	1	- - Other	u	10
				- Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31	8516.31.00	00	2	- - Hair dryers	u	10
8516.32	8516.32.00	00	6	- - Other hair-dressing apparatus	u	10
8516.33	8516.33.00	00	3	- - Hand-drying apparatus	u	10
8516.40				- Electric smoothing irons:		
	8516.40.10	00	2	- - Of a kind designed to use steam from industrial boilers	u	10
	8516.40.90	00	1	- - Other	u	10
8516.50	8516.50.00	00	1	- Microwave ovens	u	10
8516.60				- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
	8516.60.10	00	5	- - Rice cookers	u	10
	8516.60.90	00	4	- - Other	u	10
				- Other electro-thermic appliances:		
8516.71	8516.71.00	00	1	- - Coffee or tea makers	u	10
8516.72	8516.72.00	00	5	- - Toasters	u	10
8516.79				- - Other:		
	8516.79.10	00	4	- - - Kettles	u	10
	8516.79.90	00	3	- - - Other	u	10
8516.80				- Electric heating resistors:		
	8516.80.10	00	1	- - For type-founding or type-setting machines; for industrial furnaces	u	10
	8516.80.30	00	6	- - For domestic appliances	u	10
	8516.80.90	00	0	- - Other	u	10
8516.90				- Parts:		
				- - Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10:		
	8516.90.21	00	0	- - - Sealed hotplates for domestic appliances	kg	10
	8516.90.29	00	2	- - - Other	kg	10
	8516.90.30	00	4	- - Of goods of subheading 8516.10	kg	10
	8516.90.40	00	3	- - Of electric heating resistors for type-founding or type-setting machines	kg	10
	8516.90.90	00	5	- - Other	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
85.17				<b>Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.</b>		
				- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks :		
8517.11	8517.11.00	00	0	-- Line telephone sets with cordless handsets	u	3
8517.13	8517.13.00	00	1	-- Smartphones	u	5
8517.14	8517.14.00	00	5	-- Other telephones for cellular networks or for other wireless networks	u	5
8517.18	8517.18.00	00	0	-- Other	u	3
				- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
8517.61	8517.61.00	00	4	-- Base stations	u	3
8517.62				-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:		
	8517.62.10	00	0	--- Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	u	3
	8517.62.30	00	5	--- Telephonic or telegraphic switching apparatus	u	3
				--- Apparatus for carrier-current line systems or for digital line systems:		
	8517.62.41	00	6	---- Modems including cable modems and modem cards	u	3
	8517.62.42	00	1	---- Concentrators or multiplexers	u	3
	8517.62.43	00	3	---- Control and adaptor units, including gateways, bridges, routers and other similar apparatus designed only for connection with automatic data processing machines of heading 84.71	u	3
	8517.62.49	00	1	---- Other	u	3
				--- Other transmission apparatus incorporating reception apparatus:		
	8517.62.51	00	5	---- Wireless LANs	u	3
	8517.62.52	00	0	---- Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	u	3
	8517.62.53	00	2	---- Other transmission apparatus for radio-telephony or radio-telegraphy	u	3
	8517.62.59	00	0	---- Other	u	3
				--- Other transmission apparatus:		
	8517.62.61	00	4	---- For radio-telephony or radio-telegraphy	u	3
	8517.62.69	00	6	---- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other:		
	8517.62.91	00	1	---- Portable receivers for calling, alerting or paging and paging alert devices, including pagers	u	3
	8517.62.92	00	3	---- For radio-telephony or radio-telegraphy	u	3
	8517.62.99	00	3	---- Other	u	3
8517.69	8517.69.00	00	1	-- Other	u	3
				- Parts:		
8517.71	8517.71.00	00	2	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	kg	3
8517.79				-- Other :		
	8517.79.10	00	5	--- Of control and adaptor units including gateways, bridges and routers	kg	3
				--- Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or of portable receivers for calling, alerting or paging and paging alert devices, including pagers :		
	8517.79.21	00	6	---- Of cellular telephones	kg	3
	8517.79.29	00	1	---- Other	kg	3
				--- Other printed circuit boards, assembled :		
	8517.79.31	00	5	---- Of goods for line telephony or line telegraphy	kg	3
	8517.79.32	00	0	---- Of goods for radio-telephony or radio-telegraphy	kg	3
	8517.79.39	00	0	---- Other	kg	3
				--- Other :		
	8517.79.91	00	6	---- Of goods for line telephony or line telegraphy	kg	3
	8517.79.92	00	1	---- Of goods for radio-telephony or radio-telegraphy	kg	3
	8517.79.99	00	1	---- Other	kg	3
<b>85.18</b>				<b>Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.</b>		
8518.10				- Microphones and stands therefor:		
				-- Microphones:		
	8518.10.11	00	5	--- Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	u	15
	8518.10.19	00	0	--- Other microphones, whether or not with their stands	u	15
	8518.10.90	00	2	-- Other	u	15
				- Loudspeakers, whether or not mounted in their enclosures:		
8518.21				-- Single loudspeakers, mounted in their enclosures:		
	8518.21.10	00	5	--- Box speaker type	u	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8518.21.90	00	4	--- Other	u	20
8518.22				-- Multiple loudspeakers, mounted in the same enclosure:		
	8518.22.10	00	2	--- Box speaker type	u	20
	8518.22.90	00	1	--- Other	u	20
8518.29				-- Other:		
	8518.29.20	00	1	--- Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	u	20
	8518.29.90	00	1	--- Other	u	20
8518.30				- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:		
	8518.30.10	00	6	-- Headphones	u	15
	8518.30.20	00	5	-- Earphones	u	15
	8518.30.40	00	3	-- Line telephone handsets	u	20
				-- Other combined microphone/speaker sets:		
	8518.30.51	00	4	--- For goods of subheading 8517.13.00 and 8517.14.00	u	20
	8518.30.59	00	6	--- Other	u	20
	8518.30.90	00	5	-- Other	u	20
8518.40				- Audio-frequency electric amplifiers:		
	8518.40.20	00	3	-- Used as repeaters in line telephony	u	20
	8518.40.30	00	2	-- Used as repeaters in telephony other than line telephony	u	20
	8518.40.40	00	1	-- Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	u	20
	8518.40.90	00	3	-- Other	u	20
8518.50				- Electric sound amplifier sets:		
	8518.50.10	00	2	-- Having a power rating of 240 W or more	u	20
	8518.50.20	00	1	-- Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	u	20
	8518.50.90	00	1	-- Other	u	20
8518.90				- Parts:		
	8518.90.10	00	1	-- Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	kg	15
	8518.90.20	00	0	-- Of goods of subheading 8518.40.40	kg	15
	8518.90.30	00	6	-- Of goods of subheading 8518.21 or 8518.22	kg	15
	8518.90.40	00	5	-- Of goods of subheading 8518.29.90	kg	15
	8518.90.90	00	0	-- Other	kg	15
<b>85.19</b>				<b>Sound recording or reproducing apparatus.</b>		
8519.20				- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:		
	8519.20.10	00	2	-- Coins, tokens or disc operated record players	u	20
	8519.20.90	00	1	-- Other	u	20
8519.30	8519.30.00	00	1	- Turntables (record-decks)	u	20
				- Other apparatus:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8519.81				-- Using magnetic, optical or semiconductor media:		
	8519.81.10	00	1	--- Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	u	10
	8519.81.20	00	0	--- Cassette recorders, with built-in amplifiers and one or more built-in loudspeakers, operating only with an external source of power	u	10
	8519.81.30	00	6	--- Compact disc players	u	10
				--- Transcribing machines:		
	8519.81.41	00	0	---- Of a kind suitable for cinematography or broadcasting	u	20
	8519.81.49	00	2	---- Other	u	20
	8519.81.50	00	4	--- Dictating machines not capable of operating without an external source of power	u	10
				--- Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type:		
	8519.81.61	00	5	---- Of a kind suitable for cinematography or broadcasting	u	10
	8519.81.62	00	0	---- Telephone answering machines	u	10
	8519.81.69	00	0	---- Other	u	10
				--- Other sound reproducing apparatus, cassette type:		
	8519.81.71	00	4	---- Of a kind suitable for cinematography or broadcasting	u	10
	8519.81.79	00	6	---- Other	u	10
				--- Other:		
	8519.81.91	00	2	---- Of a kind suitable for cinematography or broadcasting	u	10
	8519.81.99	00	4	---- Other	u	10
8519.89				-- Other:		
	8519.89.10	00	5	--- Cinematographic sound reproducers	u	10
	8519.89.20	00	4	--- Record-players with or without loudspeakers	u	20
	8519.89.30	00	3	--- Of a kind suitable for cinematography or broadcasting	u	10
	8519.89.40	00	2	--- Other sound reproducing apparatus	u	10
	8519.89.90	00	4	--- Other	u	10
<b>85.21</b>				<b>Video recording or reproducing apparatus, whether or not incorporating a video tuner.</b>		
8521.10				- Magnetic tape-type:		
	8521.10.10	00	6	-- Of a kind used in cinematography or television broadcasting	u	10
	8521.10.90	00	5	-- Other	u	10
8521.90				- Other:		
				-- Laser disc players:		
	8521.90.11	00	6	--- Of a kind used in cinematography or television broadcasting	u	10
	8521.90.19	00	1	--- Other	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				-- Other:		
	8521.90.91	00	5	--- Of a kind used in cinematography or television broadcasting	u	10
	8521.90.99	00	0	--- Other	u	10
<b>85.22</b>				<b>Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.</b>		
8522.10	8522.10.00	00	1	- Pick-up cartridges	kg	10
8522.90				- Other:		
	8522.90.20	00	4	-- Printed circuit board assemblies for telephone answering machines	kg	3
	8522.90.30	00	3	-- Printed circuit board assemblies for cinematographic sound recorders or reproducers	kg	3
	8522.90.40	00	2	-- Audio or video tape decks and compact disc mechanisms	kg	3
	8522.90.50	00	1	-- Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	kg	3
				-- Other:		
	8522.90.91	00	6	--- Other parts and accessories of cinematographic sound recorders or reproducers	kg	3
	8522.90.92	00	1	--- Other parts of telephone answering machines	kg	3
	8522.90.93	00	3	--- Other parts and accessories for goods of subheading 8519.81 or heading 85.21	kg	3
	8522.90.99	00	1	--- Other	kg	10
<b>85.23</b>				<b>Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.</b>		
				- Magnetic media:		
8523.21				-- Cards incorporating a magnetic stripe:		
	8523.21.10	00	3	--- Unrecorded	u	3
	8523.21.90	00	2	--- Other	u	3
8523.29				-- Other:		
				--- Magnetic tapes, of a width not exceeding 4 mm:		
				---- Unrecorded:		
	8523.29.11	00	2	----- Computer tapes	u	3
	8523.29.19	00	4	----- Other	u	3
				---- Other:		
	8523.29.21	00	1	----- Video tapes	u	3
	8523.29.29	00	3	----- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm:		
				---- Unrecorded:		
	8523.29.31	00	0	----- Computer tapes	u	3
	8523.29.33	00	4	----- Video tapes	u	3
	8523.29.39	00	2	----- Other	u	3
				---- Other:		
	8523.29.41	00	6	----- Computer tapes	u	3
	8523.29.42	00	1	----- Of a kind suitable for cinematography	u	3
	8523.29.43	00	3	----- Other video tapes	u	3
	8523.29.49	00	1	----- Other	u	3
				--- Magnetic tapes, of a width exceeding 6.5 mm:		
				---- Unrecorded:		
	8523.29.51	00	5	----- Computer tapes	u	3
	8523.29.52	00	0	----- Video tapes	u	3
	8523.29.59	00	0	----- Other	u	3
				---- Other:		
	8523.29.61	00	4	----- Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	3
	8523.29.62	00	6	----- Of a kind suitable for cinematography	u	3
	8523.29.63	00	1	----- Other video tapes	u	3
	8523.29.69	00	6	----- Other	u	3
				--- Magnetic discs:		
				---- Unrecorded:		
	8523.29.71	00	3	----- Computer hard disks and diskettes	u	3
	8523.29.79	00	5	----- Other	u	3
				---- Other:		
				----- Of a kind used for reproducing phenomena other than sound or image:		
	8523.29.81	00	2	----- Of a kind suitable for computer use	u	3
	8523.29.82	00	4	----- Other	u	3
	8523.29.83	00	6	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	3
	8523.29.85	00	3	----- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	u	3
	8523.29.86	00	5	----- Other, of a kind suitable for cinematography	u	3
	8523.29.89	00	4	----- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other:		
				---- Unrecorded:		
	8523.29.91	00	1	----- Of a kind suitable for computer use	u	3
	8523.29.92	00	3	----- Other	u	3
				---- Other:		
				----- Of a kind used for reproducing phenomena other than sound or image:		
	8523.29.93	00	5	----- Of a kind suitable for computer use	u	3
	8523.29.94	00	0	----- Other	u	3
	8523.29.95	00	2	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	3
	8523.29.99	00	3	----- Other	u	3
				- Optical media:		
8523.41				-- Unrecorded:		
	8523.41.10	00	6	--- Of a kind suitable for computer use	u	3
	8523.41.90	00	5	--- Other	u	3
8523.49				-- Other :		
				--- Discs for laser reading systems :		
	8523.49.11	00	5	---- Of a kind used for reproducing phenomena other than sound or image	u	3
				---- Of a kind used for reproducing sound only:		
	8523.49.12	00	0	----- Educational, technical, scientific, historical or cultural discs	u	3
	8523.49.13	00	2	----- Other	u	3
	8523.49.14	00	4	----- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	3
	8523.49.15	00	6	---- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	u	3
	8523.49.16	00	1	---- Other, of a kind suitable for cinematography	u	3
	8523.49.19	00	0	---- Other	u	3
				--- Other :		
	8523.49.91	00	4	---- Of a kind used for reproducing phenomena other than sound or image	u	3
	8523.49.92	00	6	---- Of a kind used for reproducing sound only	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8523.49.93	00	1	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	3
	8523.49.99	00	6	---- Other	u	3
8523.51				- Semiconductor media: -- Solid-state non-volatile storage devices: --- Unrecorded:		
	8523.51.11	00	6	---- Of a kind suitable for computer use	u	3
	8523.51.19	00	1	---- Other	u	3
				--- Other:		
				---- Of a kind used for reproducing phenomena other than sound or image:		
	8523.51.21	00	5	----- Of a kind suitable for computer use	u	3
	8523.51.29	00	0	----- Other	u	3
	8523.51.30	00	2	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	3
				---- Other:		
	8523.51.91	00	5	----- Other, containing cinematographic movies other than newsreels, travelogues, technical, scientific movies, and other documentary movies	u	3
	8523.51.92	00	0	----- Other, of a kind suitable for cinematography	u	3
	8523.51.99	00	0	----- Other	u	3
8523.52	8523.52.00	00	2	-- "Smart cards"	u	3
8523.59				-- Other:		
	8523.59.10	00	1	--- Proximity cards and tags	u	3
				--- Other, unrecorded:		
	8523.59.21	00	2	---- Of a kind suitable for computer use	u	3
	8523.59.29	00	4	---- Other	u	3
				--- Other:		
	8523.59.30	00	6	---- Of a kind used for reproducing phenomena other than sound or image	u	3
	8523.59.40	00	5	---- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	3
	8523.59.90	00	0	---- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8523.80				- Other:		
	8523.80.40	00	5	-- Gramophone records	u	10
				-- Other, unrecorded:		
	8523.80.51	00	6	--- Of a kind suitable for computer use	u	3
	8523.80.59	00	1	--- Other	u	3
				-- Other:		
	8523.80.91	00	2	--- Of a kind used for reproducing phenomena other than sound or image	u	3
				--- Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	u	3
	8523.80.99	00	4	--- Other	u	3
<b>85.24</b>				<b>Flat panel display modules, whether or not incorporating touch-sensitive screens.</b>		
				- Without drivers or control circuits :		
8524.11	8524.11.00	00	0	-- Of liquid crystals	u	3
8524.12	8524.12.00	00	4	-- Of organic light-emitting diodes (OLED)	u	3
8524.19	8524.19.00	00	4	-- Other	u	3
				- Other :		
8524.91	8524.91.00	00	5	-- Of liquid crystals	u	3
8524.92	8524.92.00	00	2	-- Of organic light-emitting diodes (OLED)	u	3
8524.99	8524.99.00	00	2	-- Other	u	3
<b>85.25</b>				<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.</b>		
8525.50	8525.50.00	00	3	- Transmission apparatus	u	10
8525.60	8525.60.00	00	1	- Transmission apparatus incorporating reception apparatus	u	10
				- Television cameras, digital cameras and video camera recorders :		
8525.81				-- High-speed goods as specified in Subheading Note 1 to this Chapter :		
	8525.81.10	00	0	--- Video camera recorders	u	15
	8525.81.20	00	6	--- Television cameras	u	15
	8525.81.90	00	6	--- Other	u	15
8525.82				-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter :		
	8525.82.10	00	4	--- Video camera recorders	u	15
	8525.82.20	00	3	--- Television cameras	u	15
	8525.82.90	00	3	--- Other	u	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8525.83				-- Other, night vision goods as specified in Subheading Note 3 to this Chapter :		
	8525.83.10	00	1	--- Video camera recorders	u	15
	8525.83.20	00	0	--- Television cameras	u	15
	8525.83.90	00	0	--- Other	u	15
8525.89				-- Other :		
	8525.89.10	00	4	--- Video camera recorders	u	15
	8525.89.20	00	3	--- Television cameras	u	15
	8525.89.30	00	2	--- Web cameras	u	15
	8525.89.90	00	3	--- Other	u	15
<b>85.26</b>				<b>Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.</b>		
8526.10				- Radar apparatus:		
	8526.10.10	00	4	-- Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	u	10
	8526.10.90	00	3	-- Other	u	10
				- Other:		
8526.91				-- Radio navigational aid apparatus:		
	8526.91.10	00	6	--- Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	u	10
	8526.91.90	00	5	--- Other	u	10
8526.92	8526.92.00	00	4	-- Radio remote control apparatus	u	10
<b>85.27</b>				<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.</b>		
				- Radio-broadcast receivers capable of operating without an external source of power:		
8527.12	8527.12.00	00	0	-- Pocket-size radio cassette-players	u	15
8527.13				-- Other apparatus combined with sound recording or reproducing apparatus:		
	8527.13.10	00	3	--- Portable	u	15
	8527.13.90	00	2	--- Other	u	15
8527.19				-- Other:		
	8527.19.20	00	5	--- Portable	u	15
	8527.19.90	00	5	--- Other	u	15
				- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
8527.21				-- Combined with sound recording or reproducing apparatus :		
	8527.21.10	00	0	--- Capable of receiving and decoding digital radio data system signals	u	15
	8527.21.90	00	6	--- Other	u	15
8527.29	8527.29.00	00	5	-- Other	u	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Other:		
8527.91				-- Combined with sound recording or reproducing apparatus:		
	8527.91.10	00	0	--- Portable	u	15
	8527.91.90	00	6	--- Other	u	15
8527.92				-- Not combined with sound recording or reproducing apparatus but combined with a clock:		
	8527.92.20	00	3	--- Mains operated	u	15
	8527.92.90	00	3	--- Other	u	15
8527.99				-- Other:		
	8527.99.20	00	3	--- Mains operated	u	15
	8527.99.90	00	3	--- Other	u	15
<b>85.28</b>				<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.</b>		
				- Cathode-ray tube monitors:		
8528.42	8528.42.00	00	2	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	3
8528.49				-- Other:		
	8528.49.10	00	1	--- Colour	u	15
	8528.49.20	00	0	--- Monochrome	u	15
				- Other monitors:		
8528.52	8528.52.00	00	0	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	3
8528.59				-- Other:		
	8528.59.10	00	6	--- Colour	u	15
	8528.59.20	00	5	--- Monochrome	u	15
				- Projectors:		
8528.62	8528.62.00	00	5	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	u	3
8528.69				-- Other:		
	8528.69.10	00	4	--- Having the capability of projecting onto a screen diagonally measuring 300 inches or more	u	3
	8528.69.90	00	3	--- Other	u	3
				- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
8528.71				-- Not designed to incorporate a video display or screen:		
				--- Set top boxes which have a communications function:		
	8528.71.11	00	0	---- Mains operated	u	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8528.71.19	00	2	---- Other	u	15
				--- Other:		
	8528.71.91	00	6	---- Mains operated	u	15
	8528.71.99	00	1	---- Other	u	15
8528.72				-- Other, colour:		
	8528.72.10	00	2	--- Battery operated	u	15
				--- Other:		
	8528.72.91	00	3	---- Cathode-ray tube type	u	15
	8528.72.92	00	5	---- Liquid crystal devices (LCD), light emitting diode (LED) and other flat panel display type	u	15
	8528.72.99	00	5	---- Other	u	15
8528.73	8528.73.00	00	0	-- Other, monochrome	u	15
<b>85.29</b>				<b>Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.</b>		
8529.10				- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
				-- Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof:		
	8529.10.21	00	1	--- For television reception	kg	3
	8529.10.29	00	3	--- Other	kg	3
	8529.10.30	00	5	-- Telescopic, rabbit and dipole antennae for television or radio receivers	kg	3
	8529.10.40	00	4	-- Aerial filters and separators	kg	3
	8529.10.60	00	2	-- Feed horns (wave guide)	kg	3
				-- Other:		
	8529.10.93	00	5	--- Of a kind used with transmission apparatus for radio-broadcasting	kg	3
	8529.10.94	00	0	--- Of a kind used with transmission apparatus for television	kg	3
	8529.10.99	00	3	--- Other	kg	3
8529.90				- Other:		
	8529.90.20	00	4	-- Of decoders	kg	3
	8529.90.40	00	2	-- Of digital cameras or video camera recorders	kg	3
				-- Other printed circuit boards, assembled:		
	8529.90.51	00	3	--- For goods of subheading 8525.50 or 8525.60	kg	3
	8529.90.52	00	5	--- For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	kg	3
				--- For goods of heading 85.28:		
	8529.90.53	00	0	---- For flat panel displays	kg	3
	8529.90.54	00	2	---- Other, for television receivers	kg	3
	8529.90.55	00	4	---- Other	kg	3
	8529.90.59	00	5	--- Other	kg	3
				-- Other:		
	8529.90.91	00	6	--- For television receivers	kg	3
	8529.90.94	00	5	--- Other, for flat panel displays	kg	3
	8529.90.99	00	1	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>85.30</b>				<b>Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).</b>		
8530.10	8530.10.00	00	2	- Equipment for railways or tramways	u	3
8530.80	8530.80.00	00	2	- Other equipment	u	3
8530.90	8530.90.00	00	0	- Parts	kg	3
<b>85.31</b>				<b>Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.</b>		
8531.10				- Burglar or fire alarms and similar apparatus:		
	8531.10.10	00	2	-- Burglar alarms	u	7.5
	8531.10.20	00	1	-- Fire alarms	u	7.5
	8531.10.30	00	0	-- Smoke alarms; portable personal alarms (shrill alarms)	u	7.5
	8531.10.90	00	1	-- Other	u	7.5
8531.20	8531.20.00	00	1	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	u	7.5
8531.80				- Other apparatus:		
				-- Electronic bells and other sound signalling apparatus :		
	8531.80.11	00	4	--- Door bells and other door sound signalling apparatus	u	10
	8531.80.19	00	6	--- Other	u	10
				-- Flat panel displays (including electro-luminescence, plasma and other technologies):		
	8531.80.21	00	3	--- Vacuum fluorescent display panels	u	7.5
	8531.80.29	00	5	--- Other	u	7.5
	8531.80.90	00	1	-- Other	u	7.5
8531.90				- Parts:		
	8531.90.10	00	0	-- Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	kg	7.5
	8531.90.20	00	6	-- Of door bells or other door sound signalling apparatus	kg	10
	8531.90.30	00	5	-- Of other bells or sound signaling apparatus	kg	7.5
	8531.90.90	00	6	-- Other	kg	7.5
<b>85.32</b>				<b>Electrical capacitors, fixed, variable or adjustable (pre-set).</b>		
8532.10	8532.10.00	00	4	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	kg	3
				- Other fixed capacitors:		
8532.21	8532.21.00	00	6	-- Tantalum	kg	3
8532.22	8532.22.00	00	3	-- Aluminium electrolytic	kg	3
8532.23	8532.23.00	00	0	-- Ceramic dielectric, single layer	kg	3
8532.24	8532.24.00	00	4	-- Ceramic dielectric, multilayer	kg	3
8532.25	8532.25.00	00	1	-- Dielectric of paper or plastics	kg	3
8532.29	8532.29.00	00	3	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8532.30	8532.30.00	00	0	- Variable or adjustable (pre-set) capacitors	kg	3
8532.90	8532.90.00	00	2	- Parts	kg	3
<b>85.33</b>				<b>Electrical resistors (including rheostats and potentiometers), other than heating resistors.</b>		
8533.10				- Fixed carbon resistors, composition or film type:		
	8533.10.10	00	4	-- Surface mounted	kg	3
	8533.10.90	00	3	-- Other	kg	3
				- Other fixed resistors:		
8533.21	8533.21.00	00	0	-- For a power handling capacity not exceeding 20 W	kg	3
8533.29	8533.29.00	00	4	-- Other	kg	3
				- Wirewound variable resistors, including rheostats and potentiometers:		
8533.31	8533.31.00	00	5	-- For a power handling capacity not exceeding 20 W	kg	3
8533.39	8533.39.00	00	2	-- Other	kg	3
8533.40	8533.40.00	00	6	- Other variable resistors, including rheostats and potentiometers	kg	3
8533.90	8533.90.00	00	3	- Parts	kg	3
<b>85.34</b>				<b>Printed circuits.</b>		
8534.00	8534.00.10	00	0	- Single-sided	kg	3
	8534.00.20	00	6	- Double-sided	kg	3
	8534.00.30	00	5	- Multi-layer	kg	3
	8534.00.90	00	6	- Other	kg	3
<b>85.35</b>				<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.</b>		
8535.10	8535.10.00	00	0	- Fuses	kg	3
				- Automatic circuit breakers:		
8535.21				-- For a voltage of less than 72.5 kV:		
	8535.21.10	00	1	--- Moulded case type	kg	3
	8535.21.20	00	0	--- Earth leakage circuit breaker	kg	3
	8535.21.90	00	0	--- Other	kg	3
8535.29				-- Other:		
	8535.29.10	00	5	--- Earth leakage circuit breaker	kg	3
	8535.29.90	00	4	--- Other	kg	3
8535.30				- Isolating switches and make-and-break switches:		
				-- Suitable for a voltage exceeding 1kV but not exceeding 40 kV:		
	8535.30.11	00	4	--- Disconnectors having a voltage of less than 36 kV	kg	3
	8535.30.19	00	6	--- Other	kg	3
	8535.30.20	00	1	-- For a voltage of 66 kV or more	kg	3
	8535.30.90	00	1	-- Other	kg	3
8535.40	8535.40.00	00	1	- Lightning arresters, voltage limiters and surge suppressors	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8535.90				- Other:		
	8535.90.10	00	4	-- Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	kg	3
	8535.90.20	00	3	-- Change-over switches of a kind used for starting electric motors	kg	3
	8535.90.90	00	3	-- Other	kg	3
<b>85.36</b>				<b>Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.</b>		
8536.10				- Fuses:		
				-- Thermal fuses; glass type fuses:		
	8536.10.11	00	2	--- Suitable for use in electric fans	kg	3
	8536.10.12	00	4	--- Other, for a current of less than 16 A	kg	3
	8536.10.13	00	6	--- Fuse blocks, of a kind used for motor vehicles	kg	7.5
	8536.10.19	00	4	--- Other	kg	3
				-- Other:		
	8536.10.91	00	1	--- Suitable for use in electric fans	kg	3
	8536.10.92	00	3	--- Other, for a current of less than 16 A	kg	3
	8536.10.93	00	5	--- Fuse blocks, of a kind used for motor vehicles	kg	7.5
	8536.10.99	00	3	--- Other	kg	3
8536.20				- Automatic circuit breakers:		
				-- Moulded case type:		
	8536.20.11	00	0	--- For a current of less than 16 A	kg	3
	8536.20.12	00	2	--- For a current of 16 A or more, but not more than 32 A	kg	3
	8536.20.13	00	4	--- For a current of more than 32 A, but not more than 1,000 A	kg	3
	8536.20.19	00	2	--- Other	kg	3
	8536.20.20	00	4	-- Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	kg	3
				-- Other:		
	8536.20.91	00	6	--- For a current of less than 16 A	kg	3
	8536.20.99	00	1	--- Other	kg	3
8536.30				- Other apparatus for protecting electrical circuits:		
	8536.30.10	00	3	-- Lightning arresters	kg	3
	8536.30.20	00	2	-- Of a kind used in radio equipment or in electric fans	kg	3
	8536.30.90	00	2	-- Other	kg	3
				- Relays:		
8536.41				-- For a voltage not exceeding 60 V:		
	8536.41.10	00	5	--- Digital relays	kg	3
	8536.41.20	00	4	--- Of a kind used in radio equipment	kg	3
	8536.41.30	00	3	--- Of a kind used in electric fans	kg	3
	8536.41.40	00	2	--- Other, for a current of less than 16 A	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other:		
	8536.41.91	00	6	--- Semiconductor or electro-magnetic relays of voltage not exceeding 28 V	kg	3
	8536.41.99	00	1	--- Other	kg	3
8536.49				-- Other:		
	8536.49.10	00	2	--- Digital relays	kg	3
	8536.49.90	00	1	--- Other	kg	3
8536.50				- Other switches:		
	8536.50.20	00	5	-- Over-current and residual-current automatic switches	kg	3
				-- High inrush switches; commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air conditioning machines :		
	8536.50.32	00	1	--- Of a kind suitable for use in electric fans or in radio equipment	kg	3
	8536.50.33	00	3	--- Other, of a rated current carrying capacity of less than 16 A	kg	3
	8536.50.39	00	1	--- Other	kg	3
	8536.50.40	00	3	-- Miniature switches suitable for use in rice cookers or toaster ovens	kg	3
				-- Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 volts; electro-mechanical snap-action switches for a current not exceeding 11 A:		
	8536.50.51	00	4	--- For a current of less than 16 A	kg	3
	8536.50.59	00	6	--- Other	kg	3
				-- Other, make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 A:		
	8536.50.61	00	3	--- For a current of less than 16 A	kg	3
	8536.50.69	00	5	--- Other	kg	3
				-- Other:		
	8536.50.95	00	1	--- Change-over switches of a kind used for starting electric motors; fuse switches	kg	3
	8536.50.96	00	3	--- Other, for a current of less than 16 A	kg	3
	8536.50.99	00	2	--- Other	kg	3
				- Lamp-holders, plugs and sockets:		
8536.61				-- Lamp-holders:		
				--- Of a kind used for compact lamps or halogen lamps :		
	8536.61.11	00	3	--- For a current of less than 16 A	kg	3
	8536.61.19	00	5	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other:		
	8536.61.91	00	2	---- For a current of less than 16 A	kg	3
	8536.61.99	00	4	---- Other	kg	3
8536.69				-- Other:		
	8536.69.10	00	5	--- Telephone plugs	kg	3
				--- Audio / video sockets and cathode-ray tube sockets for television or radio receivers:		
	8536.69.23	00	3	---- For a current not exceeding 1.5 A	kg	3
	8536.69.24	00	5	---- For a current exceeding 1.5 A but less than 16 A	kg	3
	8536.69.29	00	1	---- Other	kg	3
				--- Sockets and plugs for co-axial cables and printed circuits:		
	8536.69.32	00	0	---- For a current of less than 16 A	kg	3
	8536.69.39	00	0	---- Other	kg	3
				--- Other:		
	8536.69.92	00	1	---- For a current of less than 16 A	kg	3
	8536.69.99	00	1	---- Other	kg	3
8536.70				- Connectors for optical fibres, optical fibres bundles or cables:		
	8536.70.10	00	2	-- Of ceramics	kg	3
	8536.70.20	00	1	-- Of copper	kg	3
	8536.70.90	00	1	-- Other	kg	3
8536.90				- Other apparatus:		
				-- Connection and contact elements for wires and cables; contact probes for wafer :		
	8536.90.12	00	2	--- For a current of less than 16 A	kg	3
	8536.90.19	00	2	--- Other	kg	3
				-- Junction boxes:		
	8536.90.22	00	1	--- For a current of less than 16 A	kg	3
	8536.90.29	00	1	--- Other	kg	3
				-- Cable connectors consisting of a jack plug, terminal with or without pin, connector, or adaptor for co-axial cable :		
	8536.90.32	00	0	--- For a current of less than 16 A	kg	3
	8536.90.39	00	0	--- Other	kg	3
	8536.90.40	00	2	-- Battery clamps, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	7.5
				-- Other:		
				--- For a current of less than 16 A:		
	8536.90.93	00	3	---- Telephone patch panels	kg	3
	8536.90.94	00	5	---- Other	kg	3
	8536.90.99	00	1	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
85.37				<b>Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.</b>		
8537.10				- For a voltage not exceeding 1,000 V:		
				-- Switchboards and control panels:		
	8537.10.11	00	3	--- Control panels of a kind suitable for use in distributed control systems	kg	15
	8537.10.12	00	5	--- Control panels fitted with a programmable processor	kg	15
	8537.10.13	00	0	--- Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	kg	15
	8537.10.19	00	5	--- Other	kg	15
	8537.10.20	00	0	-- Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	kg	15
	8537.10.30	00	6	-- Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	15
	8537.10.40	00	5	-- Motor controllers with output rating of 24 V to 120 V DC and with ampere rating of 300 A to 500 A	kg	15
				-- Other:		
	8537.10.91	00	2	--- Of a kind used in radio equipment or in electric fans	kg	15
	8537.10.92	00	4	--- Of a kind suitable for use in distributed control systems	kg	15
	8537.10.99	00	4	--- Other	kg	15
8537.20				- For a voltage exceeding 1,000 V:		
				-- Switchboards:		
	8537.20.11	00	1	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	15
	8537.20.19	00	3	--- Other	kg	15
				-- Control panels:		
	8537.20.21	00	0	--- Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	kg	15
	8537.20.29	00	2	--- Other	kg	15
	8537.20.90	00	5	-- Other	kg	15
85.38				<b>Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.</b>		
8538.10				- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus:		
				-- For a voltage not exceeding 1,000 V:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8538.10.11	00	4	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	3
	8538.10.12	00	6	--- Of a kind used in radio equipment	kg	3
	8538.10.19	00	6	--- Other	kg	3
				-- For a voltage exceeding 1,000 V:		
	8538.10.21	00	3	--- Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	kg	3
	8538.10.22	00	5	--- Of a kind used in radio equipment	kg	3
	8538.10.29	00	5	--- Other	kg	3
8538.90				- Other:		
				-- For a voltage not exceeding 1,000 V:		
	8538.90.11	00	2	--- Parts of goods of subheading 8536.69.10, 8536.90.12 or 8536.90.19	kg	3
	8538.90.12	00	4	--- Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32 or 8536.69.39	kg	3
	8538.90.13	00	6	--- Parts of goods of subheading 8537.10.20	kg	3
	8538.90.19	00	4	--- Other	kg	3
	8538.90.20	00	6	-- For a voltage exceeding 1,000 V	kg	3
<b>85.39</b>				<b>Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.</b>		
8539.10				- Sealed beam lamp units:		
	8539.10.10	00	3	-- For motor vehicles of Chapter 87	u	7.5
	8539.10.90	00	2	-- Other	u	3
				- Other filament lamps, excluding ultra-violet or infra-red lamps:		
8539.21				-- Tungsten halogen:		
	8539.21.20	00	4	--- Of a kind used in medical equipment	u	1.5
	8539.21.30	00	3	--- Of a kind used for motor vehicles	u	7.5
	8539.21.40	00	2	--- Other reflector lamp bulbs	u	3
	8539.21.90	00	4	--- Other	u	3
8539.22				-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
	8539.22.20	00	1	--- Of a kind used in medical equipment	u	1.5
				--- Other reflector lamp bulbs:		
	8539.22.31	00	2	---- Of a kind used in decorative illumination, of a power not exceeding 60 W	u	3
	8539.22.32	00	4	---- Of a kind used in decorative illumination, of a power exceeding 60 W	u	3
	8539.22.33	00	6	---- Other, for domestic lighting	u	3
	8539.22.39	00	4	---- Other	u	3
				--- Other:		
	8539.22.91	00	3	---- Of a kind used in decorative illumination, of a power not exceeding 60 W	u	3
	8539.22.93	00	0	---- Other, for domestic lighting	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8539.22.99	00	5	--- Other	u	3
8539.29				-- Other:		
	8539.29.10	00	2	--- Of a kind used in medical equipment	u	1.5
	8539.29.20	00	1	--- Of a kind used for motor vehicles	u	7.5
	8539.29.30	00	0	--- Other reflector lamp bulbs	u	3
				--- Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V:		
	8539.29.41	00	1	---- Of a kind suitable for medical equipment	u	1.5
	8539.29.49	00	3	---- Other	u	3
	8539.29.50	00	5	--- Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	u	3
	8539.29.60	00	4	--- Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	u	3
	8539.29.90	00	1	--- Other	u	3
				- Discharge lamps, other than ultra-violet lamps:		
8539.31				-- Fluorescent, hot cathode:		
	8539.31.10	00	3	--- Tubes for compact fluorescent lamps	u	3
	8539.31.20	00	2	--- Other, straight tubes for Other fluorescent lamps	u	3
	8539.31.30	00	1	--- Compact fluorescent lamps with built-in ballast	u	3
	8539.31.90	00	2	--- Other	u	3
8539.32	8539.32.00	00	1	-- Mercury or sodium vapour lamps; metal halide lamps	u	3
8539.39				-- Other:		
	8539.39.10	00	0	--- Tubes for compact fluorescent lamps	u	3
	8539.39.20	00	6	--- Cold cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays	u	3
	8539.39.40	00	4	--- Other fluorescent cold cathode types	u	3
	8539.39.90	00	6	--- Other	u	3
				- Ultra-violet or infra-red lamps; arc-lamps:		
8539.41	8539.41.00	00	2	-- Arc-lamps	u	3
8539.49	8539.49.00	00	6	-- Other	u	3
				- Light-emitting diode (LED) light sources :		
8539.51	8539.51.00	00	0	-- Light-emitting diode (LED) modules	u	3
8539.52				-- Light-emitting diode (LED) lamps :		
	8539.52.10	00	3	--- Equipped with screw bases	u	3
	8539.52.90	00	2	--- Other	u	3
8539.90				- Parts:		
	8539.90.10	00	1	-- Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	kg	3
	8539.90.20	00	0	-- Other, suitable for lamps of motor vehicles	kg	7.5
	8539.90.30	00	6	-- Other, of subheading 8539.51.00	kg	3
	8539.90.90	00	0	-- Other	kg	3
<b>85.40</b>				<b>Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).</b>		
				- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11	8540.11.00	00	2	-- Colour	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8540.12	8540.12.00	00	6	-- Monochrome	u	10
8540.20	8540.20.00	00	3	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	u	10
8540.40				- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:		
	8540.40.10	00	5	-- Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	u	15
	8540.40.90	00	4	-- Other	u	15
8540.60	8540.60.00	00	2	- Other cathode-ray tubes	u	10
				- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:		
8540.71	8540.71.00	00	4	-- Magnetrons	u	7.5
8540.79	8540.79.00	00	1	-- Other	u	7.5
				- Other valves and tubes:		
8540.81	8540.81.00	00	2	-- Receiver or amplifier valves and tubes	u	15
8540.89	8540.89.00	00	6	-- Other	u	15
				- Parts:		
8540.91	8540.91.00	00	0	-- Of cathode-ray tubes	kg	10
8540.99	8540.99.00			-- Other:	kg	7.5
		10	0	--- Of microwave tubes		
		90	3	--- Other		
<b>85.41</b>				<b>Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.</b>		
8541.10	8541.10.00	00	6	- Diodes, other than photosensitive or light-emitting diodes (LED)	u	7.5
				- Transistors, other than photosensitive transistors:		
8541.21	8541.21.00	00	1	-- With a dissipation rate of less than 1 W	u	7.5
8541.29	8541.29.00	00	5	-- Other	u	7.5
8541.30	8541.30.00	00	2	- Thyristors, diacs and triacs, other than photosensitive devices	u	7.5
				- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):		
8541.41	8541.41.00	00	4	-- Light-emitting diodes (LED)	u	7.5
8541.42	8541.42.00	00	1	-- Photovoltaic cells not assembled in modules or made up into panels	u	7.5
8541.43	8541.43.00	00	5	-- Photovoltaic cells assembled in modules or made up into panels	u	7.5
8541.49	8541.49.00	00	1	-- Other	u	7.5
				- Other semiconductor devices :		
8541.51	8541.51.00	00	2	-- Semiconductor-based transducers	u	7.5
8541.59	8541.59.00	00	6	-- Other	u	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8541.60	8541.60.00	00	3	- Mounted piezo-electric crystals	u	7.5
8541.90	8541.90.00	00	4	- Parts	kg	7.5
<b>85.42</b>				<b>Electronic integrated circuits.</b>		
				- Electronic integrated circuits:		
8542.31	8542.31.00	00	0	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	u	3
8542.32	8542.32.00	00	4	-- Memories	u	3
8542.33	8542.33.00	00	1	-- Amplifiers	u	3
8542.39	8542.39.00	00	4	-- Other	u	3
8542.90	8542.90.00	00	5	- Parts	kg	3
<b>85.43</b>				<b>Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.</b>		
8543.10	8543.10.00	00	1	- Particle accelerators	u	3
8543.20	8543.20.00	00	6	- Signal generators	u	3
8543.30				- Machines and apparatus for electroplating, electrolysis or electrophoresis:		
	8543.30.20	00	2	-- Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates	u	3
				-- Other :		
	8543.30.91	00	4	--- Electroplating and electrolysis machines of a kind use solely or principally for the manufacture of printed circuits	u	3
	8543.30.99	00	6	--- Other	u	3
8543.40	8543.40.00	00	2	- Electronic cigarettes and similar personal electric vaporising devices	u	30
8543.70				- Other machines and apparatus:		
	8543.70.10	00	2	-- Electric fence energisers	u	3
				-- Remote control apparatus, other than radio remote control apparatus :		
	8543.70.21	00	3	--- Cordless infrared remote control devices for video game consoles, other than game controllers of heading 95.04	u	3
	8543.70.29	00	5	--- Other	u	3
	8543.70.30	00	0	-- Electrical machines and apparatus with translation or dictionary functions	u	3
	8543.70.40	00	6	-- Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/ printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/ printed wiring boards or printed circuit assemblies	u	3
	8543.70.50	00	5	-- Microwave amplifiers; digital flight-data recorders; portable battery operated electronic reader for recording and reproducing text, still image or audio file	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8543.70.60	00	4	-- Digital signal processing apparatus capable of connecting to a wired or wireless network for the mixing of sound; articles specifically designed for connection to telegraphic or telephonic apparatus or instruments or to telegraphic or telephonic networks	u	3
	8543.70.90	00	1	-- Other	u	3
8543.90				- Parts:		
	8543.90.10	00	5	-- Of goods of subheading 8543.10 or 8543.20	kg	3
	8543.90.20	00	4	-- Of goods of subheading 8543.30.20	kg	3
	8543.90.30	00	3	-- Of goods of subheading 8543.70.30	kg	3
	8543.90.40	00	2	-- Of goods of subheading 8543.70.40	kg	3
	8543.90.90	00	4	-- Other	kg	3
85.44				<b>Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.</b>		
				- Winding wire:		
8544.11				-- Of copper:		
	8544.11.20	00	4	--- With an outer coating or covering of paper, textiles or poly(vinyl chloride)	kg	10
	8544.11.30	00	3	--- With an outer coating of lacquer	kg	10
	8544.11.40	00	2	--- With an outer coating of enamel	kg	10
	8544.11.90	00	4	--- Other	kg	10
8544.19	8544.19.00	00	3	-- Other	kg	10
8544.20				- Co-axial cable and other co-axial electric conductors:		
				-- Insulated cables fitted with connectors, for a voltage not exceeding 66 kV:		
	8544.20.11	00	1	--- Insulated with rubber or plastics	kg	25
	8544.20.19	00	3	--- Other	kg	25
				-- Insulated cables not fitted with connectors, for a voltage not exceeding 66 kV:		
	8544.20.21	00	0	--- Insulated with rubber or plastics	kg	25
	8544.20.29	00	2	--- Other	kg	25
				-- Insulated cables fitted with connectors, for a voltage exceeding 66 kV:		
	8544.20.31	00	6	--- Insulated with rubber or plastics	kg	25
	8544.20.39	00	1	--- Other	kg	25
				-- Insulated cables not fitted with connectors, for a voltage exceeding 66 kV:		
	8544.20.41	00	5	--- Insulated with rubber or plastics	kg	25
	8544.20.49	00	0	--- Other	kg	25
8544.30				- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:		
				-- Wiring harnesses for motor vehicles:		
				--- Insulated with rubber or plastics:		
	8544.30.12	00	1	---- Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	25

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8544.30.13	00	3	---- Other	kg	25
				--- Other:		
	8544.30.14	00	5	---- Of a kind used for vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	25
	8544.30.19	00	1	---- Other	kg	25
				-- Other:		
	8544.30.91	00	5	--- Insulated with rubber or plastics	kg	25
	8544.30.99	00	0	--- Other	kg	25
				- Other electric conductors, for a voltage not exceeding 1,000 V:		
8544.42				-- Fitted with connectors:		
				--- Of a kind used for telecommunications, for a voltage not exceeding 80 V:		
	8544.42.11	00	5	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	25
	8544.42.13	00	2	---- Other, insulated with rubber, plastics or paper	kg	25
	8544.42.19	00	0	---- Other	kg	25
				--- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:		
	8544.42.21	00	4	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	25
	8544.42.23	00	1	---- Other, insulated with rubber, plastics or paper	kg	25
	8544.42.29	00	6	---- Other	kg	25
				--- Battery cables:		
				---- Insulated with rubber or plastics:		
	8544.42.32	00	5	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	25
	8544.42.33	00	0	----- Other	kg	25
				---- Other:		
	8544.42.34	00	2	----- For vehicles of heading 87.02, 87.03, 87.04 or 87.11	kg	25
	8544.42.39	00	5	----- Other	kg	25
				--- Other:		
	8544.42.91	00	4	---- Flat data cables having two lines or more, insulated with rubber, plastics or paper	kg	25
	8544.42.92	00	6	---- Flat data cables having two lines or more, other	kg	25
	8544.42.94	00	3	---- Electric cables insulated with plastics, having a core diameter not exceeding 5 mm	kg	25
	8544.42.95	00	5	---- Electric cables insulated with plastics, having a core diameter exceeding 5 mm but not exceeding 19.5 mm	kg	25
	8544.42.96	00	0	---- Other electric cables insulated with plastics	kg	25
	8544.42.97	00	2	---- Electric cables insulated with rubber or paper	kg	25
	8544.42.99	00	6	---- Other	kg	25

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8544.49				-- Other:		
				--- Of a kind used for telecommunications, for a voltage not exceeding 80 V:		
	8544.49.11	00	5	---- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	25
	8544.49.13	00	2	---- Other, insulated with rubber, plastics or paper	kg	25
	8544.49.19	00	0	---- Other	kg	25
				--- Of a kind not used for telecommunications, for a voltage not exceeding 80 V:		
	8544.49.21	00	4	---- Shielded wire of a kind used in the manufacture of automotive wiring harnesses	kg	25
				---- Other:		
	8544.49.22	00	6	----- Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	kg	25
	8544.49.23	00	1	----- Other electric cables insulated with plastics	kg	25
	8544.49.24	00	3	----- Other, insulated with rubber, plastics or paper	kg	25
	8544.49.29	00	6	----- Other	kg	25
				--- Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:		
	8544.49.31	00	3	---- Submarine Telephone cables, Submarine telegraph cables; Submarine radio relay cables	kg	25
	8544.49.32	00	5	---- Other, insulated with plastics	kg	25
	8544.49.33	00	0	---- Other, insulated with rubber or paper	kg	25
	8544.49.39	00	5	---- Other	kg	25
				--- Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:		
	8544.49.41	00	2	---- Cables insulated with plastics	kg	25
	8544.49.42	00	4	---- Other, insulated with rubber, plastics or paper	kg	25
	8544.49.49	00	4	---- Other	kg	25
8544.60				- Other electric conductors, for a voltage exceeding 1,000 V:		
				-- For a voltage exceeding 1 kV but not exceeding 36 kV:		
	8544.60.11	00	0	--- Cables insulated with plastics having a core diameter of less than 22.7 mm	kg	25
	8544.60.12	00	2	--- Other, insulated with rubber, plastics or paper	kg	25
	8544.60.19	00	2	--- Other	kg	25
				-- For a voltage exceeding 36 kV but not exceeding 66 kV:		
	8544.60.21	00	6	--- Cables insulated with plastics having a core diameter of less than 22.7 mm	kg	25
	8544.60.22	00	1	--- Other, insulated with rubber, plastics or paper	kg	25
	8544.60.29	00	1	--- Other	kg	25
				-- For a voltage exceeding 66 kV:		
	8544.60.31	00	5	--- Insulated with rubber, plastics or paper	kg	25
	8544.60.39	00	0	--- Other	kg	25

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8544.70				- Optical fibre cables:		
	8544.70.10	00	3	-- Submarine telephone cables; submarine telegraph cables; submarine radio relay cables	kg	3
	8544.70.90	00	2	-- Other	kg	3
<b>85.45</b>				<b>Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.</b>		
				- Electrodes:		
8545.11	8545.11.00	00	0	-- Of a kind used for furnaces	kg	3
8545.19	8545.19.00	00	4	-- Other	kg	3
8545.20	8545.20.00	00	1	- Brushes	kg	3
8545.90	8545.90.00	00	1	- Other	kg	3
<b>85.46</b>				<b>Electrical insulators of any material.</b>		
8546.10	8546.10.00	00	4	- Of glass	kg	3
8546.20				- Of ceramics:		
	8546.20.10	00	1	-- Transformer bushings and circuit breaker insulators	kg	3
	8546.20.90	00	0	-- Other	kg	3
8546.90	8546.90.00	00	2	- Other	kg	3
<b>85.47</b>				<b>Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.</b>		
8547.10	8547.10.00	00	5	- Insulating fittings of ceramics	kg	3
8547.20	8547.20.00	00	3	- Insulating fittings of plastics	kg	3
8547.90				- Other:		
	8547.90.10	00	2	-- Electrical conduit tubing and joints therefor, of base metal lined with insulating material	kg	3
	8547.90.90	00	1	-- Other	kg	3
<b>85.48</b> 8548.00	8548.00.00	00	1	<b>Electrical parts of machinery or apparatus not specified or included elsewhere in this Chapter.</b>	kg	3
<b>85.49</b>				<b>Electrical and electronic waste and scrap.</b>		
				- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :		
8549.11				-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators :		
				--- Lead-acid scrap storage batteries, drained or undrained :		
	8549.11.11	00	5	---- Of a kind used in aircraft	kg	zero
	8549.11.12	00	0	---- Other, of subheading 8507.10.92, 8507.10.95, 8507.20.94 or 8507.20.95	kg	zero
	8549.11.19	00	0	---- Other	kg	zero
	8549.11.20	00	2	--- Waste and scrap containing mainly iron	kg	zero
	8549.11.30	00	1	--- Waste and scrap containing mainly copper	kg	zero
				--- Other :		
	8549.11.91	00	4	---- Of a kind used in aircraft	kg	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8549.11.92	00	6	---- Other, of subheading 8507.10.92, 8507.10.95, 8507.20.94 or 8507.20.95	kg	zero
	8549.11.99	00	6	---- Other	kg	zero
8549.12				-- Other, containing lead, cadmium or mercury :		
	8549.12.10	00	0	--- Of primary cells and primary batteries	kg	zero
	8549.12.20	00	6	--- Of electric accumulators of a kind used in aircraft	kg	zero
	8549.12.90	00	6	--- Other	kg	zero
8549.13				-- Sorted by chemical type and not containing lead, cadmium or mercury :		
	8549.13.10	00	4	--- Of primary cells and primary batteries	kg	zero
	8549.13.20	00	3	--- Of electric accumulators of a kind used in aircraft	kg	zero
	8549.13.90	00	3	--- Other	kg	zero
8549.14				-- Unsorted and not containing lead, cadmium or mercury :		
	8549.14.10	00	1	--- Of primary cells and primary batteries	kg	zero
	8549.14.20	00	0	--- Of electric accumulators of a kind used in aircraft	kg	zero
	8549.14.90	00	0	--- Other	kg	zero
8549.19				-- Other :		
	8549.19.10	00	0	--- Of primary cells and primary batteries	kg	zero
	8549.19.20	00	6	--- Of electric accumulators of a kind used in aircraft	kg	zero
	8549.19.90	00	6	--- Other	kg	zero
				- Of a kind used principally for the recovery of precious metal :		
8549.21	8549.21.00	00	2	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	7.5
8549.29	8549.29.00	00	6	-- Other	kg	7.5
				- Other electrical and electronic assemblies and printed circuit boards :		
8549.31	8549.31.00	00	0	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	kg	7.5
8549.39	8549.39.00	00	4	-- Other	kg	7.5
				- Other :		
8549.91				-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) :		
	8549.91.10	00	1	--- Glass from cathode-ray tubes or other activated glass	kg	7.5
	8549.91.90	00	0	--- Other	kg	7.5
8549.99	8549.99.00	00	6	-- Other	kg	7.5

## SECTION XVII

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

#### Notes.

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Articles of Chapter 82 (tools);
  - (d) Articles of heading 83.06;
  - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof, other than the radiators for the articles of this Section; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) Electrical machinery or equipment (Chapter 85);
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (ij) Arms (Chapter 93);
  - (k) Luminaires and lighting fittings and parts thereof of heading 94.05; or
  - (l) Brushes of a kind used as parts of vehicles (heading 96.03).
3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. For the purposes of this Section:
  - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

## Chapter 86

### **Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds**

#### **Notes.**

1. This Chapter does not cover:
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
  - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
  - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
2. Heading 86.07 applies, *inter alia*, to:
  - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes, bogies and bissel-bogies;
  - (c) Axle boxes; brake gear;
  - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
  - (e) Coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
  - (a) Assembled track, turntables, platform buffers, loading gauges;
  - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>86.01</b>				<b>Rail locomotives powered from an external source of electricity or by electric accumulators.</b>		
8601.10	8601.10.00	00	3	- Powered from an external source of electricity	u	3
8601.20	8601.20.00	00	1	- Powered by electric accumulators	u	3
<b>86.02</b>				<b>Other rail locomotives; locomotive tenders.</b>		
8602.10	8602.10.00	00	4	- Diesel-electric locomotives	u	3
8602.90	8602.90.00	00	2	- Other	u	3
<b>86.03</b>				<b>Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.</b>		
8603.10	8603.10.00	00	5	- Powered from an external source of electricity	u	3
8603.90	8603.90.00	00	3	- Other	u	3
<b>86.04</b> 8604.00	8604.00.00	00	1	<b>Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</b>	u	3
<b>86.05</b> 8605.00	8605.00.00	00	2	<b>Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).</b>	u	3
<b>86.06</b>				<b>Railway or tramway goods vans and wagons, not self-propelled.</b>		
8606.10	8606.10.00	00	1	- Tank wagons and the like	u	3
8606.30	8606.30.00	00	4	- Self-discharging vans and wagons, other than those of subheading 8606.10	u	3
				- Other:		
8606.91	8606.91.00	00	3	-- Covered and closed	u	3
8606.92	8606.92.00	00	0	-- Open, with non-removable sides of a height exceeding 60 cm	u	3
8606.99	8606.99.00	00	0	-- Other	u	3
<b>86.07</b>				<b>Parts of railway or tramway locomotives or rolling-stock.</b>		
				- Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607.11	8607.11.00	00	6	-- Driving bogies and bissel-bogies	kg	3
8607.12	8607.12.00	00	3	-- Other bogies and bissel-bogies	kg	3
8607.19	8607.19.00	00	3	-- Other, including parts	kg	3
				- Brakes and parts thereof:		
8607.21	8607.21.00	00	4	-- Air brakes and parts thereof	kg	3
8607.29	8607.29.00	00	1	-- Other	kg	3
8607.30	8607.30.00	00	5	- Hooks and other coupling devices, buffers, and parts thereof	kg	3
				- Other :		
8607.91	8607.91.00	00	4	-- Of locomotives	kg	3
8607.99	8607.99.00	00	1	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>86.08</b>				<b>Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</b>		
8608.00	8608.00.20	00	3	- Electro-mechanical equipment	kg	3
	8608.00.90	00	3	- Other	kg	3
<b>86.09</b>				<b>Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.</b>		
8609.00	8609.00.10	00	5	- Of base metal	u	5
	8609.00.90	00	4	- Other	u	5

## Chapter 87

### Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

#### Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.  
Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

#### Subheading Note.

1. Subheading 8708.22 covers :
  - (a) front windscreens (windshields), rear windows and other windows, framed; and
  - (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices,when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
87.01				<b>Tractors (other than tractors of heading 87.09).</b>		
8701.10				- Single axle tractors:		
				-- Of a power not exceeding 22.5 kW, whether or not electrically operated:		
	8701.10.11	00	6	--- For agricultural use	u	zero
	8701.10.19	00	1	--- Other	u	zero
				-- Other:		
	8701.10.91	00	5	--- For agricultural use	u	zero
	8701.10.99	00	0	--- Other	u	zero
				- Road tractors for semi-trailers:		
8701.21				-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel) :		
	8701.21.10	00	6	--- Completely Knocked Down	u	5
	8701.21.90	00	5	--- Other	u	10
8701.22				-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :		
	8701.22.10	00	3	--- Completely Knocked Down	u	5
	8701.22.90	00	2	--- Other	u	10
8701.23				-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		
	8701.23.10	00	0	--- Completely Knocked Down	u	5
	8701.23.90	00	6	--- Other	u	10
8701.24				-- With only electric motor for propulsion :		
	8701.24.10	00	4	--- Completely Knocked Down	u	3
	8701.24.90	00	3	--- Other	u	7.5
8701.29				-- Other :		
	8701.29.10	00	3	--- Completely Knocked Down	u	5
	8701.29.90	00	2	--- Other	u	10
8701.30	8701.30.00	00	1	- Track-laying tractors	u	10
				- Other, of an engine power:		
8701.91				-- Not exceeding 18 kW:		
	8701.91.10	00	6	--- Agricultural tractors	u	zero
	8701.91.90	00	5	--- Other	u	10
8701.92				-- Exceeding 18 kW but not exceeding 37kW :		
	8701.92.10	00	3	--- Agricultural tractors	u	zero
	8701.92.90	00	2	--- Other	u	10
8701.93				-- Exceeding 37 kW but not exceeding 75kW :		
	8701.93.10	00	0	--- Agricultural tractors	u	zero
	8701.93.90	00	6	--- Other	u	10
8701.94				-- Exceeding 75 kW but not exceeding 130 kW :		
	8701.94.10	00	4	--- Agricultural tractors	u	zero
	8701.94.90	00	3	--- Other	u	10
8701.95				-- Exceeding 130 kW:		
	8701.95.10	00	1	--- Agricultural tractors	u	zero
	8701.95.90	00	0	--- Other	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
87.02				<b>Motor vehicles for the transport of ten or more persons, including the driver.</b>		
8702.10				- With only compression-ignition internal combustion piston engine (diesel or semi diesel) :		
				-- Completely Knocked Down :		
	8702.10.10	00	5	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	5
				--- Motor coaches, buses or minibuses:		
	8702.10.41	00	4	---- Of a g.v.w of at least 6 t but not exceeding 18 t	u	5
	8702.10.42	00	6	---- Of a g.v.w exceeding 24 t	u	5
	8702.10.49	00	6	---- Other	u	5
	8702.10.50	00	1	--- Other	u	5
				-- Other:		
	8702.10.60	00	0	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	10
				--- Other, for the transport of 30 persons or more and specially designed for use in airports:		
	8702.10.71	00	1	---- Of a g.v.w of at least 6 t but not exceeding 18 t	u	10
	8702.10.72	00	3	---- Of a g.v.w exceeding 24 t	u	10
	8702.10.79	00	3	---- Other	u	10
				--- Other motor coaches, buses or minibuses:		
	8702.10.81	00	0	---- Of a g.v.w of at least 6 t but not exceeding 18 t	u	10
	8702.10.82	00	2	---- Of a g.v.w exceeding 24 t	u	10
	8702.10.89	00	2	---- Other	u	10
				--- Other :		
	8702.10.91	00	6	---- Of a g.v.w exceeding 24 t	u	10
	8702.10.99	00	1	---- Other	u	10
8702.20				- With both compression-ignition internal combustion piston engine (diesel or semi diesel) and electric motor as motors for propulsion:		
				-- Completely Knocked Down :		
	8702.20.10	00	3	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	5
				--- Other, for the transport of 30 persons or more:		
	8702.20.22	00	6	---- Of a g.v.w. of at least 6 t but not exceeding 18 t	u	5
	8702.20.23	00	1	---- Of a g.v.w. exceeding 24 t	u	5
	8702.20.29	00	6	---- Other	u	5
				--- Other motor coaches , buses or minibuses:		
	8702.20.31	00	3	---- Of a g.v.w of at least 6 t but not exceeding 18 t	u	5
	8702.20.32	00	5	---- Of a g.v.w exceeding 24 t	u	5
	8702.20.39	00	5	---- Other	u	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other:		
	8702.20.41	00	2	---- Of a g.v. w exceeding 24 t	u	5
	8702.20.49	00	4	---- Other	u	5
				-- Other:		
	8702.20.50	00	6	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	10
				--- Other, for the transport of 30 persons or more and specially designed for use in airports:		
	8702.20.61	00	0	---- Of a g.v.w of at least 6 t but not exceeding 18 t	u	10
	8702.20.62	00	2	---- Of a g.v.w exceeding 24 t	u	10
	8702.20.69	00	2	---- Other	u	10
				--- Other motor coaches, buses or minibuses:		
	8702.20.71	00	6	---- Of a g.v.w of at least 6 t but not exceeding 18 t	u	10
	8702.20.72	00	1	---- Of a g.v.w exceeding 24 t	u	10
	8702.20.79	00	1	---- Other	u	10
				--- Other:		
	8702.20.91	00	4	---- Of a g.v.w exceeding 24 t	u	10
	8702.20.99	00	6	---- Other	u	10
8702.30				- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		
				-- Completely Knocked Down:		
	8702.30.10	00	1	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	5
				--- Other, for the transport of 30 persons or more:		
	8702.30.21	00	2	---- Of a g.v.w exceeding 24 t	u	5
	8702.30.29	00	4	---- Other	u	5
				--- Other motor coaches, buses or minibuses:		
	8702.30.31	00	1	---- Of a g.v.w exceeding 24 t	u	5
	8702.30.39	00	3	---- Other	u	5
				--- Other:		
	8702.30.41	00	0	---- Of a g.v.w exceeding 24 t	u	5
	8702.30.49	00	2	---- Other	u	5
				-- Other:		
	8702.30.50	00	4	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	10
				--- Other, for the transport of 30 persons or more and specially designed for use in airports:		
	8702.30.61	00	5	---- Of a g.v.w exceeding 24 t	u	10
	8702.30.69	00	0	---- Other	u	10
				--- Other motor coaches, buses or minibuses:		
	8702.30.71	00	4	---- Of a g.v.w exceeding 24 t	u	10
	8702.30.79	00	6	---- Other	u	10
				--- Other:		
	8702.30.91	00	2	---- Of a g.v.w exceeding 24 t	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8702.40	8702.30.99	00	4	---- Other	u	10
				- With only electric motor for propulsion :		
				-- Completely Knocked Down:		
	8702.40.10	00	6	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	3
				--- Other, for the transport of 30 persons or more:		
	8702.40.21	00	0	---- Of a g.v.w exceeding 24 t	u	3
	8702.40.29	00	2	---- Other	u	3
				--- Other motor coaches, buses or minibuses:		
	8702.40.31	00	6	---- Of a g.v.w exceeding 24 t	u	3
	8702.40.39	00	1	---- Other	u	3
				--- Other:		
	8702.40.41	00	5	---- Of a g.v.w exceeding 24 t	u	3
	8702.40.49	00	0	---- Other	u	3
				-- Other:		
	8702.40.50	00	2	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	7.5
				--- Other, for the transport of 30 persons or more and specially designed for use in airports:		
	8702.40.61	00	3	---- Of a g.v.w exceeding 24 t	u	7.5
	8702.40.69	00	5	---- Other	u	7.5
				--- Other motor coaches, buses or minibuses:		
	8702.40.71	00	2	---- Of a g.v.w exceeding 24 t	u	7.5
	8702.40.79	00	4	---- Other	u	7.5
				--- Other :		
	8702.40.91	00	0	---- Of a g.v.w exceeding 24 t	u	7.5
	8702.40.99	00	2	---- Other	u	7.5
8702.90				- Other:		
				-- Completely Knocked Down:		
	8702.90.10	00	3	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	5
				--- Motor coaches, buses or minibuses, for the transport of 30 persons or more:		
	8702.90.21	00	4	---- Of a g.v.w not exceeding 24 t	u	5
	8702.90.29	00	6	---- Other	u	5
				--- Other motor coaches, buses or minibuses:		
	8702.90.31	00	3	---- Of a g.v.w not exceeding 24 t	u	5
	8702.90.32	00	5	---- Other	u	5
	8702.90.33	00	0	--- Other, of a g.v.w exceeding 24 t	u	5
	8702.90.39	00	5	--- Other	u	5
				-- Other:		
	8702.90.40	00	0	--- Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	10
				--- Motor coaches, buses or minibuses, for the transport of 30 persons or more and specially designed for use in airports:		
	8702.90.51	00	1	---- Of a g.v.w not exceeding 24 t	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8702.90.59	00	3	---- Other	u	10
				--- Other motor coaches, buses or minibuses, for the transport of 30 persons or more:		
	8702.90.61	00	0	---- Of a g.v.w not exceeding 24 t	u	10
	8702.90.69	00	2	---- Other	u	10
				--- Other motor coaches, buses or minibuses:		
	8702.90.71	00	6	---- Of a g.v.w not exceeding 24 t	u	10
	8702.90.79	00	1	---- Other	u	10
	8702.90.80	00	3	--- Other, of a g.v.w not exceeding 24 t	u	10
	8702.90.90	00	2	--- Other	u	10
<b>87.03</b>				<b>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.</b>		
8703.10				- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
	8703.10.10	00	6	-- Golf cars (including golf buggies) and similar vehicles	u	15
	8703.10.90	00	5	-- Other	u	15
				- Other vehicles, with only spark-ignition internal combustion piston engine:		
8703.21				-- Of a cylinder capacity not exceeding 1,000 cc:		
				--- Completely Knocked Down:		
	8703.21.11	00	3	---- Go-karts	u	5
	8703.21.12	00	5	---- All-Terrain Vehicles (ATV)	u	5
	8703.21.13	00	0	---- Ambulances	u	1.5
	8703.21.14	00	2	---- Motor-homes	u	5
	8703.21.15	00	4	---- Sedan	u	5
				---- Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.21.21	00	2	----- Of four-wheel drive	u	5
	8703.21.29	00	4	----- Other	u	5
				---- Other:		
	8703.21.31	00	1	----- Three-wheeled vehicles	u	5
	8703.21.39	00	3	----- Other	u	5
				--- Other:		
	8703.21.41	00	0	---- Go-karts	u	30
	8703.21.42	00	2	---- All-Terrain Vehicles (ATV)	u	30
	8703.21.43	00	4	---- Ambulances	u	3
	8703.21.44	00	6	---- Motor-homes	u	30
	8703.21.45	00	1	---- Sedan	u	30
				---- Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.21.51	00	6	----- Of four-wheel drive	u	30
	8703.21.59	00	1	----- Other	u	30
				---- Other:		
	8703.21.91	00	2	----- Three-wheeled vehicles	u	20
	8703.21.99	00	4	----- Other	u	30

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8703.22				-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
				--- Completely Knocked Down:		
	8703.22.11	00	0	---- Go-karts	u	5
	8703.22.12	00	2	---- All-Terrain Vehicles (ATV)	u	5
	8703.22.13	00	4	---- Ambulances	u	1.5
	8703.22.14	00	6	---- Hearses	u	zero
	8703.22.15	00	1	---- Prison vans	u	1.5
	8703.22.16	00	3	---- Motor-homes	u	5
	8703.22.17	00	5	---- Sedan	u	5
				---- Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.22.21	00	6	----- Of four-wheel drive	u	5
	8703.22.29	00	1	----- Other	u	5
	8703.22.30	00	3	---- Other	u	5
				--- Other:		
	8703.22.41	00	4	---- Go-karts	u	30
	8703.22.42	00	6	---- All-Terrain Vehicles (ATV)	u	30
	8703.22.43	00	1	---- Ambulances	u	3
	8703.22.44	00	3	---- Hearses	u	zero
	8703.22.45	00	5	---- Prison vans	u	3
	8703.22.46	00	0	---- Motor-homes	u	30
	8703.22.47	00	2	---- Sedan	u	30
				---- Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.22.51	00	3	----- Of four-wheel drive	u	30
	8703.22.59	00	5	----- Other	u	30
	8703.22.90	00	4	---- Other	u	30
8703.23				-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
				--- Completely Knocked Down:		
	8703.23.11	00	4	---- Ambulances	u	1.5
	8703.23.12	00	6	---- Hearses	u	zero
	8703.23.13	00	1	---- Prison vans	u	1.5
	8703.23.14	00	3	---- Motor-homes	u	5
				---- Sedan:		
	8703.23.21	00	3	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	5
	8703.23.22	00	5	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	5
	8703.23.23	00	0	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	5
	8703.23.24	00	2	----- Of a cylinder capacity exceeding 2,500 cc	u	5
				---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.23.31	00	2	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	5
	8703.23.32	00	4	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.23.33	00	6	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	5
	8703.23.34	00	1	----- Of a cylinder capacity exceeding 2,500 cc	u	5
				---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.23.35	00	3	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	5
	8703.23.36	00	5	----- Of a cylinder capacity exceeding 2,000 cc	u	5
				---- Other:		
	8703.23.41	00	1	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	5
	8703.23.42	00	3	----- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other:		
	8703.23.51	00	0	---- Ambulances	u	3
	8703.23.52	00	2	---- Hearses	u	zero
	8703.23.53	00	4	---- Prison vans	u	3
	8703.23.54			---- Motor-homes	u	40
		10	2	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc		
		20	5	----- Of a cylinder capacity exceeding 2,000 cc		
				---- Sedan:		
	8703.23.55	00	1	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.23.56	00	3	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.23.57	00	5	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.23.58	00	0	----- Of a cylinder capacity exceeding 2,500 cc	u	40
				---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.23.61	00	6	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.23.62	00	1	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.23.63	00	3	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.23.64	00	5	----- Of a cylinder capacity exceeding 2,500 cc	u	40
				---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.23.65	00	0	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.23.66	00	2	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.23.67	00	4	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.23.68	00	6	----- Of a cylinder capacity exceeding 2,500 cc	u	40

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				---- Other:		
	8703.23.71	00	5	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.23.72	00	0	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.23.73	00	2	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.23.74	00	4	----- Of a cylinder capacity exceeding 2,500 cc	u	40
8703.24				-- Of a cylinder capacity exceeding 3,000 cc:		
				--- Completely Knocked Down:		
	8703.24.11	00	1	---- Ambulances	u	1.5
	8703.24.12	00	3	---- Hearses	u	zero
	8703.24.13	00	5	---- Prison vans	u	1.5
	8703.24.14	00	0	---- Motor-homes	u	5
	8703.24.15	00	2	---- Sedan	u	5
				---- Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.24.21	00	0	----- Of four-wheel drive	u	5
	8703.24.29	00	2	----- Other	u	5
	8703.24.30	00	4	---- Other	u	5
				--- Other:		
	8703.24.41	00	5	---- Ambulances	u	3
	8703.24.42	00	0	---- Hearses	u	zero
	8703.24.43	00	2	---- Prison vans	u	3
	8703.24.44			---- Motor-homes	u	40
		10	0	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	3	----- Of a cylinder capacity exceeding 4,000 cc		
				---- Sedan:		
	8703.24.45			-----Of four- wheel drive	u	40
		10	2	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	5	----- Of a cylinder capacity exceeding 4,000cc		
	8703.24.49			----- Other:	u	40
		10	3	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	6	----- Of a cylinder capacity exceeding 4,000cc		
				---- Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.24.51			----- Of four-wheel drive:	u	40
		10	0	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	3	----- Of a cylinder capacity exceeding 4,000cc		
	8703.24.59			----- Other:	u	40
		10	2	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	5	----- Of a cylinder capacity exceeding 4,000cc		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				---- Other:		
	8703.24.61			----- Of four-wheel drive:	u	40
		10	6	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	2	----- Of a cylinder capacity exceeding 4,000cc		
	8703.24.69			----- Other:	u	40
		10	1	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	4	----- Of a cylinder capacity exceeding 4,000cc		
				- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
8703.31				-- Of a cylinder capacity not exceeding 1,500 cc:		
				--- Completely Knocked Down:		
	8703.31.11	00	1	---- Go-karts	u	5
	8703.31.12	00	3	---- All-Terrain Vehicles (ATV)	u	5
	8703.31.13	00	5	---- Ambulances	u	1.5
	8703.31.14	00	0	---- Hearses	u	zero
	8703.31.15	00	2	---- Prison vans	u	1.5
	8703.31.16	00	4	---- Motor-homes	u	5
	8703.31.17	00	6	---- Sedan	u	5
				---- Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.31.21	00	0	----- Of four-wheel drive	u	5
	8703.31.29	00	2	----- Other	u	5
				---- Other :		
	8703.31.31	00	6	----- Three-wheeled vehicles	u	5
	8703.31.39	00	1	----- Other	u	5
				--- Other:		
	8703.31.41	00	5	---- Go-karts	u	30
	8703.31.42	00	0	---- All-Terrain Vehicles (ATV)	u	30
	8703.31.43	00	2	---- Ambulances	u	3
	8703.31.44	00	4	---- Hearses	u	zero
	8703.31.45	00	6	---- Prison vans	u	3
	8703.31.46	00	1	---- Motor-homes	u	30
	8703.31.47	00	3	---- Sedan	u	30
				---- Other motor cars (including station wagons and sports cars, but not including vans):		
	8703.31.51	00	4	----- Of four-wheel drive	u	30
	8703.31.59	00	6	----- Other	u	30
				---- Other :		
	8703.31.91	00	0	----- Three-wheeled vehicles	u	20
	8703.31.99	00	2	----- Other	u	30
8703.32				-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
				--- Completely Knocked Down:		
	8703.32.11	00	5	---- Ambulances	u	1.5
	8703.32.12	00	0	---- Hearses	u	zero
	8703.32.13	00	2	---- Prison vans	u	1.5
	8703.32.14	00	4	---- Motor-homes	u	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				---- Sedan:		
	8703.32.21	00	4	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	5
	8703.32.22	00	6	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	5
	8703.32.23	00	1	----- Of a cylinder capacity exceeding 2,000 cc	u	5
				---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel-drive:		
	8703.32.31	00	3	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	5
	8703.32.32	00	5	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	5
	8703.32.33	00	0	----- Of a cylinder capacity exceeding 2,000 cc	u	5
				---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.32.34	00	2	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	5
	8703.32.35	00	4	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	5
	8703.32.36	00	6	----- Of a cylinder capacity exceeding 2,000 cc	u	5
				---- Other:		
	8703.32.41	00	2	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	5
	8703.32.42	00	4	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	5
	8703.32.43	00	6	----- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other:		
	8703.32.51	00	1	---- Ambulances	u	3
	8703.32.52	00	3	---- Hearses	u	zero
	8703.32.53	00	5	---- Prison vans	u	3
	8703.32.54			---- Motor-homes	u	40
		10	3	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc		
		20	6	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc		
				---- Sedan:		
	8703.32.61	00	0	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.32.62	00	2	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.32.63	00	4	----- Of a cylinder capacity exceeding 2,000 cc	u	40
				---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.32.71	00	6	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.32.72	00	1	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.32.73	00	3	----- Of a cylinder capacity exceeding 2,000 cc	u	40

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.32.74	00	5	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.32.75	00	0	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.32.76	00	2	----- Of a cylinder capacity exceeding 2,000 cc	u	40
				---- Other:		
	8703.32.81	00	5	----- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.32.82	00	0	----- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.32.83	00	2	----- Of a cylinder capacity exceeding 2,000 cc	u	40
8703.33				-- Of a cylinder capacity exceeding 2,500 cc:		
				--- Completely Knocked Down:		
	8703.33.11	00	2	---- Ambulances	u	1.5
	8703.33.12	00	4	---- Hearses	u	zero
	8703.33.13	00	6	---- Prison vans	u	1.5
	8703.33.14	00	1	---- Motor-homes	u	5
				---- Sedan:		
	8703.33.21	00	1	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	5
	8703.33.22	00	3	----- Of a cylinder capacity exceeding 3,000 cc	u	5
				---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.33.31	00	0	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	5
	8703.33.32	00	2	----- Of a cylinder capacity exceeding 3,000 cc	u	5
				---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.33.33	00	4	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	5
	8703.33.34	00	6	----- Of a cylinder capacity exceeding 3,000 cc	u	5
	8703.33.40	00	4	---- Other	u	5
				--- Other:		
	8703.33.51	00	5	---- Ambulances	u	3
	8703.33.52	00	0	---- Hearses	u	zero
	8703.33.53	00	2	---- Prison vans	u	3
	8703.33.54			---- Motor-homes:	u	40
		10	0	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 4,000 cc		
		20	3	----- Of a cylinder capacity exceeding 4,000 cc		
				---- Sedan:		
	8703.33.61	00	4	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.33.62			----- Of a cylinder capacity exceeding 3,000 cc:	u	40

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
		10	2	----- Of a cylinder capacity exceeding 3,000cc but not exceeding 4,000 cc		
		20	5	----- Of a cylinder capacity exceeding 4,000cc		
				---- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.33.71	00	3	----- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.33.72			----- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	1	----- Of a cylinder capacity exceeding 3,000cc but not exceeding 4,000 cc		
		20	4	----- Of a cylinder capacity exceeding 4,000cc		
	8703.33.80			---- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:	u	40
		10	3	----- Of a cylinder capacity exceeding 3,000cc but not exceeding 4,000 cc		
		20	6	----- Of a cylinder capacity exceeding 4,000cc		
	8703.33.90			---- Other:	u	40
		10	2	----- Of a cylinder capacity exceeding 3,000cc but not exceeding 4,000 cc		
		20	5	----- Of a cylinder capacity exceeding 4,000cc		
8703.40				- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :		
				-- Completely Knocked Down:		
	8703.40.11	00	2	--- Go-karts	u	5
	8703.40.12	00	4	--- All-Terrain Vehicles (ATV)	u	5
	8703.40.13	00	6	--- Ambulances	u	1.5
	8703.40.14	00	1	--- Hearses	u	zero
	8703.40.15	00	3	--- Prison vans	u	1.5
				--- Motor-homes:		
	8703.40.16	00	5	---- Of a cylinder capacity not exceeding 2,000 cc	u	5
	8703.40.17	00	0	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Sedan:		
	8703.40.18	00	2	---- Of a cylinder capacity not exceeding 1,500 cc	u	5
	8703.40.19	00	4	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	5
	8703.40.21	00	1	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.40.22	00	3	---- Of a cylinder capacity not exceeding 1,500 cc	u	5
	8703.40.23	00	5	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	5
	8703.40.24	00	0	---- Of a cylinder capacity exceeding 2,000 cc	u	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.40.25	00	2	---- Of a cylinder capacity not exceeding 2,000 cc	u	5
	8703.40.26	00	4	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other:		
	8703.40.27	00	6	---- Of a cylinder capacity not exceeding 2,000 cc	u	5
	8703.40.28	00	1	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				-- Other:		
	8703.40.31	00	0	--- Go-karts	u	30
				--- All-Terrain Vehicles (ATV):		
	8703.40.32	00	2	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.40.33	00	4	---- Of a cylinder capacity exceeding 1,000 cc	u	40
				--- Ambulances:		
	8703.40.34	00	6	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	3
	8703.40.35	00	1	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	u	3
	8703.40.36	00	3	---- Other	u	3
				--- Hearses:		
	8703.40.41	00	6	---- Of a cylinder capacity not exceeding 1,000 cc	u	zero
	8703.40.42	00	1	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	zero
	8703.40.43	00	3	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	zero
	8703.40.44	00	5	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	zero
	8703.40.45	00	0	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	zero
	8703.40.46	00	2	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	zero
	8703.40.47	00	4	---- Of a cylinder capacity exceeding 3,000 cc	u	zero
				--- Prison vans:		
	8703.40.51	00	5	---- Of a cylinder capacity not exceeding 1,000 cc	u	3
	8703.40.52	00	0	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	3
	8703.40.53	00	2	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	3
	8703.40.54	00	4	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc	u	3
	8703.40.55	00	6	---- Of a cylinder capacity exceeding 3,000 cc	u	3
				--- Motor-homes:		
	8703.40.56	00	1	---- Of a cylinder capacity not exceeding 1,500 cc	u	30
	8703.40.57	00	3	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	30

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.40.58			---- Of a cylinder capacity exceeding 2,000 cc :	u	40
		10	1	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 4,000 cc		
		20	4	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Sedan:		
	8703.40.61	00	4	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.40.62	00	6	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.40.63	00	1	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.40.64	00	3	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.40.65	00	5	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.40.66	00	0	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.40.67			---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive:	u	40
		10	5	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	1	----- Of a cylinder capacity exceeding 4,000 cc		
	8703.40.68			---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive:	u	40
		10	0	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	3	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.40.71	00	3	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.40.72	00	5	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.40.73	00	0	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.40.74	00	2	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.40.75	00	4	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.40.76	00	6	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.40.77			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	4	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	0	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.40.81	00	2	---- Of a cylinder capacity not exceeding 1,000 cc	u	30

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.40.82	00	4	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.40.83	00	6	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.40.84	00	1	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.40.85	00	3	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.40.86	00	5	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.40.87			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	3	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	6	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other:		
	8703.40.91	00	1	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.40.92	00	3	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.40.93	00	5	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.40.94	00	0	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.40.95	00	2	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.40.96	00	4	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.40.97			---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive:	u	40
		10	2	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	5	----- Of a cylinder capacity exceeding 4,000 cc		
	8703.40.98			---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive:	u	40
		10	4	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	0	----- Of a cylinder capacity exceeding 4,000 cc		
8703.50				- 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 :		
				-- Completely Knocked Down:		
	8703.50.11	00	0	--- Go-karts	u	5
	8703.50.12	00	2	--- All-Terrain Vehicles (ATV)	u	5
	8703.50.13	00	4	--- Ambulances	u	1.5
	8703.50.14	00	6	--- Hearses	u	zero
	8703.50.15	00	1	--- Prison vans	u	1.5
				--- Motor-homes:		
	8703.50.16	00	3	---- Of a cylinder capacity not exceeding 2,000 cc	u	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.50.17	00	5	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Sedan:		
	8703.50.18	00	0	---- Of a cylinder capacity not exceeding 1,500 cc	u	5
	8703.50.19	00	2	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	5
	8703.50.21	00	6	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.50.22	00	1	---- Of a cylinder capacity not exceeding 1,500 cc	u	5
	8703.50.23	00	3	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	5
	8703.50.24	00	5	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.50.25	00	0	---- Of a cylinder capacity not exceeding 2,000 cc	u	5
	8703.50.26	00	2	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other:		
	8703.50.27	00	4	---- Of a cylinder capacity not exceeding 2,000 cc	u	5
	8703.50.28	00	6	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				-- Other:		
	8703.50.31	00	5	--- Go-karts	u	30
				--- All-Terrain Vehicles (ATV):		
	8703.50.32	00	0	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.50.33	00	2	---- Of a cylinder capacity exceeding 1,000 cc	u	40
				--- Ambulances:		
	8703.50.34	00	4	---- Of a cylinder capacity not exceeding 1,500 cc	u	3
	8703.50.35	00	6	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	u	3
	8703.50.36	00	1	---- Of a cylinder capacity exceeding 2,500 cc	u	3
				--- Hearses:		
	8703.50.41	00	4	---- Of a cylinder capacity not exceeding 1,000 cc	u	zero
	8703.50.42	00	6	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	zero
	8703.50.43	00	1	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	zero
	8703.50.44	00	3	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	zero
	8703.50.45	00	5	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	zero
	8703.50.46	00	0	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	zero
	8703.50.47	00	2	---- Of a cylinder capacity exceeding 3,000 cc	u	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Prison vans:		
	8703.50.51	00	3	---- Of a cylinder capacity not exceeding 1,000 cc	u	3
	8703.50.52	00	5	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	3
	8703.50.53	00	0	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	3
	8703.50.54	00	2	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	u	3
	8703.50.55	00	4	---- Of a cylinder capacity exceeding 2,500 cc	u	3
				--- Motor-homes:		
	8703.50.56	00	6	---- Of a cylinder capacity not exceeding 1,500 cc	u	30
	8703.50.57	00	1	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	30
	8703.50.58			---- Of a cylinder capacity exceeding 2,000 cc:	u	40
		10	6	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 4,000 cc		
		20	2	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Sedan:		
	8703.50.61	00	2	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.50.62	00	4	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.50.63	00	6	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.50.64	00	1	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.50.65	00	3	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.50.66	00	5	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.50.67			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	3	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	6	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.50.71	00	1	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.50.72	00	3	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.50.73	00	5	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.50.74	00	0	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.50.75	00	2	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.50.76	00	4	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.50.77			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	2	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	5	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.50.81	00	0	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.50.82	00	2	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.50.83	00	4	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.50.84	00	6	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.50.85	00	1	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.50.86	00	3	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.50.87			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	1	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	4	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other:		
	8703.50.91	00	6	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.50.92	00	1	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.50.93	00	3	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.50.94	00	5	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.50.95	00	0	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.50.96	00	2	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.50.97			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	0	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	3	----- Of a cylinder capacity exceeding 4,000 cc		
8703.60				- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :		
				-- Completely Knocked Down:		
	8703.60.11	00	5	--- Go-karts	u	5
	8703.60.12	00	0	--- All-Terrain Vehicles (ATV)	u	5
	8703.60.13	00	2	--- Ambulances	u	1.5
	8703.60.14	00	4	--- Hearses	u	zero
	8703.60.15	00	6	--- Prison vans	u	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Motor-homes:		
	8703.60.16	00	1	---- Of a cylinder capacity not exceeding 2,000 cc	u	5
	8703.60.17	00	3	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Sedan:		
	8703.60.18	00	5	---- Of a cylinder capacity not exceeding 1,500 cc	u	5
	8703.60.19	00	0	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	5
	8703.60.21	00	4	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.60.22	00	6	---- Of a cylinder capacity not exceeding 1,500 cc	u	5
	8703.60.23	00	1	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	5
	8703.60.24	00	3	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.60.25	00	5	---- Of a cylinder capacity not exceeding 2,000 cc	u	5
	8703.60.26	00	0	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other:		
	8703.60.27	00	2	---- Of a cylinder capacity not exceeding 2,000 cc	u	5
	8703.60.28	00	4	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				-- Other:		
	8703.60.31	00	3	--- Go-karts	u	30
				--- All-Terrain Vehicles (ATV):		
	8703.60.32	00	5	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.60.33	00	0	---- Of a cylinder capacity exceeding 1,000 cc	u	40
				--- Ambulances:		
	8703.60.34	00	2	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	3
	8703.60.35	00	4	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	u	3
	8703.60.36	00	6	---- Other	u	3
				--- Hearses:		
	8703.60.41	00	2	---- Of a cylinder capacity not exceeding 1,000 cc	u	zero
	8703.60.42	00	4	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	zero
	8703.60.43	00	6	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	zero
	8703.60.44	00	1	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	zero
	8703.60.45	00	3	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.60.46	00	5	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	zero
	8703.60.47	00	0	---- Of a cylinder capacity exceeding 3,000 cc	u	zero
				--- Prison vans:		
	8703.60.51	00	1	---- Of a cylinder capacity not exceeding 1,000 cc	u	3
	8703.60.52	00	3	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	3
	8703.60.53	00	5	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	3
	8703.60.54	00	0	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 3,000 cc	u	3
	8703.60.55	00	2	---- Of a cylinder capacity exceeding 3,000 cc	u	3
				--- Motor-homes:		
	8703.60.56	00	4	---- Of a cylinder capacity not exceeding 1,500 cc	u	30
	8703.60.57	00	6	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	30
	8703.60.58			---- Of a cylinder capacity exceeding 2,000 cc:	u	40
		10	4	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 4,000 cc		
		20	0	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Sedan:		
	8703.60.61	00	0	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.60.62	00	2	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.60.63	00	4	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.60.64	00	6	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.60.65	00	1	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.60.66	00	3	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.60.67			---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive:	u	40
		10	1	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	4	----- Of a cylinder capacity exceeding 4,000 cc		
	8703.60.68			---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive:	u	40
		10	3	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	6	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.60.71	00	6	---- Of a cylinder capacity not exceeding 1,000 cc	u	30

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.60.72	00	1	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.60.73	00	3	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.60.74	00	5	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.60.75	00	0	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.60.76	00	2	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.60.77			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	0	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	3	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.60.81	00	5	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.60.82	00	0	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.60.83	00	2	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.60.84	00	4	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.60.85	00	6	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.60.86	00	1	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.60.87			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	6	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	2	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other:		
	8703.60.91	00	4	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.60.92	00	6	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.60.93	00	1	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.60.94	00	3	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.60.95	00	5	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.60.96	00	0	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.60.97			---- Of a cylinder capacity exceeding 3,000 cc, of four-wheel drive:	u	40
		10	5	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	1	----- Of a cylinder capacity exceeding 4,000 cc		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.60.98			---- Of a cylinder capacity exceeding 3,000 cc, not of four-wheel drive:	u	40
		10	0	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	3	----- Of a cylinder capacity exceeding 4,000 cc		
8703.70				- 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:		
				-- Completely Knocked Down:		
	8703.70.11	00	3	--- Go-karts	u	5
	8703.70.12	00	5	--- All-Terrain Vehicles (ATV)	u	5
	8703.70.13	00	0	--- Ambulances	u	1.5
	8703.70.14	00	2	--- Hearses	u	zero
	8703.70.15	00	4	--- Prison vans	u	1.5
				--- Motor-homes:		
	8703.70.16	00	6	---- Of a cylinder capacity not exceeding 2,000 cc	u	5
	8703.70.17	00	1	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Sedan:		
	8703.70.18	00	3	---- Of a cylinder capacity not exceeding 1,500 cc	u	5
	8703.70.19	00	5	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	5
	8703.70.21	00	2	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.70.22	00	4	---- Of a cylinder capacity not exceeding 1,500 cc	u	5
	8703.70.23	00	6	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	5
	8703.70.24	00	1	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.70.25	00	3	---- Of a cylinder capacity not exceeding 2,000 cc	u	5
	8703.70.26	00	5	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				--- Other:		
	8703.70.27	00	0	---- Of a cylinder capacity not exceeding 2,000 cc	u	5
	8703.70.28	00	2	---- Of a cylinder capacity exceeding 2,000 cc	u	5
				-- Other:		
	8703.70.31	00	1	--- Go-karts	u	30
				--- All-Terrain Vehicles (ATV):		
	8703.70.32	00	3	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.70.33	00	5	---- Of a cylinder capacity exceeding 1,000 cc	u	40
				--- Ambulances:		
	8703.70.34	00	0	---- Of a cylinder capacity not exceeding 1,500 cc	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.70.35	00	2	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	u	3
	8703.70.36	00	4	---- Of a cylinder capacity exceeding 2,500 cc	u	3
				--- Hearses:		
	8703.70.41	00	0	---- Of a cylinder capacity not exceeding 1,000 cc	u	zero
	8703.70.42	00	2	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	zero
	8703.70.43	00	4	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	zero
	8703.70.44	00	6	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	zero
	8703.70.45	00	1	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	zero
	8703.70.46	00	3	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	zero
	8703.70.47	00	5	---- Of a cylinder capacity exceeding 3,000 cc	u	zero
				--- Prison vans:		
	8703.70.51	00	6	---- Of a cylinder capacity not exceeding 1,000 cc	u	3
	8703.70.52	00	1	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	3
	8703.70.53	00	3	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	3
	8703.70.54	00	5	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,500 cc	u	3
	8703.70.55	00	0	---- Of a cylinder capacity exceeding 2,500 cc	u	3
				--- Motor-homes:		
	8703.70.56	00	2	---- Of a cylinder capacity not exceeding 1,500 cc	u	30
	8703.70.57	00	4	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc	u	30
	8703.70.58			---- Of a cylinder capacity exceeding 2,000 cc:	u	40
		10	2	----- Of a cylinder capacity exceeding 2,000 cc but not exceeding 4,000 cc		
		20	5	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Sedan:		
	8703.70.61	00	5	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.70.62	00	0	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.70.63	00	2	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.70.64	00	4	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.70.65	00	6	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.70.66	00	1	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.70.67			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	6	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	2	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other motor cars (including station wagons and sports cars, but not including vans), of four-wheel drive:		
	8703.70.71	00	4	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.70.72	00	6	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.70.73	00	1	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.70.74	00	3	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.70.75	00	5	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.70.76	00	0	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.70.77			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	5	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	1	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other motor cars (including station wagons and sports cars, but not including vans), not of four-wheel drive:		
	8703.70.81	00	3	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.70.82	00	5	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.70.83	00	0	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30
	8703.70.84	00	2	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.70.85	00	4	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.70.86	00	6	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.70.87			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	4	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	0	----- Of a cylinder capacity exceeding 4,000 cc		
				--- Other:		
	8703.70.91	00	2	---- Of a cylinder capacity not exceeding 1,000 cc	u	30
	8703.70.92	00	4	---- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	u	30
	8703.70.93	00	6	---- Of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc	u	30

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.70.94	00	1	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	u	30
	8703.70.95	00	3	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	u	40
	8703.70.96	00	5	---- Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc	u	40
	8703.70.97			---- Of a cylinder capacity exceeding 3,000 cc:	u	40
		10	3	----- Of a cylinder capacity exceeding 3,000 cc but not exceeding 4,000 cc		
		20	6	----- Of a cylinder capacity exceeding 4,000 cc		
8703.80				- Other vehicles, with only electric motor for propulsion:		
				-- Completely Knocked Down:		
	8703.80.11	00	1	--- Go-karts	u	3
	8703.80.12	00	3	--- All-Terrain Vehicles (ATV)	u	3
	8703.80.13	00	5	--- Ambulances	u	1.5
	8703.80.14	00	0	--- Hearses	u	zero
	8703.80.15	00	2	--- Prison vans	u	1.5
	8703.80.16	00	4	--- Motor-homes	u	3
	8703.80.17	00	6	--- Sedan	u	3
	8703.80.18	00	1	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	3
	8703.80.19	00	3	--- Other	u	3
				-- Other:		
	8703.80.91	00	0	--- Go-karts	u	15
	8703.80.92	00	2	--- All-Terrain Vehicles (ATV)	u	15
	8703.80.93	00	4	--- Ambulances	u	1.5
	8703.80.94	00	6	--- Hearses	u	zero
	8703.80.95	00	1	--- Prison vans	u	1.5
	8703.80.96	00	3	--- Motor-homes	u	15
	8703.80.97	00	5	--- Sedan	u	15
	8703.80.98	00	0	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	15
	8703.80.99	00	2	--- Other	u	15
8703.90				- Other:		
				-- Completely Knocked Down:		
	8703.90.11	00	6	--- Go-karts	u	5
	8703.90.12	00	1	--- All-Terrain Vehicles (ATV)	u	5
	8703.90.13	00	3	--- Ambulances	u	1.5
	8703.90.14	00	5	--- Hearses	u	zero
	8703.90.15	00	0	--- Prison vans	u	1.5
	8703.90.16	00	2	--- Motor-homes	u	5
	8703.90.17	00	4	--- Sedan	u	5
	8703.90.18	00	6	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	5
	8703.90.19	00	1	--- Other	u	5
				-- Other:		
	8703.90.91	00	5	--- Go-karts	u	30
	8703.90.92	00	0	--- All-Terrain Vehicles (ATV)	u	30
	8703.90.93	00	2	--- Ambulances	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8703.90.94	00	4	--- Hearses	u	zero
	8703.90.95	00	6	--- Prison vans	u	3
	8703.90.96	00	1	--- Motor-homes	u	30
	8703.90.97	00	3	--- Sedan	u	30
	8703.90.98	00	5	--- Other motor cars (including station wagons and sports cars, but not including vans)	u	30
	8703.90.99	00	0	--- Other	u	30
<b>87.04</b>				<b>Motor vehicles for the transport of goods.</b>		
8704.10				- Dumpers designed for off-highway use:		
				-- Completely Knocked Down:		
	8704.10.13	00	6	--- g.v.w not exceeding 5 t	u	5
	8704.10.14	00	1	--- g.v.w exceeding 5 t but not exceeding 10 t	u	5
	8704.10.15	00	3	--- g.v.w exceeding 10 t but not exceeding 20 t	u	5
	8704.10.16	00	5	--- g.v.w exceeding 20 t but not exceeding 24 t	u	5
	8704.10.17	00	0	--- g.v.w exceeding 24 t but not exceeding 45 t	u	5
	8704.10.18	00	2	--- g.v.w exceeding 45 t	u	5
				-- Other:		
	8704.10.31	00	0	--- g.v.w not exceeding 5 t	u	10
	8704.10.32	00	2	--- g.v.w exceeding 5 t but not exceeding 10 t	u	10
	8704.10.33	00	4	--- g.v.w exceeding 10 t but not exceeding 20 t	u	10
	8704.10.34	00	6	--- g.v.w exceeding 20 t but not exceeding 24 t	u	10
	8704.10.35	00	1	--- g.v.w exceeding 24 t but not exceeding 38 t	u	10
	8704.10.36	00	3	--- g.v.w exceeding 38 t, but not exceeding 45 t	u	10
	8704.10.37	00	5	--- g.v.w exceeding 45 t	u	10
				- Other, with compression-ignition internal combustion piston engine (diesel or semi- diesel):		
8704.21				-- g.v.w. not exceeding 5 tonnes:		
				--- Completely Knocked Down:		
	8704.21.11			---- Refrigerated lorries (trucks):	u	5
		10	0	----- g.v.w not exceeding 3 t		
		20	3	----- g.v.w exceeding 3 t		
	8704.21.12			---- Pick-up trucks:	u	5
		10	2	----- g.v.w not exceeding 3 t		
		20	5	----- g.v.w exceeding 3 t		
	8704.21.13			---- Three-wheeled vehicles:	u	5
		10	4	----- g.v.w not exceeding 3 t		
		20	0	----- g.v.w exceeding 3 t		
	8704.21.19			---- Other:	u	5
		10	2	----- g.v.w not exceeding 3 t		
		20	5	----- g.v.w exceeding 3 t		
				--- Other:		
	8704.21.21			---- Refrigerated lorries (trucks):	u	10
		10	6	----- g.v.w not exceeding 3 t		
		20	2	----- g.v.w exceeding 3 t		
	8704.21.22			---- Refuse/garbage collection vehicles having a refuse compressing device:	u	10
		10	1	----- g.v.w not exceeding 3 t		
		20	4	----- g.v.w exceeding 3 t		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8704.21.23			---- Tanker vehicles; bulk-cement lorries (trucks):	u	10
		10	3	----- g.v.w not exceeding 3 t		
		20	6	----- g.v.w exceeding 3 t		
	8704.21.24	00	2	---- Armoured cargo vehicles for transporting valuables	u	10
	8704.21.25	00	4	---- Hooklift lorries (trucks)	u	10
	8704.21.26			---- Pick-up trucks:	u	10
		10	2	----- g.v.w not exceeding 3 t		
		20	5	----- g.v.w exceeding 3 t		
	8704.21.27			---- Three-wheeled vehicles:	u	10
		10	4	----- g.v.w not exceeding 3 t		
		20	0	----- g.v.w exceeding 3 t		
	8704.21.29			---- Other:	u	10
		10	1	----- g.v.w not exceeding 3 t		
		20	4	----- g.v.w exceeding 3 t		
8704.22				-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
				--- g.v.w not exceeding 6 t:		
				---- Completely Knocked Down:		
	8704.22.11	00	1	----- Refrigerated lorries (trucks)	u	5
	8704.22.19	00	3	----- Other	u	5
				---- Other:		
	8704.22.21	00	0	----- Refrigerated lorries (trucks)	u	10
	8704.22.22	00	2	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.22.23	00	4	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.22.24	00	6	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.22.25	00	1	----- Hooklift lorries (trucks)	u	10
	8704.22.29	00	2	----- Other	u	10
				--- g.v.w exceeding 6 t but not exceeding 20 t:		
				---- Completely Knocked Down:		
	8704.22.31	00	6	----- Refrigerated lorries (trucks)	u	5
	8704.22.39	00	1	----- Other	u	5
				---- Other:		
	8704.22.41	00	5	----- Refrigerated lorries (trucks)	u	10
	8704.22.42	00	0	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.22.43	00	2	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.22.45	00	6	----- Hooklift lorries (trucks)	u	10
	8704.22.46	00	1	----- Armoured cargo vehicles for transporting valuables, g.v.w exceeding 6 t but not exceeding 10 t	u	10
	8704.22.47	00	3	----- Armoured cargo vehicles for transporting valuables, g.v.w exceeding 10t but not exceeding 20 t	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				----- Other:		
	8704.22.51	00	4	----- g.v.w exceeding 6 t but not exceeding 10 t	u	10
	8704.22.59	00	6	----- Other	u	10
8704.23				-- g.v.w. exceeding 20 tonnes:		
				--- g.v.w not exceeding 24 t:		
				---- Completely Knocked Down:		
	8704.23.11	00	5	----- Refrigerated lorries (trucks)	u	5
	8704.23.19	00	0	----- Other	u	5
				---- Other:		
	8704.23.21	00	4	----- Refrigerated lorries (trucks)	u	10
	8704.23.22	00	6	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.23.23	00	1	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.23.24	00	3	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.23.25	00	5	----- Hooklift lorries (trucks)	u	10
	8704.23.29	00	6	----- Other	u	10
				--- g.v.w exceeding 24 t but not exceeding 45 t:		
				---- Completely Knocked Down:		
	8704.23.51	00	1	----- Refrigerated lorries (trucks)	u	5
	8704.23.59	00	3	----- Other	u	5
				---- Other:		
	8704.23.61	00	0	----- Refrigerated lorries (trucks)	u	10
	8704.23.62	00	2	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.23.63	00	4	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.23.64	00	6	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.23.65	00	1	----- Hooklift lorries (trucks)	u	10
	8704.23.66	00	3	----- Dumpers	u	10
	8704.23.69	00	2	----- Other	u	10
				--- g.v.w exceeding 45 t:		
				---- Completely Knocked Down:		
	8704.23.71	00	6	----- Refrigerated lorries (trucks)	u	5
	8704.23.79	00	1	----- Other	u	5
				---- Other:		
	8704.23.81	00	5	----- Refrigerated lorries (trucks)	u	10
	8704.23.82	00	0	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.23.84	00	4	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.23.85	00	6	----- Hooklift lorries (trucks)	u	10
	8704.23.86	00	1	----- Dumpers	u	10
	8704.23.89	00	0	----- Other	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Other, with only spark-ignition internal combustion piston engine:		
8704.31				-- g.v.w. not exceeding 5 tonnes:		
				--- Completely Knocked Down:		
	8704.31.11			---- Refrigerated lorries (trucks):	u	5
		10	5	----- g.v.w not exceeding 3 t		
		20	1	----- g.v.w exceeding 3 t		
	8704.31.12			---- Pick-up trucks:	u	5
		10	0	----- g.v.w not exceeding 3 t		
		20	3	----- g.v.w exceeding 3 t		
	8704.31.13			---- Three-wheeled vehicles:	u	5
		10	2	----- g.v.w not exceeding 3 t		
		20	5	----- g.v.w exceeding 3 t		
	8704.31.19			---- Other:	u	5
		10	0	----- g.v.w not exceeding 3 t		
		20	3	----- g.v.w exceeding 3 t		
				--- Other:		
	8704.31.21			---- Refrigerated lorries (trucks):	u	10
		10	4	----- g.v.w not exceeding 3 t		
		20	0	----- g.v.w exceeding 3 t		
	8704.31.22			---- Refuse/garbage collection vehicles having a refuse compressing device:	u	10
		10	6	----- g.v.w not exceeding 3 t		
		20	2	----- g.v.w exceeding 3 t		
	8704.31.23			---- Tanker vehicles; bulk-cement lorries (trucks):	u	10
		10	1	----- g.v.w not exceeding 3 t		
		20	4	----- g.v.w exceeding 3 t		
	8704.31.24	00	0	---- Armoured cargo vehicles for transporting valuables	u	10
	8704.31.25	00	2	---- Hooklift lorries (trucks)	u	10
	8704.31.26			---- Pick-up trucks:	u	10
		10	0	----- g.v.w not exceeding 3 t		
		20	3	----- g.v.w exceeding 3 t		
	8704.31.27			---- Three-wheeled vehicles:	u	10
		10	2	----- g.v.w not exceeding 3 t		
		20	5	----- g.v.w exceeding 3 t		
	8704.31.29			---- Other:	u	10
		10	6	----- g.v.w not exceeding 3 t		
		20	2	----- g.v.w exceeding 3 t		
8704.32				-- g.v.w. exceeding 5 tonnes:		
				--- g.v.w not exceeding 6 t:		
				---- Completely Knocked Down:		
	8704.32.11	00	6	----- Refrigerated lorries (trucks)	u	5
	8704.32.19	00	1	----- Other	u	5
				---- Other:		
	8704.32.21	00	5	----- Refrigerated lorries (trucks)	u	10
	8704.32.22	00	0	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8704.32.23	00	2	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.32.24	00	4	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.32.25	00	6	----- Hooklift lorries (trucks)	u	10
	8704.32.29	00	0	----- Other	u	10
				--- g.v.w exceeding 6 t but not exceeding 20 t:		
				---- Completely Knocked Down:		
	8704.32.31	00	4	----- Refrigerated lorries (trucks)	u	5
	8704.32.39	00	6	----- Other	u	5
				---- Other:		
	8704.32.41	00	3	----- Refrigerated lorries (trucks)	u	10
	8704.32.42	00	5	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.32.43	00	0	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.32.44	00	2	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.32.45	00	4	----- Hooklift lorries (trucks)	u	10
	8704.32.48	00	3	----- Other, of a g.v.w exceeding 6 t but not exceeding 10 t	u	10
	8704.32.49	00	5	----- Other	u	10
				--- g.v.w exceeding 20 t but not exceeding 24 t:		
				---- Completely Knocked Down:		
	8704.32.51	00	2	----- Refrigerated lorries (trucks)	u	5
	8704.32.59	00	4	----- Other	u	5
				---- Other:		
	8704.32.61	00	1	----- Refrigerated lorries (trucks)	u	10
	8704.32.62	00	3	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.32.63	00	5	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.32.64	00	0	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.32.65	00	2	----- Hooklift lorries (trucks)	u	10
	8704.32.69	00	3	----- Other	u	10
				--- g.v.w exceeding 24 t but not exceeding 45 t:		
				---- Completely Knocked Down:		
	8704.32.72	00	2	----- Refrigerated lorries (trucks)	u	5
	8704.32.79	00	2	----- Other	u	5
				---- Other:		
	8704.32.81	00	6	----- Refrigerated lorries (trucks)	u	10
	8704.32.82	00	1	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.32.83	00	3	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.32.84	00	5	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.32.85	00	0	----- Hooklift lorries (trucks)	u	10
	8704.32.86	00	2	----- Dumpers	u	10
	8704.32.89	00	1	----- Other	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- g.v.w exceeding 45 t:		
				---- Completely Knocked Down:		
	8704.32.91	00	5	----- Refrigerated lorries (trucks)	u	5
	8704.32.92	00	0	----- Other	u	5
				---- Other:		
	8704.32.93	00	2	----- Refrigerated lorries (trucks)	u	10
	8704.32.94	00	4	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.32.95	00	6	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.32.96	00	1	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.32.97	00	3	----- Hooklift lorries (trucks)	u	10
	8704.32.98	00	5	----- Dumpers	u	10
	8704.32.99	00	0	----- Other	u	10
				- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:		
8704.41				-- g.v.w. not exceeding 5 tonnes:		
				--- Completely Knocked Down:		
	8704.41.11			---- Refrigerated lorries (trucks):	u	5
		10	3	----- g.v.w not exceeding 3 t		
		20	6	----- g.v.w exceeding 3 t		
	8704.41.19			---- Other:	u	5
		10	5	----- g.v.w not exceeding 3 t		
		20	1	----- g.v.w exceeding 3 t		
				--- Other:		
	8704.41.21			---- Refrigerated lorries (trucks):	u	10
		10	2	----- g.v.w not exceeding 3 t		
		20	5	----- g.v.w exceeding 3 t		
	8704.41.22			---- Refuse/garbage collection vehicles having a refuse compressing device:	u	10
		10	4	----- g.v.w not exceeding 3 t		
		20	0	----- g.v.w exceeding 3 t		
	8704.41.23			---- Tanker vehicles; bulk-cement lorries (trucks):	u	10
		10	6	----- g.v.w not exceeding 3 t		
		20	2	----- g.v.w exceeding 3 t		
	8704.41.24	00	5	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.41.25	00	0	---- Hooklift lorries (trucks)	u	10
	8704.41.26			---- Pick-up trucks:	u	10
		10	5	----- g.v.w not exceeding 3 t		
		20	1	----- g.v.w exceeding 3 t		
	8704.41.27			---- Three-wheeled vehicles:	u	10
		10	0	----- g.v.w not exceeding 3 t		
		20	3	----- g.v.w exceeding 3 t		
	8704.41.29			---- Other:	u	10
		10	4	----- g.v.w not exceeding 3 t		
		20	0	----- g.v.w exceeding 3 t		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8704.42				-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
				--- g.v.w. not exceeding 6 t:		
				---- Completely Knocked Down:		
	8704.42.11	00	4	----- Refrigerated lorries (trucks)	u	5
	8704.42.19	00	6	----- Other	u	5
				---- Other:		
	8704.42.21	00	3	----- Refrigerated lorries (trucks)	u	10
	8704.42.22	00	5	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.42.23	00	0	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.42.24	00	2	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.42.25	00	4	----- Hooklift lorries (trucks)	u	10
	8704.42.29	00	5	----- Other	u	10
				--- g.v.w. exceeding 6 t but not exceeding 20 t:		
				---- Completely Knocked Down:		
	8704.42.31	00	2	----- Refrigerated lorries (trucks)	u	5
	8704.42.39	00	4	----- Other	u	5
				---- Other:		
	8704.42.41	00	1	----- Refrigerated lorries (trucks)	u	10
	8704.42.42	00	3	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.42.43	00	5	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.42.45	00	2	----- Hooklift lorries (trucks)	u	10
	8704.42.46	00	4	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 6 t but not exceeding 10 t	u	10
	8704.42.47	00	6	----- Armoured cargo vehicles for transporting valuables, g.v.w. exceeding 10 t but not exceeding 20 t	u	10
				---- Other:		
	8704.42.51	00	0	----- g.v.w. exceeding 6 t but not exceeding 10 t	u	10
	8704.42.59	00	2	----- Other	u	10
8704.43				-- g.v.w. exceeding 20 tonnes:		
				--- g.v.w. not exceeding 24 t:		
				---- Completely Knocked Down:		
	8704.43.11	00	1	----- Refrigerated lorries (trucks)	u	5
	8704.43.19	00	3	----- Other	u	5
				---- Other:		
	8704.43.21	00	0	----- Refrigerated lorries (trucks)	u	10
	8704.43.22	00	2	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.43.23	00	4	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.43.24	00	6	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.43.25	00	1	----- Hooklift lorries (trucks)	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8704.43.29	00	2	----- Other	u	10
				--- g.v.w. exceeding 24 t but not exceeding 45 t:		
				----- Completely Knocked Down:		
	8704.43.51	00	4	----- Refrigerated lorries (trucks)	u	5
	8704.43.59	00	6	----- Other	u	5
				----- Other:		
	8704.43.61	00	3	----- Refrigerated lorries (trucks)	u	10
	8704.43.62	00	5	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.43.63	00	0	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.43.64	00	2	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.43.65	00	4	----- Hooklift lorries (trucks)	u	10
	8704.43.69	00	5	----- Other	u	10
				--- g.v.w. exceeding 45 t:		
				----- Completely Knocked Down:		
	8704.43.71	00	2	----- Refrigerated lorries (trucks)	u	5
	8704.43.79	00	4	----- Other	u	5
				----- Other:		
	8704.43.81	00	1	----- Refrigerated lorries (trucks)	u	10
	8704.43.86	00	4	----- Dumpers	u	10
	8704.43.89	00	3	----- Other	u	10
				- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:		
8704.51				-- g.v.w. not exceeding 5 tonnes:		
				--- Completely Knocked Down:		
	8704.51.11			----- Refrigerated lorries (trucks):	u	5
		10	1	----- g.v.w not exceeding 3 t		
		20	4	----- g.v.w exceeding 3 t		
	8704.51.19			----- Other:	u	5
		10	3	----- g.v.w not exceeding 3 t		
		20	6	----- g.v.w exceeding 3 t		
				--- Other:		
	8704.51.21			----- Refrigerated lorries (trucks):	u	10
		10	0	----- g.v.w not exceeding 3 t		
		20	3	----- g.v.w exceeding 3 t		
	8704.51.22			----- Refuse/garbage collection vehicles having a refuse compressing device:	u	10
		10	2	----- g.v.w not exceeding 3 t		
		20	5	----- g.v.w exceeding 3 t		
	8704.51.23			----- Tanker vehicles; bulk-cement lorries (trucks):	u	10
		10	4	----- g.v.w not exceeding 3 t		
		20	0	----- g.v.w exceeding 3 t		
	8704.51.24	00	3	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.51.25	00	5	----- Hooklift lorries (trucks)	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8704.51.26			---- Pick-up trucks:	u	10
		10	3	----- g.v.w not exceeding 3 t		
		20	6	----- g.v.w exceeding 3 t		
	8704.51.27			---- Three-wheeled vehicles:	u	10
		10	5	----- g.v.w not exceeding 3 t		
		20	1	----- g.v.w exceeding 3 t		
	8704.51.29			---- Other:	u	10
		10	2	----- g.v.w not exceeding 3 t		
		20	5	----- g.v.w exceeding 3 t		
8704.52				-- g.v.w. exceeding 5 tonnes:		
				--- g.v.w. not exceeding 6 t:		
				---- Completely Knocked Down:		
	8704.52.11	00	2	----- Refrigerated lorries (trucks)	u	5
	8704.52.19	00	4	----- Other	u	5
				---- Other:		
	8704.52.21	00	1	----- Refrigerated lorries (trucks)	u	10
	8704.52.22	00	3	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.52.23	00	5	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.52.24	00	0	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.52.25	00	2	----- Hooklift lorries (trucks)	u	10
	8704.52.29	00	3	----- Other	u	10
				--- g.v.w. exceeding 6 t but not exceeding 20 t:		
				---- Completely Knocked Down:		
	8704.52.31	00	0	----- Refrigerated lorries (trucks)	u	5
	8704.52.39	00	2	----- Other	u	5
				---- Other:		
	8704.52.41	00	6	----- Refrigerated lorries (trucks)	u	10
	8704.52.42	00	1	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.52.43	00	3	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.52.44	00	5	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.52.45	00	0	----- Hooklift lorries (trucks)	u	10
	8704.52.48	00	6	----- Other, g.v.w. exceeding 6 t but not exceeding 10 t	u	10
	8704.52.49	00	1	----- Other	u	10
				--- g.v.w. exceeding 20 t but not exceeding 24 t:		
				---- Completely Knocked Down:		
	8704.52.51	00	5	----- Refrigerated lorries (trucks)	u	5
	8704.52.59	00	0	----- Other	u	5
				---- Other:		
	8704.52.61	00	4	----- Refrigerated lorries (trucks)	u	10
	8704.52.62	00	6	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.52.63	00	1	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.52.64	00	3	----- Armoured cargo vehicles for transporting valuables	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8704.52.65	00	5	----- Hooklift lorries (trucks)	u	10
	8704.52.69	00	6	----- Other	u	10
				--- g.v.w. exceeding 24 t but not exceeding 45 t:		
				---- Completely Knocked Down:		
	8704.52.72	00	5	----- Refrigerated lorries (trucks)	u	5
	8704.52.79	00	5	----- Other	u	5
				---- Other:		
	8704.52.81	00	2	----- Refrigerated lorries (trucks)	u	10
	8704.52.82	00	4	----- Refuse/garbage collection vehicles having a refuse compressing device	u	10
	8704.52.83	00	6	----- Tanker vehicles; bulk-cement lorries (trucks)	u	10
	8704.52.84	00	1	----- Armoured cargo vehicles for transporting valuables	u	10
	8704.52.85	00	3	----- Hooklift lorries (trucks)	u	10
	8704.52.86	00	5	----- Dumpers	u	10
	8704.52.89	00	4	----- Other	u	10
				--- g.v.w. exceeding 45 t:		
				---- Completely Knocked Down:		
	8704.52.91	00	1	----- Refrigerated lorries (trucks)	u	5
	8704.52.92	00	3	----- Other	u	5
				---- Other:		
	8704.52.93	00	5	----- Refrigerated lorries (trucks)	u	10
	8704.52.94	00	0	----- Dumpers	u	10
	8704.52.99	00	3	----- Other	u	10
8704.60				- Other, with only electric motor for propulsion:		
				-- Completely Knocked Down:		
	8704.60.11	00	6	--- Pick-up trucks	u	3
	8704.60.12	00	1	--- Three-wheeled vehicles	u	3
	8704.60.19	00	1	--- Other	u	3
				-- Other, g.v.w. not exceeding 5 t:		
	8704.60.21			--- Pick-up trucks:	u	7.5
		10	1	---- g.v.w not exceeding 3 t		
		20	4	---- g.v.w exceeding 3 t		
	8704.60.22			--- Three-wheeled vehicles:	u	7.5
		10	3	---- g.v.w not exceeding 3 t		
		20	6	---- g.v.w exceeding 3 t		
	8704.60.29			--- Other:	u	7.5
		10	3	---- g.v.w not exceeding 3 t		
		20	6	---- g.v.w exceeding 3 t		
				-- Other:		
	8704.60.91	00	5	--- g.v.w. exceeding 5 t but not exceeding 10 t	u	7.5
	8704.60.92	00	0	--- g.v.w. exceeding 10 t but not exceeding 20 t	u	7.5
	8704.60.93	00	2	--- g.v.w. exceeding 20 t but not exceeding 45 t	u	7.5
	8704.60.94	00	4	--- g.v.w. exceeding 45 t	u	7.5
8704.90				- Other:		
	8704.90.10	00	5	-- Completely Knocked Down	u	5
				-- Other:		
	8704.90.91	00	6	--- g.v.w not exceeding 5 t	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8704.90.92	00	1	--- g.v.w exceeding 5 t but not exceeding 10 t	u	10
	8704.90.93	00	3	--- g.v.w exceeding 10 t but not exceeding 20 t	u	10
	8704.90.94	00	5	--- g.v.w exceeding 20 t but not exceeding 45 t	u	10
	8704.90.95	00	0	--- g.v.w exceeding 45 t	u	10
<b>87.05</b>				<b>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).</b>		
8705.10	8705.10.00	00	2	- Crane lorries	u	3
8705.20	8705.20.00	00	0	- Mobile drilling derricks	u	3
8705.30	8705.30.00	00	5	- Fire fighting vehicles	u	zero
8705.40	8705.40.00	00	3	- Concrete-mixer lorries	u	3
8705.90				- Other:		
	8705.90.50	00	2	-- Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	u	3
	8705.90.60	00	1	-- Mobile explosive production vehicles	u	3
	8705.90.90			-- Other:	u	3
		10	1	--- Breakdown lorries(wreckers)		
		90	4	--- Other		
<b>87.06</b>				<b>Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.</b>		
				- For vehicles of heading 87.01:		
8706.00	8706.00.11	00	6	-- For agricultural tractors of heading 87.01	u	zero
	8706.00.19	00	1	-- Other	u	7.5
				- For vehicles of heading 87.02:		
	8706.00.21	00	5	-- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	7.5
	8706.00.22	00	0	-- Other, for vehicles with g.v.w not exceeding 24 t	u	7.5
	8706.00.23	00	2	-- Other, for vehicles with g.v.w exceeding 24 t	u	7.5
				- For vehicles of heading 87.03:		
	8706.00.31	00	4	-- For go-karts and golf cars (including golf buggies) and similar vehicles	u	7.5
	8706.00.32	00	6	-- For ambulances	u	7.5
	8706.00.33	00	1	-- For motor cars (including station wagons and sports cars, but not including vans)	u	7.5
	8706.00.34	00	3	-- For vehicles specially designed for travelling on snow	u	7.5
	8706.00.39	00	6	-- Other	u	7.5
				- For vehicles of heading 87.04:		
	8706.00.41	00	3	-- For vehicles with g.v.w not exceeding 24 t	u	7.5
	8706.00.42	00	5	-- For vehicles with g.v.w exceeding 24 t	u	7.5
	8706.00.50	00	0	- For vehicles of heading 87.05	u	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>87.07</b>				<b>Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.</b>		
8707.10				- For the vehicles of heading 87.03:		
	8707.10.10	00	3	-- For go-karts and golf cars (including golf buggies) and similar vehicles	u	7.5
	8707.10.20	00	2	-- For ambulances	u	7.5
	8707.10.30	00	1	-- For vehicles specially designed for travelling on snow	u	7.5
	8707.10.90	00	2	-- Other	u	7.5
8707.90				- Other:		
				-- For vehicles of heading 87.01:		
	8707.90.11	00	3	--- Driver's cabin for vehicles of subheading 8701.21, 8701.22, 8701.23, 8701.24 or 8701.29	u	7.5
	8707.90.19	00	5	--- Other	u	zero
				-- For vehicles of heading 87.02:		
	8707.90.21	00	2	--- For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	u	7.5
	8707.90.29	00	4	--- Other	u	7.5
	8707.90.30	00	6	-- For vehicles of heading 87.05	u	7.5
	8707.90.40	00	5	-- Driver's cabin for dumpers designed for off-highway use	u	7.5
	8707.90.90	00	0	-- Other	u	7.5
<b>87.08</b>				<b>Parts and accessories of the motor vehicles of headings 87.01 to 87.05.</b>		
8708.10				- Bumpers and parts thereof:		
	8708.10.10	00	4	-- For vehicles of heading 87.01	kg	7.5
	8708.10.90	00	3	-- Other	kg	7.5
				- Other parts and accessories of bodies (including cabs):		
8708.21	8708.21.00	00	0	-- Safety seat belts	kg	7.5
8708.22				-- Front windcreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter:		
	8708.22.10	00	3	--- For vehicles of heading 87.01	kg	7.5
	8708.22.20	00	2	--- For vehicles of heading 87.03	kg	7.5
	8708.22.30	00	1	--- For vehicles of heading 87.02, 87.04 or 87.05	kg	7.5
8708.29				-- Other:		
				--- Components of door trim assemblies:		
	8708.29.11	00	5	---- For vehicles of heading 87.01	kg	7.5
	8708.29.15	00	6	---- Door armrests for vehicles of heading 87.03	kg	7.5
	8708.29.16	00	1	---- Other, for vehicles of heading 87.03	kg	7.5
	8708.29.17	00	3	---- For vehicles of subheading 8704.10	kg	7.5
	8708.29.18	00	5	---- For vehicles of heading 87.02 or other vehicles of heading 87.04	kg	7.5
	8708.29.19	00	0	---- Other	kg	7.5
	8708.29.20	00	2	--- Parts of safety seat belts	kg	7.5
				--- Other:		
	8708.29.92	00	6	---- For vehicles of heading 87.01	kg	7.5
				---- For vehicles of heading 87.03:		
	8708.29.93	00	1	----- Interior trim fittings; mudguards	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8708.29.94	00	3	----- Hood rods	kg	7.5
	8708.29.95	00	5	----- Other	kg	7.5
				----- For vehicles of heading 87.02 or 87.04:		
	8708.29.96	00	0	----- Interior trim fittings; mudguards	kg	7.5
	8708.29.97	00	2	----- Hood rods	kg	7.5
	8708.29.98	00	4	----- Other	kg	7.5
	8708.29.99	00	6	----- Other	kg	7.5
8708.30				- Brakes and servo-brakes; parts thereof:		
	8708.30.10	00	0	-- For vehicles of heading 87.01	kg	7.5
				-- For vehicles of heading 87.03:		
	8708.30.21	00	1	--- Brake drums, brake discs or brake pipes	kg	7.5
	8708.30.29	00	3	--- Other	kg	7.5
	8708.30.30	00	5	-- Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	kg	7.5
	8708.30.90	00	6	-- Other	kg	7.5
8708.40				- Gear boxes and parts thereof:		
				-- Gear boxes, unassembled:		
	8708.40.11	00	0	--- For vehicles of heading 87.03	kg	7.5
	8708.40.13	00	4	--- For vehicles of heading 87.04 or 87.05	kg	7.5
	8708.40.14	00	6	--- For vehicles of heading 87.01	kg	7.5
	8708.40.19	00	2	--- Other	kg	7.5
				-- Gear boxes, assembled:		
	8708.40.25	00	0	--- For vehicles of heading 87.01	kg	7.5
	8708.40.26	00	2	--- For vehicles of heading 87.03	kg	7.5
	8708.40.27	00	4	--- For vehicles of heading 87.04 or 87.05	kg	7.5
	8708.40.29	00	1	--- Other	kg	7.5
				-- Parts:		
	8708.40.91	00	6	--- For vehicles of heading 87.01	kg	7.5
	8708.40.92	00	1	--- For vehicles of heading 87.03	kg	7.5
	8708.40.99	00	1	--- Other	kg	7.5
8708.50				- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:		
				-- Unassembled:		
	8708.50.11	00	5	--- For vehicles of heading 87.03	kg	7.5
	8708.50.13	00	2	--- For vehicles of heading 87.04 or 87.05	kg	7.5
	8708.50.15	00	6	--- For vehicles of heading 87.01	kg	7.5
	8708.50.19	00	0	--- Other	kg	7.5
				-- Assembled:		
	8708.50.25	00	5	--- For vehicles of heading 87.01	kg	7.5
	8708.50.26	00	0	--- For vehicles of heading 87.03	kg	7.5
	8708.50.27	00	2	--- For vehicles of heading 87.04 or 87.05	kg	7.5
	8708.50.29	00	6	--- Other	kg	7.5
				-- Parts:		
				--- For vehicles of heading 87.01:		
	8708.50.91	00	4	---- Crown wheels and pinions	kg	7.5
	8708.50.92	00	6	---- Other	kg	7.5
				--- For vehicles of heading 87.03:		
	8708.50.94	00	3	---- Crown wheels and pinions	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8708.50.95	00	5	---- Other	kg	7.5
				--- Other:		
	8708.50.96	00	0	---- Crown wheels and pinions	kg	7.5
	8708.50.99	00	6	---- Other	kg	7.5
8708.70				- Road wheels and parts and accessories thereof:		
				-- Hub-caps:		
	8708.70.15	00	2	--- For vehicles of heading 87.01	kg	7.5
	8708.70.16	00	4	--- For vehicles of heading 87.03	kg	7.5
				--- For vehicles of heading 87.02 or 87.04:		
	8708.70.17	00	6	---- For vehicles of subheading 8704.10	kg	7.5
	8708.70.18	00	1	---- Other	kg	7.5
	8708.70.19	00	3	--- Other	kg	7.5
				-- Wheels fitted with tyres:		
	8708.70.21	00	0	--- For vehicles of heading 87.01	kg	7.5
	8708.70.22	00	2	--- For vehicles of heading 87.03	kg	7.5
	8708.70.23	00	4	--- For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	kg	7.5
	8708.70.29	00	2	--- Other	kg	7.5
				-- Wheels not fitted with tyres:		
	8708.70.31	00	6	--- For vehicles of heading 87.01	kg	7.5
	8708.70.32	00	1	--- For vehicles of heading 87.03	kg	7.5
	8708.70.33	00	3	--- For dumpers designed for off-highway use with g.v.w exceeding 45 t	kg	7.5
	8708.70.34	00	5	--- For vehicles of heading 87.02 or other vehicles of heading 87.04	kg	7.5
	8708.70.39	00	1	--- Other	kg	7.5
				-- Other:		
	8708.70.95	00	1	--- For vehicles of heading 87.01	kg	7.5
	8708.70.96	00	3	--- For vehicles of heading 87.02 or 87.04	kg	7.5
	8708.70.97	00	5	--- For vehicles of heading 87.03	kg	7.5
	8708.70.99	00	2	--- Other	kg	7.5
8708.80				- Suspension systems and parts thereof (including shock- absorbers):		
				-- Suspension systems:		
	8708.80.15	00	0	--- For vehicles of heading 87.01	kg	7.5
	8708.80.16	00	2	--- For vehicles of heading 87.03	kg	7.5
	8708.80.17	00	4	--- For vehicles of subheading 8704.10 or heading 87.05	kg	7.5
	8708.80.19	00	1	--- Other	kg	7.5
				-- Parts:		
	8708.80.91	00	5	--- For vehicles of heading 87.01	kg	7.5
	8708.80.92	00	0	--- For vehicles of heading 87.03	kg	7.5
	8708.80.99	00	0	--- Other	kg	7.5
				- Other parts and accessories:		
8708.91				-- Radiators and parts thereof:		
				--- Radiators:		
	8708.91.15	00	2	---- For vehicles of heading 87.01	kg	7.5
	8708.91.16	00	4	---- For vehicles of heading 87.03	kg	7.5
				---- For vehicles of heading 87.02 or 87.04:		
	8708.91.17	00	6	----- For vehicles of subheading 8704.10	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8708.91.18	00	1	----- Other	kg	7.5
	8708.91.19	00	3	----- Other	kg	7.5
				--- Parts:		
	8708.91.91	00	0	----- For vehicles of heading 87.01	kg	7.5
	8708.91.93	00	4	----- Drain plugs, for vehicles of heading 87.03	kg	7.5
	8708.91.94	00	6	----- Drain plugs, for vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	kg	7.5
	8708.91.95	00	1	----- Other, for vehicles of heading 87.03	kg	7.5
	8708.91.99	00	2	----- Other	kg	7.5
8708.92				-- Silencers (mufflers) and exhaust pipes; parts thereof:		
	8708.92.10	00	3	--- For vehicles of heading 87.01	kg	7.5
	8708.92.20	00	2	--- For vehicles of heading 87.03	kg	7.5
				--- For vehicles of subheading 8704.10:		
	8708.92.51	00	1	----- Silencers (mufflers) and exhaust pipes	kg	7.5
	8708.92.52	00	3	----- Parts	kg	7.5
				--- For vehicles of heading 87.02 or other vehicles of heading 87.04:		
	8708.92.61	00	0	----- Silencers (mufflers) and exhaust pipes	kg	7.5
	8708.92.62	00	2	----- Parts	kg	7.5
	8708.92.90	00	2	--- Other	kg	7.5
8708.93				-- Clutches and parts thereof:		
	8708.93.50	00	3	--- For vehicles of heading 87.01	kg	7.5
	8708.93.60	00	2	--- For vehicles of heading 87.03	kg	7.5
	8708.93.70	00	1	--- For vehicles of heading 87.04 or 87.05	kg	7.5
	8708.93.90	00	6	--- Other	kg	7.5
8708.94				-- Steering wheels, steering columns and steering boxes; parts thereof:		
				--- Steering wheels with airbag assemblies:		
	8708.94.11	00	6	----- For vehicles of heading 87.01	kg	7.5
	8708.94.19	00	1	----- Other	kg	7.5
				--- Other:		
	8708.94.94	00	4	----- For vehicles of heading 87.01	kg	7.5
	8708.94.95	00	6	----- For vehicles of heading 87.03	kg	7.5
	8708.94.99	00	0	----- Other	kg	7.5
8708.95				-- Safety airbags with inflator system; parts thereof:		
	8708.95.10	00	1	--- Safety airbags with inflator system	kg	7.5
	8708.95.90	00	0	--- Parts	kg	7.5
8708.99				-- Other:		
				--- For vehicles of heading 87.01:		
	8708.99.11	00	5	----- Unassembled fuel tanks; engine brackets	kg	zero
	8708.99.19	00	0	----- Other	kg	zero
				--- For vehicles of heading 87.02, 87.03 or 87.04:		
				----- Fuel tanks and parts thereof:		
	8708.99.21	00	4	----- Fuel tanks	kg	7.5
	8708.99.24	00	3	----- Lower half of the fuel tank; fuel caps; filler pipes; filler hose assembly; fuel tank bands	kg	7.5
	8708.99.25	00	5	----- Other parts	kg	7.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8708.99.30	00	1	---- Accelerator, brake or clutch pedals	kg	7.5
	8708.99.40	00	0	---- Battery carriers or trays and brackets therefor	kg	7.5
	8708.99.50	00	6	---- Radiator shrouds	kg	7.5
				---- Chassis frames or parts thereof:		
	8708.99.61	00	0	----- For vehicles of heading 87.02	kg	7.5
	8708.99.62	00	2	----- For vehicles of heading 87.03	kg	7.5
	8708.99.63	00	4	----- For vehicles of heading 87.04	kg	7.5
	8708.99.70	00	4	---- Engine brackets	kg	7.5
	8708.99.80	00	3	---- Other	kg	7.5
				--- Other:		
	8708.99.91			---- Unassembled fuel tanks; engine brackets:	kg	7.5
		10	0	----- Half-shafts and drive shafts and parts thereof		
		90	3	----- Other		
	8708.99.99			---- Other:	kg	7.5
		10	2	----- Half-shafts and drive shafts and parts thereof		
		90	5	----- Other		
<b>87.09</b>				<b>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</b>		
				- Vehicles:		
8709.11	8709.11.00	00	3	-- Electrical	u	3
8709.19	8709.19.00	00	0	-- Other	u	3
8709.90	8709.90.00	00	4	- Parts	kg	7.5
<b>87.10</b> 8710.00	8710.00.00			<b>Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.</b>	u	5
		10	5	- Tanks		
		20	1	- Other armoured fighting vehicles		
		30	4	- Parts		
<b>87.11</b>				<b>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.</b>		
8711.10				- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
				-- Completely Knocked Down:		
	8711.10.12	00	4	--- Mopeds and motorised bicycles	u	3
	8711.10.14	00	1	--- Powered kick scooters; pocket motorcycles	u	3
	8711.10.15	00	3	--- Other motorcycles and motor scooters	u	3
	8711.10.19	00	4	--- Other	u	3
				-- Other:		
	8711.10.92	00	3	--- Mopeds and motorised bicycles	u	5
	8711.10.94	00	0	--- Powered kick scooters; pocket motorcycles	u	5
	8711.10.95	00	2	--- Other motorcycles and motor scooters	u	5
	8711.10.99	00	3	--- Other	u	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8711.20				- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
				-- Completely Knocked Down:		
	8711.20.11	00	0	--- Motocross motorcycles	u	3
	8711.20.12	00	2	--- Mopeds and motorised bicycles	u	3
	8711.20.13	00	4	--- Pocket motorcycles	u	3
				--- Other motorcycles (with or without side-cars), including motor scooters:		
	8711.20.14	00	6	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	3
	8711.20.15	00	1	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	3
	8711.20.16	00	3	---- Other	u	3
	8711.20.19	00	2	--- Other	u	3
				-- Other:		
	8711.20.91	00	6	--- Motocross motorcycles	u	5
	8711.20.92	00	1	--- Mopeds and motorised bicycles	u	5
	8711.20.93	00	3	--- Pocket motorcycles	u	5
				--- Other motorcycles (with or without side-cars), including motor scooters:		
	8711.20.94	00	5	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	u	5
	8711.20.95	00	0	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	u	5
	8711.20.96	00	2	---- Other	u	5
	8711.20.99	00	1	--- Other	u	5
8711.30				- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :		
				-- Motocross motorcycles:		
	8711.30.11	00	5	--- Completely Knocked Down	u	3
	8711.30.19	00	0	--- Other	u	5
	8711.30.30	00	1	-- Other, Completely Knocked Down	u	3
	8711.30.90	00	2	-- Other	u	5
8711.40				- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
				-- Motocross motorcycles:		
	8711.40.11	00	3	--- Completely Knocked Down	u	3
	8711.40.19	00	5	--- Other	u	5
	8711.40.20	00	0	-- Other, Completely Knocked Down	u	3
	8711.40.90	00	0	-- Other	u	5
8711.50				- With internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
	8711.50.20	00	5	-- Completely Knocked Down	u	3
	8711.50.90	00	5	-- Other	u	5
8711.60				- With electric motor for propulsion:		
				-- Completely Knocked Down:		
	8711.60.11	00	6	--- Bicycles	u	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8711.60.12	00	1	--- Kick scooters; self-balancing cycle; pocket motorcycles	u	1.5
	8711.60.13	00	3	--- Other motorcycles	u	1.5
	8711.60.19	00	1	--- Other	u	1.5
				-- Other:		
	8711.60.92	00	0	--- Kick scooters; self-balancing cycle; pocket motorcycles	u	3
	8711.60.93	00	2	--- Other motorcycles	u	3
	8711.60.94	00	4	--- Bicycles, with an auxiliary electric motor not exceeding 250 W and with the maximum speed not exceeding 25 km/h	u	3
	8711.60.95	00	6	--- Other bicycles	u	3
	8711.60.99	00	0	--- Other	u	3
8711.90				- Other:		
	8711.90.40	00	2	-- Side-cars	u	5
	8711.90.60	00	0	-- Other, Completely Knocked Down	u	3
	8711.90.90	00	4	-- Other	u	5
<b>87.12</b>				<b>Bicycles and other cycles (including delivery tricycles), not motorised.</b>		
8712.00	8712.00.10	00	3	- Racing bicycles	u	3
	8712.00.20	00	2	- Bicycles designed to be ridden by children	u	3
	8712.00.30	00	1	- Other bicycles	u	3
	8712.00.90	00	2	- Other	u	3
<b>87.13</b>				<b>Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.</b>		
8713.10	8713.10.00	00	3	- Not mechanically propelled	u	1.5
8713.90	8713.90.00	00	1	- Other	u	1.5
<b>87.14</b>				<b>Parts and accessories of vehicles of headings 87.11 to 87.13.</b>		
8714.10				- Of motorcycles (including mopeds):		
	8714.10.10	00	3	-- Saddles	kg	3
	8714.10.20	00	2	-- Spokes and nipples	kg	3
	8714.10.30	00	1	-- Frame and forks including telescopic fork, rear suspension and parts thereof	kg	3
	8714.10.40	00	0	-- Gearing, gearbox, clutch and other transmission equipment and parts thereof	kg	3
	8714.10.50	00	6	-- Wheel rims	kg	3
	8714.10.60	00	5	-- Brakes and parts thereof	kg	3
	8714.10.70	00	4	-- Silencer (muffler) and parts thereof	kg	3
	8714.10.90	00	2	-- Other	kg	3
8714.20				- Of carriages for disabled persons:		
				-- Castors wheels:		
	8714.20.11	00	3	--- Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	kg	1.5
	8714.20.12	00	5	--- Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8714.20.19	00	5	--- Other	kg	1.5
	8714.20.90	00	0	-- Other	kg	1.5
8714.91				- Other: -- Frames and forks, and parts thereof:		
	8714.91.10	00	5	--- For bicycles of subheading 8712.00.20	kg	1.5
				--- Other:		
	8714.91.91	00	6	---- Parts for forks	kg	1.5
	8714.91.99	00	1	---- Other	kg	1.5
8714.92				-- Wheel rims and spokes:		
	8714.92.10	00	2	--- For bicycles of subheading 8712.00.20	kg	1.5
	8714.92.90	00	1	--- Other	kg	1.5
8714.93				-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:		
	8714.93.10	00	6	--- For bicycles of subheading 8712.00.20	kg	1.5
	8714.93.90	00	5	--- Other	kg	1.5
8714.94				-- Brakes, including coaster braking hubs and hub brakes, and parts thereof:		
	8714.94.10	00	3	--- For bicycles of subheading 8712.00.20	kg	1.5
	8714.94.90	00	2	--- Other	kg	1.5
8714.95				-- Saddles:		
	8714.95.10	00	0	--- For bicycles of subheading 8712.00.20	u	1.5
	8714.95.90	00	6	--- Other	u	1.5
8714.96				-- Pedals and crank-gear, and parts thereof:		
	8714.96.10	00	4	--- For bicycles of subheading 8712.00.20	kg	1.5
	8714.96.90	00	3	--- Other	kg	1.5
8714.99				-- Other:		
				--- For bicycles of subheading 8712.00.20:		
	8714.99.11	00	4	---- Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	kg	1.5
	8714.99.12	00	6	---- Chain wheels and cranks; other parts	kg	1.5
				--- Other:		
	8714.99.91	00	3	---- Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	kg	1.5
	8714.99.93	00	0	---- Nipples for spokes	kg	1.5
	8714.99.94	00	2	---- Chain wheels and cranks; other parts	kg	1.5
<b>87.15</b> 8715.00	8715.00.00	00	0	<b>Baby carriages and parts thereof.</b>	kg	3
<b>87.16</b>				<b>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.</b>		
8716.10	8716.10.00	00	6	- Trailers and semi-trailers of the caravan type, for housing or camping	u	5
8716.20	8716.20.00	00	4	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	u	zero
				- Other trailers and semi-trailers for the transport of goods:		
8716.31	8716.31.00	00	6	-- Tanker trailers and tanker semi-trailers	u	5
8716.39				-- Other:		
	8716.39.40	00	6	--- Agricultural trailers and semi-trailers	u	zero

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other:		
	8716.39.91	00	3	---- Having a carrying capacity (payload) exceeding 200 t	u	5
	8716.39.99	00	5	---- Other	u	5
8716.40	8716.40.00	00	0	- Other trailers and semi-trailers	u	5
8716.80				- Other vehicles:		
	8716.80.10	00	5	-- Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	u	3
	8716.80.20	00	4	-- Wheelbarrows	u	3
	8716.80.90	00	4	-- Other	u	3
8716.90				- Parts:		
				-- For trailers and semi-trailers:		
	8716.90.13	00	2	--- For goods of subheading 8716.20	kg	7.5
	8716.90.19	00	0	--- Other	kg	7.5
				-- For vehicles of subheading 8716.80.10 or 8716.80.20:		
	8716.90.21	00	4	--- Castors wheels, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	kg	7.5
	8716.90.22	00	6	--- Other castor wheels	kg	7.5
	8716.90.23	00	1	--- Other, for goods of subheading 8716.80.10	kg	7.5
	8716.90.24	00	3	--- Other, for goods of subheading 8716.80.20	kg	7.5
				-- For other vehicles:		
	8716.90.94	00	3	--- Spokes and nipples	kg	7.5
	8716.90.95	00	5	--- Castors wheels, of a diameter (including tyres) exceeding 100 mm but not more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	7.5
	8716.90.96	00	0	--- Castor wheels, of a diameter (including tyres) exceeding 75 mm but not more than 100 mm, or more than 250 mm provided the width of the wheel or tyre fitted thereto is not less than 30 mm	kg	7.5
	8716.90.99	00	6	--- Other	kg	7.5

## Chapter 88

### Aircraft, spacecraft, and parts thereof

#### Note.

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

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

#### Subheading Notes.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.
2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
88.01 8801.00	8801.00.00	00	2	<b>Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.</b>	u	3
<b>88.02</b>				<b>Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06; spacecraft (including satellites) and suborbital and spacecraft launch vehicles.</b>		
				- Helicopters:		
8802.11	8802.11.00	00	5	-- Of an unladen weight not exceeding 2,000 kg	u	3
8802.12	8802.12.00	00	2	-- Of an unladen weight exceeding 2,000 kg	u	3
8802.20				- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:		
	8802.20.10	00	5	-- Aeroplanes	u	3
	8802.20.90	00	4	-- Other	u	3
8802.30				- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:		
	8802.30.10	00	3	-- Aeroplanes	u	3
	8802.30.90	00	2	-- Other	u	3
8802.40				- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:		
	8802.40.10	00	1	-- Aeroplanes	u	3
	8802.40.90	00	0	-- Other	u	3
8802.60	8802.60.00	00	5	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	u	3
<b>88.04</b>				<b>Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.</b>		
8804.00	8804.00.10	00	4	- Rotochutes and parts thereof	kg	3
	8804.00.90	00	3	- Other	kg	3
<b>88.05</b>				<b>Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.</b>		
8805.10	8805.10.00	00	4	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	zero
				- Ground flying trainers and parts thereof:		
8805.21	8805.21.00	00	6	-- Air combat simulators and parts thereof	kg	zero
8805.29				-- Other:		
	8805.29.10	00	2	--- Ground flying trainers	kg	zero
	8805.29.90	00	1	--- Other	kg	zero
<b>88.06</b>				<b>Unmanned aircraft.</b>		
8806.10	8806.10.00	00	5	- Designed for the carriage of passengers	u	3
				- Other, for remote-controlled flight only:		
8806.21	8806.21.00	00	0	-- With maximum take-off weight not more than 250 g	u	3
8806.22	8806.22.00	00	4	-- With maximum take-off weight more than 250 g but not more than 7 kg	u	3
8806.23	8806.23.00	00	1	-- With maximum take-off weight more than 7 kg but not more than 25 kg	u	3
8806.24	8806.24.00	00	5	-- With maximum take-off weight more than 25 kg but not more than 150 kg	u	3
8806.29	8806.29.00	00	4	-- Other	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Other:		
8806.91	8806.91.00	00	0	-- With maximum take-off weight not more than 250 g	u	3
8806.92	8806.92.00	00	4	-- With maximum take-off weight more than 250 g but not more than 7 kg	u	3
8806.93	8806.93.00	00	1	-- With maximum take-off weight more than 7 kg but not more than 25 kg	u	3
8806.94	8806.94.00	00	5	-- With maximum take-off weight more than 25 kg but not more than 150 kg	u	3
8806.99	8806.99.00	00	4	-- Other	u	3
<b>88.07</b>				<b>Parts of goods of heading 88.01, 88.02 or 88.06.</b>		
8807.10	8807.10.00	00	6	- Propellers and rotors and parts thereof	kg	zero
8807.20	8807.20.00	00	4	- Under-carriages and parts thereof	kg	zero
8807.30	8807.30.00	00	2	- Other parts of aeroplanes, helicopters or unmanned aircraft	kg	zero
8807.90	8807.90.00	00	4	- Other	kg	zero

## Chapter 89

### **Ships, boats and floating structures**

**Note.**

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
89.01				<b>Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.</b>		
8901.10				- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
	8901.10.10	00	1	-- Of a gross tonnage not exceeding 26	u	3
	8901.10.20	00	0	-- Of a gross tonnage exceeding 26 but not exceeding 500	u	3
	8901.10.60	00	3	-- Of a gross tonnage exceeding 500 but not exceeding 1,000	u	3
	8901.10.70	00	2	-- Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	3
	8901.10.80	00	1	-- Of a gross tonnage exceeding 4,000 but not exceeding 5,000	u	3
	8901.10.90	00	0	-- Of a gross tonnage exceeding 5,000	u	3
8901.20				- Tankers:		
	8901.20.50	00	2	-- Of a gross tonnage not exceeding 5,000	u	3
				-- Of a gross tonnage exceeding 5,000 but not exceeding 50,000:		
	8901.20.71	00	2	--- Of a gross tonnage exceeding 5,000 but not exceeding 20,000	u	3
	8901.20.72	00	4	--- Of a gross tonnage exceeding 20,000 but not exceeding 30,000	u	3
	8901.20.73	00	6	--- Of a gross tonnage exceeding 30,000 but not exceeding 50,000	u	3
	8901.20.80	00	6	-- Of a gross tonnage exceeding 50,000	u	3
8901.30				- Refrigerated vessels, other than those of subheading 8901.20:		
	8901.30.50	00	0	-- Of a gross tonnage not exceeding 5,000	u	3
	8901.30.70	00	5	-- Of a gross tonnage exceeding 5,000 but not exceeding 50,000	u	3
	8901.30.80	00	4	-- Of a gross tonnage exceeding 50,000	u	3
8901.90				- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:		
				-- Not motorised:		
	8901.90.11	00	1	--- Of a gross tonnage not exceeding 26	u	3
	8901.90.12	00	3	--- Of a gross tonnage exceeding 26 but not exceeding 500	u	3
	8901.90.14	00	0	--- Of a gross tonnage exceeding 500	u	3
				-- Motorised:		
	8901.90.31	00	6	--- Of a gross tonnage not exceeding 26	u	3
	8901.90.32	00	1	--- Of a gross tonnage exceeding 26 but not exceeding 500	u	3
	8901.90.33	00	3	--- Of a gross tonnage exceeding 500 but not exceeding 1,000	u	3
	8901.90.34	00	5	--- Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	3
	8901.90.35	00	0	--- Of a gross tonnage exceeding 4,000 but not exceeding 5,000	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	8901.90.36	00	2	--- Of a gross tonnage exceeding 5,000 but not exceeding 50,000	u	3
	8901.90.37	00	4	--- Of a gross tonnage exceeding 50,000	u	3
<b>89.02</b>				<b>Fishing vessels; factory ships and other vessels for processing or preserving fishery products.</b>		
				- Fishing vessels:		
8902.00	8902.00.31	00	4	-- Of a gross tonnage not exceeding 26	u	3
	8902.00.32	00	6	-- Of a gross tonnage exceeding 26 but less than 40	u	3
	8902.00.33	00	1	-- Of a gross tonnage of 40 or more but not exceeding 101	u	3
	8902.00.34	00	3	-- Of a gross tonnage exceeding 101 but not exceeding 250	u	3
	8902.00.35	00	5	-- Of a gross tonnage exceeding 250 but not exceeding 1,000	u	3
	8902.00.36	00	0	-- Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	3
	8902.00.37	00	2	-- Of a gross tonnage exceeding 4,000	u	3
				- Other:		
	8902.00.41	00	3	-- Of a gross tonnage not exceeding 26	u	3
	8902.00.42	00	5	-- Of a gross tonnage exceeding 26 but less than 40	u	3
	8902.00.43	00	0	-- Of a gross tonnage of 40 or more but not exceeding 101	u	3
	8902.00.44	00	2	-- Of a gross tonnage exceeding 101 but not exceeding 250	u	3
	8902.00.45	00	4	-- Of a gross tonnage exceeding 250 but not exceeding 1,000	u	3
	8902.00.46	00	6	-- Of a gross tonnage exceeding 1,000 but not exceeding 4,000	u	3
	8902.00.47	00	1	-- Of a gross tonnage exceeding 4,000	u	3
<b>89.03</b>				<b>Yachts and other vessels for pleasure or sports; rowing boats and canoes.</b>		
				- Inflatable (including rigid hull inflatable) boats:		
8903.11	8903.11.00	00	1	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	u	3
8903.12	8903.12.00	00	5	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	u	3
8903.19	8903.19.00	00	5	-- Other	u	3
				- Sailboats, other than inflatable, with or without auxiliary motor:		
8903.21	8903.21.00	00	6	-- Of a length not exceeding 7.5 m	u	3
8903.22	8903.22.00	00	3	-- Of a length exceeding 7.5 m but not exceeding 24 m	u	3
8903.23	8903.23.00	00	0	-- Of a length exceeding 24 m	u	3
				- Motorboats, other than inflatable, not including outboard motorboats:		
8903.31	8903.31.00	00	4	-- Of a length not exceeding 7.5 m	u	3
8903.32	8903.32.00	00	1	-- Of a length exceeding 7.5 m but not exceeding 24 m	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
8903.33	8903.33.00	00	5	-- Of a length exceeding 24 m - Other:	u	3
8903.93	8903.93.00	00	0	-- Of a length not exceeding 7.5 m	u	3
8903.99	8903.99.00	00	3	-- Other	u	3
<b>89.04</b>				<b>Tugs and pusher craft.</b>		
8904.00	8904.00.10	00	6	- Of a gross tonnage not exceeding 26 - Of a gross tonnage exceeding 26:	u	3
	8904.00.32	00	1	-- Of a power not exceeding 1,200 hp	u	3
	8904.00.33	00	3	-- Of a power exceeding 1,200 hp but not exceeding 3,200 hp	u	3
	8904.00.34	00	5	-- Of a power exceeding 3,200 hp but not exceeding 4,000 hp	u	3
	8904.00.35	00	0	-- Of a power exceeding 4,000 hp	u	3
<b>89.05</b>				<b>Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.</b>		
8905.10	8905.10.00	00	6	- Dredgers	u	3
8905.20	8905.20.00	00	4	- Floating or submersible drilling or production platforms	u	3
8905.90				- Other:		
	8905.90.10	00	3	-- Floating docks	u	3
	8905.90.90	00	2	-- Other	u	3
<b>89.06</b>				<b>Other vessels, including warships and lifeboats other than rowing boats.</b>		
8906.10	8906.10.00	00	0	- Warships	u	zero
8906.90				- Other:		
	8906.90.10	00	4	-- Of a displacement not exceeding 30 t	u	3
	8906.90.20	00	3	-- Of a displacement exceeding 30 t but not exceeding 300 t	u	3
	8906.90.90	00	3	-- Other	u	3
<b>89.07</b>				<b>Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).</b>		
8907.10	8907.10.00	00	1	- Inflatable rafts	u	3
8907.90				- Other:		
	8907.90.10	00	5	-- Buoys	u	3
	8907.90.90	00	4	-- Other	u	3
<b>89.08</b> 8908.00	8908.00.00	00	4	<b>Vessels and other floating structures for breaking up.</b>	u	3

**SECTION XVIII**

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL  
INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND  
ACCESSORIES THEREOF**

## Chapter 90

### Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

#### Notes.

1. This Chapter does not cover:
  - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
  - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
  - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
  - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
  - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
  - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;
  - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
  - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
  - (ij) Searchlights or spotlights of heading 94.05;
  - (k) Articles of Chapter 95;
  - (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
  - (m) Capacity measures, which are to be classified according to their constituent material; or
  - (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
  - (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
  - (c) All other parts and accessories are to be classified in heading 90.33.
- 3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
  - Preventing or correcting bodily deformities; or
  - Supporting or holding parts of the body following an illness, operation or injury.Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
- 7. Heading 90.32 applies only to:
  - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
  - (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>90.01</b>				<b>Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.</b>		
9001.10				- Optical fibres, optical fibre bundles and cables:		
	9001.10.10	00	3	-- For telecommunications and other electrical uses	kg	3
	9001.10.90	00	2	-- Other	kg	3
9001.20	9001.20.00	00	2	- Sheets and plates of polarising material	kg	3
9001.30	9001.30.00	00	0	- Contact lenses	u	3
9001.40	9001.40.00	00	5	- Spectacle lenses of glass	u	3
9001.50	9001.50.00	00	3	- Spectacle lenses of other materials	u	3
9001.90				- Other:		
	9001.90.10	00	1	-- For photographic or cinematographic cameras or projectors	kg	3
	9001.90.90	00	0	-- Other	kg	3
<b>90.02</b>				<b>Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.</b>		
				- Objective lenses:		
9002.11	9002.11.00			-- For cameras, projectors or photographic enlargers or reducers:	kg	15
		10	5	--- For cameras		
		20	1	--- For cinematographic projectors		
		30	4	--- For projectors (other than cinematographic), photographic enlargers or reducers		
		90	1	--- Other		
9002.19	9002.19.00	00	6	-- Other	kg	3
9002.20				- Filters:		
	9002.20.10	00	2	-- For cinematographic projectors	kg	3
	9002.20.20	00	1	-- For cinematographic cameras, photographic cameras and other projectors	kg	15
	9002.20.90	00	1	-- Other	kg	15
9002.90				- Other:		
	9002.90.20	00	1	-- For cinematographic projectors	kg	3
	9002.90.30	00	0	-- For cinematographic cameras, photographic cameras and other projectors	kg	3
	9002.90.90	00	1	-- Other	kg	3
<b>90.03</b>				<b>Frames and mountings for spectacles, goggles or the like, and parts thereof.</b>		
				- Frames and mountings:		
9003.11	9003.11.00	00	3	-- Of plastics	u	3
9003.19	9003.19.00	00	0	-- Of other materials	u	3
9003.90	9003.90.00	00	4	- Parts	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>90.04</b>				<b>Spectacles, goggles and the like, corrective, protective or other.</b>		
9004.10	9004.10.00	00	0	- Sunglasses	u	3
9004.90				- Other:		
	9004.90.10	00	4	-- Corrective spectacles	u	3
	9004.90.50	00	0	-- Protective goggles	u	3
	9004.90.90	00	3	-- Other	u	3
<b>90.05</b>				<b>Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.</b>		
9005.10	9005.10.00	00	1	- Binoculars	u	20
9005.80				- Other instruments:		
	9005.80.10	00	0	-- Astronomical instruments, excluding instruments for radio-astronomy	u	3
	9005.80.90	00	6	-- Other	u	3
9005.90				- Parts and accessories (including mountings):		
	9005.90.10	00	5	-- For astronomical instruments, excluding instruments for radio-astronomy	kg	3
	9005.90.90	00	4	-- Other	kg	3
<b>90.06</b>				<b>Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.</b>		
9006.30	9006.30.00	00	5	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	u	15
9006.40	9006.40.00	00	3	- Instant print cameras	u	15
9006.53				- Other cameras:		
				-- For roll film of a width of 35 mm:		
	9006.53.10	00	5	--- With a through-the-lens viewfinder (single lens reflex (SLR))	u	15
	9006.53.90	00	4	--- Other	u	15
9006.59				-- Other:		
				--- For roll film of a width less than 35 mm:		
	9006.59.11	00	3	---- With a through-the-lens viewfinder (single lens reflex (SLR))	u	15
	9006.59.19	00	5	---- Other	u	15
				--- Other, of a kind used for preparing printing plates or cylinders :		
	9006.59.21	00	2	---- Laser photoplotters	u	15
	9006.59.29	00	4	---- Other	u	15
	9006.59.30	00	6	--- Other, laser photoplotters or image setters with a raster image processor	u	15
	9006.59.90	00	0	--- Other	u	15
				- Photographic flashlight apparatus and flashbulbs:		
9006.61	9006.61.00	00	3	-- Discharge lamp ("electronic") flashlight apparatus	u	15
9006.69	9006.69.00	00	0	-- Other	u	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Parts and accessories:		
9006.91				-- For cameras:		
	9006.91.10	00	3	--- For laser photoplotters of subheading 9006.59.21	kg	15
	9006.91.40	00	0	--- Other, for cameras of subheading 9006.40 or 9006.53	kg	15
	9006.91.50	00	6	--- Other, for cameras of subheading 9006.59.11 or 9006.59.19	kg	15
	9006.91.90	00	2	--- Other	kg	15
9006.99				-- Other:		
	9006.99.10	00	0	--- For photographic flashlight apparatus	kg	15
	9006.99.90	00	6	--- Other	kg	15
<b>90.07</b>				<b>Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.</b>		
9007.10	9007.10.00	00	3	- Cameras	u	15
9007.20				- Projectors:		
	9007.20.10	00	0	-- For film of less than 16 mm in width	u	3
	9007.20.90	00	6	-- Other	u	3
				- Parts and accessories:		
9007.91	9007.91.00	00	5	-- For cameras	kg	15
9007.92	9007.92.00	00	2	-- For projectors	kg	3
<b>90.08</b>				<b>Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.</b>		
9008.50				- Projectors, enlargers and reducers:		
	9008.50.10	00	2	-- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	3
	9008.50.90	00	1	-- Other	u	3
9008.90				- Parts and accessories:		
	9008.90.20	00	0	-- Of photographic (other than cinematographic) enlargers and reducers	kg	3
	9008.90.90	00	0	-- Other	kg	3
<b>90.10</b>				<b>Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.</b>		
9010.10	9010.10.00	00	6	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	u	15
9010.50				- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:		
	9010.50.10	00	4	-- Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	u	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	9010.50.20	00	3	-- Cinematographic editing and titling equipment; negatoscopes for X-ray; Contact exposure unit used for the preparation of film in colour separation process; Automatic plate maker	u	15
	9010.50.90	00	3	-- Other	u	15
9010.60				- Projection screens:		
	9010.60.10	00	2	-- Of 300 inches or more	u	15
	9010.60.90	00	1	-- Other	u	15
9010.90				- Parts and accessories:		
	9010.90.20	00	2	-- Of goods of subheading 9010.10.00	kg	15
	9010.90.30	00	1	-- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	kg	15
	9010.90.90	00	2	-- Other	kg	15
<b>90.11</b>				<b>Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.</b>		
9011.10	9011.10.00	00	0	- Stereoscopic microscopes	u	3
9011.20	9011.20.00	00	5	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	3
9011.80	9011.80.00	00	0	- Other microscopes	u	3
9011.90	9011.90.00	00	5	- Parts and accessories	kg	3
<b>90.12</b>				<b>Microscopes other than optical microscopes; diffraction apparatus.</b>		
9012.10	9012.10.00	00	1	- Microscopes other than optical microscopes; diffraction apparatus	u	3
9012.90	9012.90.00	00	6	- Parts and accessories	kg	3
<b>90.13</b>				<b>Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.</b>		
9013.10				- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI		
	9013.10.10	00	1	-- Telescopic sights for fitting to arms; periscopes	u	3
	9013.10.20	00	0	-- Telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	3
9013.20	9013.20.00	00	0	- Lasers, other than laser diodes	u	3
9013.80				- Other devices, appliances and instruments:		
	9013.80.10	00	1	-- Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	u	3
	9013.80.90	00	0	-- Other	u	3
9013.90				- Parts and accessories:		
	9013.90.10	00	6	-- Of goods of subheading 9013.20.00	kg	3
	9013.90.60	00	1	-- Of goods of subheading 9013.80.10	kg	3
	9013.90.70	00	0	-- Of goods of subheading 9013.10.10	kg	3
	9013.90.90	00	5	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>90.14</b>				<b>Direction finding compasses; other navigational instruments and appliances.</b>		
9014.10	9014.10.00	00	3	- Direction finding compasses	u	3
9014.20	9014.20.00	00	1	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	3
9014.80				- Other instruments and appliances:		
				-- Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machine:		
	9014.80.11	00	4	--- Sonar or echo sounder	u	3
	9014.80.19	00	6	--- Other	u	3
	9014.80.90	00	1	-- Other	u	3
9014.90				- Parts and accessories:		
	9014.90.10	00	0	-- Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine	kg	3
	9014.90.90	00	6	-- Other	kg	3
<b>90.15</b>				<b>Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.</b>		
9015.10				- Rangefinders:		
	9015.10.10	00	3	-- Of a kind used in photography or cinematography	u	3
	9015.10.90	00	2	-- Other	u	3
9015.20	9015.20.00	00	2	- Theodolites and tachymeters (tacheometers)	u	3
9015.30	9015.30.00	00	0	- Levels	u	3
9015.40	9015.40.00	00	5	- Photogrammetrical surveying instruments and appliances	kg	3
9015.80				- Other instruments and appliances:		
	9015.80.10	00	3	-- Radio-sonde and radio-wind apparatus	u	3
	9015.80.90	00	2	-- Other	u	3
9015.90	9015.90.00	00	2	- Parts and accessories	kg	3
<b>90.16</b>				<b>Balances of a sensitivity of 5 cg or better, with or without weights.</b>		
9016.00	9016.00.00	00	0		kg	3
<b>90.17</b>				<b>Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.</b>		
9017.10				- Drafting tables and machines, whether or not automatic:		
	9017.10.10	00	5	-- Plotters	u	3
	9017.10.90	00	4	-- Other	u	3
9017.20				- Other drawing, marking-out or mathematical calculating instruments:		
	9017.20.10	00	3	-- Rulers	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	9017.20.40	00	0	-- Photoplotters for the manufacture of printed circuit boards/printed wiring boards	u	3
	9017.20.50	00	6	-- Other plotters	u	3
	9017.20.90	00	2	-- Other	u	3
9017.30	9017.30.00	00	2	- Micrometers, callipers and gauges	u	3
9017.80	9017.80.00	00	6	- Other instruments	u	3
9017.90				- Parts and accessories:		
	9017.90.30	00	1	-- Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	kg	3
	9017.90.40	00	0	-- Parts and accessories, including printed circuit assemblies, of other plotters	kg	3
	9017.90.90	00	2	-- Other	kg	3
<b>90.18</b>				<b>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.</b>		
				- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):		
9018.11	9018.11.00	00	4	-- Electro-cardiographs	u	1.5
9018.12	9018.12.00	00	1	-- Ultrasonic scanning apparatus	u	1.5
9018.13	9018.13.00	00	5	-- Magnetic resonance imaging apparatus	u	1.5
9018.14	9018.14.00	00	2	-- Scintigraphic apparatus	u	1.5
9018.19	9018.19.00	00	1	-- Other	u	1.5
9018.20	9018.20.00	00	5	- Ultra-violet or infra-red ray apparatus	kg	1.5
				- Syringes, needles, catheters, cannulae and the like:		
9018.31				-- Syringes, with or without needles:		
	9018.31.10	00	6	--- Disposable syringes	u	1.5
	9018.31.90	00	5	--- Other	u	1.5
9018.32	9018.32.00	00	4	-- Tubular metal needles and needles for sutures	kg	1.5
9018.39				-- Other:		
	9018.39.10	00	3	--- Catheters	u	1.5
	9018.39.90	00	2	--- Other	u	1.5
				- Other instruments and appliances, used in dental sciences:		
9018.41	9018.41.00	00	5	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	1.5
9018.49	9018.49.00	00	2	-- Other	u	1.5
9018.50	9018.50.00	00	6	- Other ophthalmic instruments and appliances	kg	1.5
9018.90				- Other instruments and appliances:		
	9018.90.10	00	4	-- Fibre optics headband lamps of a kind designed for medical use	kg	1.5
	9018.90.20	00	3	-- Intravenous administration sets	u	1.5
				-- Electronic instruments and appliances:		
	9018.90.31	00	4	--- Electro-surgical or electro-medical instruments and appliances	u	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	9018.90.39	00	6	--- Other	u	1.5
	9018.90.90	00	3	-- Other	u	1.5
<b>90.19</b>				<b>Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.</b>		
9019.10				- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:		
	9019.10.10	00	0	-- Electrically operated	kg	3
	9019.10.90	00	6	-- Other	kg	3
9019.20				- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:		
	9019.20.10	00	5	-- Invasive ventilators	kg	1.5
	9019.20.20	00	4	-- Other ventilators	kg	1.5
	9019.20.90	00	4	-- Other	kg	1.5
<b>90.20</b> 9020.00				<b>Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.</b>		
	9020.00.10	00	3	- Full face masks for chemical, biological, radiological and nuclear (CBRN) protection	kg	1.5
	9020.00.90	00	2	- Other	kg	1.5
<b>90.21</b>				<b>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.</b>		
9021.10				- Orthopaedic or fracture appliances:		
	9021.10.10	00	2	-- Of iron or steel	kg	1.5
	9021.10.90	00	1	-- Other	kg	1.5
				- Artificial teeth and dental fittings:		
9021.21	9021.21.00	00	5	-- Artificial teeth	kg	1.5
9021.29				-- Other:		
	9021.29.10	00	1	--- Of iron or steel	kg	1.5
	9021.29.20	00	0	--- Of titanium	kg	1.5
	9021.29.90	00	0	--- Other	kg	1.5
				- Other artificial parts of the body:		
9021.31	9021.31.00	00	3	-- Artificial joints	kg	1.5
9021.39	9021.39.00	00	0	-- Other	kg	1.5
9021.40	9021.40.00	00	4	- Hearing aids, excluding parts and accessories	u	1.5
9021.50	9021.50.00	00	2	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	1.5
9021.90	9021.90.00	00	1	- Other	kg	1.5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
90.22				<b>Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.</b>		
				- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.12	9022.12.00	00	5	-- Computed tomography apparatus	u	1.5
9022.13	9022.13.00	00	2	-- Other, for dental uses	u	1.5
9022.14	9022.14.00	00	6	-- Other, for medical, surgical or veterinary uses	u	1.5
9022.19				-- For other uses:		
	9022.19.10	00	4	--- X-ray apparatus for the physical inspection of solder joints on printed circuit board/printed wiring board assemblies	u	3
	9022.19.90	00	3	--- Other	u	3
				- Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.21	9022.21.00	00	6	-- For medical, surgical, dental or veterinary uses	u	1.5
9022.29	9022.29.00	00	3	-- For other uses	u	3
9022.30	9022.30.00	00	0	- X-ray tubes	u	3
9022.90				- Other, including parts and accessories:		
	9022.90.10	00	1	-- Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	kg	3
	9022.90.20	00	0	-- Parts and accessories of other X-ray apparatus	kg	3
	9022.90.90	00	0	-- Other	kg	3
90.23 9023.00	9023.00.00	00	0	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.</b>	kg	5
90.24				<b>Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).</b>		
9024.10				- Machines and appliances for testing metals:		
	9024.10.10	00	5	-- Electrically operated	u	3
	9024.10.20	00	4	-- Not electrically operated	u	3
9024.80				- Other machines and appliances:		
	9024.80.10	00	5	-- Electrically operated	u	3
	9024.80.20	00	4	-- Not electrically operated	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
9024.90	9024.90.00	00	4	- Parts and accessories	kg	3
<b>90.25</b>				<b>Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.</b>		
				- Thermometers and pyrometers, not combined with other instruments:		
9025.11	9025.11.00	00	4	-- Liquid-filled, for direct reading	u	3
9025.19				-- Other:		
				--- Electrically operated:		
	9025.19.11	00	2	---- Temperature gauges for motor vehicles	u	7.5
	9025.19.19	00	4	---- Other	u	3
	9025.19.20	00	6	--- Not electrically operated	u	3
9025.80	9025.80.00	00	0	- Other instruments	u	3
9025.90	9025.90.00	00	5	- Parts and accessories	kg	3
<b>90.26</b>				<b>Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.</b>		
9026.10				- For measuring or checking the flow or level of liquids:		
	9026.10.50	00	3	-- Level gauges for motor vehicles	u	7.5
	9026.10.90	00	6	-- Other	u	3
9026.20				- For measuring or checking pressure:		
	9026.20.50	00	1	-- Pressure gauges for motor vehicles	u	7.5
	9026.20.90	00	4	-- Other	u	3
9026.80	9026.80.00	00	1	- Other instruments or apparatus:	u	3
9026.90	9026.90.00	00	6	- Parts and accessories	kg	3
<b>90.27</b>				<b>Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.</b>		
9027.10	9027.10.00	00	2	- Gas or smoke analysis apparatus	u	3
9027.20	9027.20.00	00	0	- Chromatographs and electrophoresis instruments	u	3
9027.30	9027.30.00	00	5	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	u	3
9027.50	9027.50.00	00	1	- Other instruments and apparatus using optical radiations (UV, visible, IR)	u	3
				- Other instruments and apparatus:		
9027.81	9027.81.00	00	6	-- Mass spectrometers	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
9027.89				-- Other:		
	9027.89.10	00	2	--- Exposure meters	u	15
	9027.89.90	00	1	--- Other	u	3
9027.90	9027.90.00	00	0	- Microtomes; parts and accessories	kg	3
<b>90.28</b>				<b>Gas, liquid or electricity supply or production meters, including calibrating meters therefor.</b>		
9028.10				- Gas meters:		
	9028.10.10	00	2	-- Gas meters of a kind mounted on gas containers	u	3
	9028.10.90	00	1	-- Other	u	3
9028.20				- Liquid meters:		
	9028.20.20	00	6	-- Water meters	u	3
	9028.20.90	00	6	-- Other	u	3
9028.30				- Electricity meters:		
	9028.30.10	00	5	-- Kilowatt hour meters	u	3
	9028.30.90	00	4	-- Other	u	3
9028.90				- Parts and accessories:		
	9028.90.10	00	0	-- Water meter housings or bodies	kg	3
	9028.90.90	00	6	-- Other	kg	3
<b>90.29</b>				<b>Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.</b>		
9029.10				- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:		
	9029.10.20	00	2	-- Taximeters	u	3
	9029.10.90	00	2	-- Other	u	3
9029.20				- Speed indicators and tachometers; stroboscopes:		
	9029.20.10	00	1	-- Speedometers for motor vehicles	u	7.5
	9029.20.20	00	0	-- Tachometers for motor vehicles	u	7.5
	9029.20.90	00	0	-- Other	u	3
9029.90				- Parts and accessories:		
	9029.90.10	00	1	-- Of goods of subheading 9029.10; of stroboscopes of subheading 9029.20	kg	3
	9029.90.20	00	0	-- Of other goods of subheading 9029.20	kg	5
<b>90.30</b>				<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.</b>		
9030.10	9030.10.00	00	5	- Instruments and apparatus for measuring or detecting ionising radiations	u	3
9030.20	9030.20.00	00	3	- Oscilloscopes and oscillographs	u	3
				- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :		
9030.31	9030.31.00	00	5	-- Multimeters without a recording device	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
9030.32	9030.32.00	00	2	-- Multimeters with a recording device	u	3
9030.33				-- Other, without a recording device:		
	9030.33.10	00	5	--- Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	u	3
	9030.33.20	00	4	--- Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures	u	3
	9030.33.30	00	3	--- Ammeters and voltmeters for motor vehicles	u	7.5
	9030.33.40	00	2	--- Other resistance measuring instruments	u	3
	9030.33.90	00	4	--- Other	u	3
9030.39	9030.39.00	00	2	-- Other, with a recording device	u	3
9030.40	9030.40.00	00	6	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	3
				- Other instruments and apparatus:		
9030.82				-- For measuring or checking semiconductor wafers or devices (including integrated circuits):		
	9030.82.10	00	5	--- Wafer probers	u	3
	9030.82.90	00	4	--- Other	u	3
9030.84				-- Other, with a recording device:		
	9030.84.10	00	6	--- Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	u	3
	9030.84.90	00	5	--- Other	u	3
9030.89				-- Other:		
	9030.89.10	00	5	--- Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	u	3
	9030.89.90	00	4	--- Other	u	3
9030.90				- Parts and accessories:		
	9030.90.10	00	2	-- Parts and accessories (including printed circuit assemblies) of goods of subheading 9030.40 or 9030.82	kg	3
	9030.90.30	00	0	-- Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	kg	3
	9030.90.40	00	6	-- Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	9030.90.90	00	1	-- Other	kg	3
<b>90.31</b>				<b>Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.</b>		
9031.10	9031.10.00	00	6	- Machines for balancing mechanical parts	u	3
9031.20	9031.20.00	00	4	- Test benches	u	3
				- Other optical instruments and appliances:		
9031.41	9031.41.00	00	4	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	u	3
9031.49				-- Other:		
	9031.49.10	00	0	--- Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	u	3
	9031.49.20	00	6	--- Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	u	3
	9031.49.30	00	5	--- Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	u	3
	9031.49.90	00	6	--- Other	u	3
9031.80				- Other instruments, appliances and machines:		
	9031.80.10	00	5	-- Cable testers	u	3
	9031.80.90	00	4	-- Other	u	3
9031.90				- Parts and accessories:		
	9031.90.30	00	1	-- Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	kg	3
	9031.90.40	00	0	-- Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	kg	3
	9031.90.50	00	6	-- Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	kg	3
	9031.90.90	00	2	-- Other	kg	3
<b>90.32</b>				<b>Automatic regulating or controlling instruments and apparatus.</b>		
9032.10	9032.10.00	00	0	- Thermostats	u	3
9032.20	9032.20.00	00	5	- Manostats	u	3
				- Other instruments and apparatus:		
9032.81	9032.81.00	00	4	-- Hydraulic or pneumatic	u	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
9032.89				-- Other:		
	9032.89.10	00	0	--- Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships	u	3
	9032.89.20	00	6	--- Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	u	3
				--- Other, electrically operated:		
	9032.89.31	00	0	---- Automatic regulating voltage units (stabilisers)	u	3
	9032.89.39	00	2	---- Other	u	3
	9032.89.90	00	6	--- Other	u	3
9032.90				- Parts and accessories:		
	9032.90.10	00	4	-- Of goods of subheading 9032.89.10	kg	3
	9032.90.20	00	3	-- Of goods of subheading 9032.89.20	kg	3
	9032.90.90	00	3	-- Other	kg	3
<b>90.33</b> 9033.00	9033.00.00	00	3	<b>Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.</b>	kg	3

## Chapter 91

### Clocks and watches and parts thereof

#### Notes.

1. This Chapter does not cover:
  - (a) Clock or watch glasses or weights (classified according to their constituent material);
  - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
  - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
  - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
  - (e) Articles of heading 84.12 constructed to work without an escapement;
  - (f) Ball bearings (heading 84.82); or
  - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>91.01</b>				<b>Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.</b>		
				- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9101.11	9101.11.00	00	3	-- With mechanical display only	u	15
9101.19	9101.19.00	00	0	-- Other	u	15
				- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101.21	9101.21.00	00	1	-- With automatic winding	u	15
9101.29	9101.29.00	00	5	-- Other	u	15
				- Other:		
9101.91	9101.91.00	00	1	-- Electrically operated	u	15
9101.99	9101.99.00	00	5	-- Other	u	15
<b>91.02</b>				<b>Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.</b>		
				- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102.11	9102.11.00	00	4	-- With mechanical display only	u	10
9102.12	9102.12.00	00	1	-- With opto-electronic display only	u	10
9102.19	9102.19.00	00	1	-- Other	u	10
				- Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21	9102.21.00	00	2	-- With automatic winding	u	10
9102.29	9102.29.00	00	6	-- Other	u	10
				- Other:		
9102.91	9102.91.00	00	2	-- Electrically operated	u	10
9102.99	9102.99.00	00	6	-- Other	u	10
<b>91.03</b>				<b>Clocks with watch movements, excluding clocks of heading 91.04.</b>		
9103.10	9103.10.00	00	1	- Electrically operated	u	10
9103.90	9103.90.00	00	6	- Other	u	10
<b>91.04</b>				<b>Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.</b>		
9104.00	9104.00.10	00	3	- For vehicles	u	7.5
	9104.00.90			- Other:	u	3
		10	5	-- For aircraft		
		20	1	-- For vessels		
		90	1	-- Other		
<b>91.05</b>				<b>Other clocks.</b>		
				- Alarm clocks:		
9105.11	9105.11.00	00	0	-- Electrically operated	u	10
9105.19	9105.19.00	00	4	-- Other	u	10
				- Wall clocks:		
9105.21	9105.21.00	00	5	-- Electrically operated	u	10
9105.29	9105.29.00	00	2	-- Other	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Other:		
9105.91				-- Electrically operated:		
	9105.91.10	00	4	--- Marine chronometers	u	10
	9105.91.90	00	3	--- Other	u	10
9105.99				-- Other:		
	9105.99.10	00	1	--- Marine chronometers	u	10
	9105.99.90	00	0	--- Other	u	10
<b>91.06</b>				<b>Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).</b>		
9106.10	9106.10.00	00	4	- Time-registers; time-recorders	u	3
9106.90				- Other:		
	9106.90.10	00	1	-- Parking meters	u	3
	9106.90.90	00	0	-- Other	u	3
<b>91.07</b>				<b>Time switches with clock or watch movement or with synchronous motor.</b>		
9107.00	9107.00.00	00	0		u	3
<b>91.08</b>				<b>Watch movements, complete and assembled.</b>		
				- Electrically operated:		
9108.11	9108.11.00	00	3	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	10
9108.12	9108.12.00	00	0	-- With opto-electronic display only	u	10
9108.19	9108.19.00	00	0	-- Other	u	10
9108.20	9108.20.00	00	4	- With automatic winding	u	10
9108.90	9108.90.00	00	4	- Other	u	10
<b>91.09</b>				<b>Clock movements, complete and assembled.</b>		
9109.10	9109.10.00	00	0	- Electrically operated	u	10
9109.90	9109.90.00	00	5	- Other	u	10
<b>91.10</b>				<b>Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.</b>		
				- Of watches:		
9110.11	9110.11.00	00	5	-- Complete movements, unassembled or partly assembled (movement sets)	u	10
9110.12	9110.12.00	00	2	-- Incomplete movements, assembled	kg	10
9110.19	9110.19.00	00	2	-- Rough movements	kg	10
9110.90	9110.90.00	00	6	- Other	kg	10
<b>91.11</b>				<b>Watch cases and parts thereof.</b>		
9111.10	9111.10.00	00	2	- Cases of precious metal or of metal clad with precious metal	u	15
9111.20	9111.20.00	00	0	- Cases of base metal, whether or not gold- or silver-plated	u	5
9111.80	9111.80.00	00	2	- Other cases	u	5
9111.90	9111.90.00	00	0	- Parts	kg	5
<b>91.12</b>				<b>Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.</b>		
9112.20	9112.20.00	00	1	- Cases	u	5
9112.90	9112.90.00	00	1	- Parts	kg	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>91.13</b>				<b>Watch straps, watch bands and watch bracelets, and parts thereof.</b>		
9113.10	9113.10.00	00	4	- Of precious metal or of metal clad with precious metal	kg	15
9113.20	9113.20.00	00	2	- Of base metal, whether or not gold- or silver-plated	kg	5
9113.90	9113.90.00	00	2	- Other	kg	5
<b>91.14</b>				<b>Other clock or watch parts.</b>		
9114.30	9114.30.00	00	1	- Dials	kg	5
9114.40	9114.40.00	00	6	- Plates and bridges	kg	5
9114.90	9114.90.00	00	3	- Other	kg	5

## Chapter 92

### Musical instruments; parts and accessories of such articles

#### Notes.

1. This Chapter does not cover:
  - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
  - (c) Toy instruments or apparatus (heading 95.03);
  - (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
  - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.  
Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>92.01</b>				<b>Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.</b>		
9201.10	9201.10.00	00	1	- Upright pianos	u	10
9201.20	9201.20.00	00	6	- Grand pianos	u	10
9201.90	9201.90.00	00	6	- Other	u	10
<b>92.02</b>				<b>Other string musical instruments (for example, guitars, violins, harps).</b>		
9202.10	9202.10.00			- Played with a bow:	u	10
		10	5	-- Violins		
		90	1	-- Other		
9202.90	9202.90.00			- Other:	u	10
		10	3	-- Guitars		
		90	6	-- Other		
<b>92.05</b>				<b>Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.</b>		
9205.10	9205.10.00	00	5	- Brass-wind instruments	u	10
9205.90				- Other:		
	9205.90.10	00	2	-- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	u	10
	9205.90.90	00	1	-- Other	u	10
<b>92.06</b> 9206.00	9206.00.00	00	1	<b>Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).</b>	u	10
<b>92.07</b>				<b>Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).</b>		
9207.10	9207.10.00			- Keyboard instruments, other than accordions:	u	10
		10	3	-- Electric pianos		
		20	6	-- Electric organs		
		90	6	-- Other		
9207.90	9207.90.00			- Other:	u	10
		10	1	-- Electric guitars		
		90	4	-- Other		
<b>92.08</b>				<b>Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.</b>		
9208.10	9208.10.00	00	1	- Musical boxes	u	10
9208.90				- Other:		
	9208.90.10	00	5	-- Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments	u	10
	9208.90.90	00	4	-- Other	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
92.09				Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.		
9209.30	9209.30.00	00	5	- Musical instrument strings	kg	10
				- Other:		
9209.91				-- Parts and accessories for pianos:		
	9209.91.10	00	3	--- Strung backs, keyboards and metal frames for upright pianos	kg	10
	9209.91.90	00	2	--- Other	kg	10
9209.92	9209.92.00	00	1	-- Parts and accessories for the musical instruments of heading 92.02	kg	10
9209.94	9209.94.00	00	2	-- Parts and accessories for the musical instruments of heading 92.07	kg	10
9209.99	9209.99.00	00	1	-- Other	kg	10

**SECTION XIX**

**ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF**

**(No Provision for Section Note)**

## Chapter 93

### Arms and ammunition; parts and accessories thereof

#### Notes.

1. This Chapter does not cover:
  - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Armoured fighting vehicles (heading 87.10);
  - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
  - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>93.01</b>				<b>Military weapons, other than revolvers, pistols and the arms of heading 93.07.</b>		
9301.10	9301.10.00	00	3	- Artillery weapons (for example, guns, howitzers and mortars)	u	10
9301.20	9301.20.00	00	1	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	10
9301.90	9301.90.00	00	1	- Other	u	10
<b>93.02</b> 9302.00	9302.00.00	00	6	<b>Revolvers and pistols, other than those of heading 93.03 or 93.04.</b>	u	10
<b>93.03</b>				<b>Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).</b>		
9303.10	9303.10.00	00	5	- Muzzle-loading firearms	u	10
9303.20				- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:		
	9303.20.10	00	2	-- Hunting shotguns	u	10
	9303.20.90	00	1	-- Other	u	10
9303.30				- Other sporting, hunting or target-shooting rifles:		
	9303.30.10	00	0	-- Hunting rifles	u	10
	9303.30.90	00	6	-- Other	u	10
9303.90				- Other:		
	9303.90.10	00	2	-- Very pistols and other devices designed to project only signal flares with a calibre of 20 mm or more but excluding 23 mm and 26.5 mm	u	10
	9303.90.90	00	1	-- Other	u	10
<b>93.04</b>				<b>Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.</b>		
9304.00	9304.00.10	00	0	- Air guns, operating at a pressure of less than 7 kgf/cm <sup>2</sup>	u	10
	9304.00.90	00	6	- Other	u	10
<b>93.05</b>				<b>Parts and accessories of articles of headings 93.01 to 93.04.</b>		
9305.10	9305.10.00	00	0	- Of revolvers or pistols	kg	10
9305.20	9305.20.00	00	5	- Of shotguns or rifles of heading 93.03	kg	10
				- Other:		
9305.91				-- Of military weapons of heading 93.01:		
	9305.91.10	00	1	--- Of leather or of textile material	kg	10
	9305.91.90	00	0	--- Other	kg	10
9305.99				-- Other:		
				--- Of goods of subheading 9304.00.90:		
	9305.99.11	00	0	---- Of leather or of textile material	kg	10
	9305.99.19	00	2	---- Other	kg	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				--- Other:		
	9305.99.91	00	6	---- Of leather or textile material	kg	10
	9305.99.99	00	1	---- Other	kg	10
<b>93.06</b>				<b>Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.</b>		
				- Shotgun cartridges and parts thereof; air gun pellets:		
9306.21	9306.21.00	00	3	-- Cartridges	kg	10
9306.29	9306.29.00	00	0	-- Other	kg	10
9306.30				- Other cartridges and parts thereof:		
				-- For revolvers and pistols of heading 93.02 :		
	9306.30.11	00	5	--- .22 calibre cartridges	kg	10
	9306.30.19	00	0	--- Other	kg	10
	9306.30.20	00	2	-- Cartridges for riveting or similar tools or for captive-bolt humane killers; parts thereof	kg	10
	9306.30.30	00	1	-- For sporting, hunting or target-shooting guns, rifles and carbines, other than shotguns	kg	10
				-- Other:		
	9306.30.91	00	4	--- 22 calibre cartridges	kg	10
	9306.30.99	00	6	--- Other	kg	10
9306.90				- Other:		
	9306.90.10	00	5	-- Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof	kg	10
	9306.90.90	00	4	-- Other	kg	10
<b>93.07</b> 9307.00	9307.00.00	00	4	<b>Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.</b>	kg	10

**SECTION XX**  
**MISCELLANEOUS MANUFACTURED ARTICLES**  
**(No Provision for Section Note)**

## Chapter 94

**Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings;**

**Luminaries and lighting fittings, not elsewhere specified or included; illuminated signs,**

**illuminated name-plates and the like; prefabricated buildings**

### Notes.

1. This Chapter does not cover:
  - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
  - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
  - (c) Articles of Chapter 71;
  - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
  - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
  - (f) Lamps or light sources and parts thereof of Chapter 85;
  - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
  - (h) Articles of heading 87.14;
  - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
  - (k) Articles of Chapter 91 (for example, clocks and clock cases);
  - (l) Toy furniture or toy luminaries and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
  - (m) Monopods, bipods, tripods and similar articles (heading 96.20).
2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

  - (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
  - (b) Seats and beds.
3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.  
(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
94.01				<b>Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.</b>		
9401.10	9401.10.00	00	5	- Seats of a kind used for aircraft	u	zero
9401.20				- Seats of a kind used for motor vehicles:		
	9401.20.10	00	2	-- Of a kind used for vehicles of heading 87.02, 87.03 or 87.04	u	7.5
	9401.20.90	00	1	-- Other	u	7.5
				- Swivel seats with variable height adjustment :		
9401.31	9401.31.00	00	5	-- Of wood	u	20
9401.39	9401.39.00	00	2	-- Other	u	20
				- Seats other than garden seats or camping equipment, convertible into beds :		
9401.41	9401.41.00	00	3	-- Of wood	u	20
9401.49	9401.49.00	00	0	-- Other	u	20
				- Seats of cane, osier, bamboo or similar materials:		
9401.52	9401.52.00	00	5	-- Of bamboo	u	20
9401.53	9401.53.00	00	2	-- Of rattan	u	20
9401.59	9401.59.00	00	5	-- Other	u	20
				- Other seats, with wooden frames:		
9401.61	9401.61.00	00	6	-- Upholstered	u	20
9401.69				-- Other:		
	9401.69.10	00	2	--- With backrest and / or the seat made of rattan	u	20
	9401.69.90	00	1	--- Other	u	20
				- Other seats, with metal frames:		
9401.71	9401.71.00	00	4	-- Upholstered	u	20
9401.79				-- Other:		
	9401.79.10	00	0	--- With backrest and / or the seat made of rattan	u	20
	9401.79.90	00	6	--- Other	u	20
9401.80	9401.80.00	00	5	- Other seats	u	20
				- Parts:		
9401.91	9401.91.00	00	0	-- Of wood	kg	15
9401.99				-- Other :		
	9401.99.10	00	3	--- Of seats of subheading 9401.10.00	kg	zero
				--- Of seats of subheading 9401.20 :		
	9401.99.21	00	4	---- Headrest stiffeners and armrests for seats of subheading 9401.20.10	kg	7.5
	9401.99.29	00	6	---- Other	kg	7.5
	9401.99.30	00	1	--- Of seats of subheading 9401.31.00 and 9401.39.00	kg	15
				--- Other :		
	9401.99.91	00	4	---- Of plastics	kg	15
	9401.99.99	00	6	---- Other	kg	15

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>94.02</b>				<b>Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.</b>		
9402.10				- Dentists', barbers' or similar chairs and parts thereof:		
	9402.10.10	00	5	-- Dentists' chairs and parts thereof	kg	1.5
	9402.10.30	00	3	-- Barbers' or similar chairs and parts thereof	kg	20
9402.90				- Other:		
				-- Furniture specially designed for medical, surgical or veterinary purposes and parts thereof:		
	9402.90.11	00	5	--- Commodes	kg	1.5
	9402.90.12	00	0	--- Operating tables, electrically operated	kg	1.5
	9402.90.13	00	2	--- Operating tables, not electrically operated	kg	1.5
	9402.90.14	00	4	--- Examination tables	kg	1.5
	9402.90.15	00	6	--- Hospital beds	kg	1.5
	9402.90.19	00	0	--- Other	kg	1.5
	9402.90.90	00	2	-- Other	kg	20
<b>94.03</b>				<b>Other furniture and parts thereof.</b>		
9403.10	9403.10.00	00	0	- Metal furniture of a kind used in offices	kg	20
9403.20				- Other metal furniture:		
	9403.20.10	00	4	-- Fume cupboards	kg	20
	9403.20.90	00	3	-- Other	kg	20
9403.30	9403.30.00	00	3	- Wooden furniture of a kind used in offices	u	20
9403.40	9403.40.00	00	1	- Wooden furniture of a kind used in the kitchen	u	20
9403.50	9403.50.00	00	6	- Wooden furniture of a kind used in the bedroom	u	20
9403.60				- Other wooden furniture:		
	9403.60.10	00	3	-- Fume cupboards	u	20
	9403.60.90	00	2	-- Other	u	20
9403.70				- Furniture of plastics:		
	9403.70.10	00	1	-- Baby walkers	u	20
	9403.70.20	00	0	-- Fume cupboards	kg	20
	9403.70.90	00	0	-- Other	kg	20
				- Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.82	9403.82.00	00	1	-- Of bamboo	kg	20
9403.83	9403.83.00	00	5	-- Of rattan	kg	20
9403.89				-- Other:		
	9403.89.10	00	0	--- Fume cupboards	kg	20
	9403.89.90	00	6	--- Other	kg	20
				- Parts:		
9403.91	9403.91.00	00	2	-- Of wood	kg	15
9403.99				-- Other :		
	9403.99.10	00	5	--- Of subheading 9403.70.10	kg	15
	9403.99.90			--- Other :	kg	15
		10	0	---- Of metal		
		90	3	---- Other		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
94.04				<b>Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.</b>		
9404.10	9404.10.00	00	1	- Mattress supports	kg	20
				- Mattresses:		
9404.21				-- Of cellular rubber or plastics, whether or not covered:		
	9404.21.10	00	2	--- Of cellular rubber, whether or not covered	u	20
	9404.21.20	00	1	--- Of cellular plastics, whether or not covered	u	20
9404.29				-- Of other materials:		
	9404.29.10	00	6	--- Spring mattresses	u	20
	9404.29.20	00	5	--- Other, hyperthermia / hypothermia type	u	20
	9404.29.90	00	5	--- Other	u	20
9404.30	9404.30.00	00	4	- Sleeping bags	u	20
9404.40	9404.40.00	00	2	- Quilts, bedspreads, eiderdowns and duvets (comforters)	u	20
9404.90	9404.90.00	00	6	- Other	kg	20
94.05				<b>Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.</b>		
				- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :		
9405.11				-- Designed for use solely with light-emitting diode (LED) light sources :		
	9405.11.10	00	5	--- Luminaires for operating rooms	kg	1.5
				--- Other :		
	9405.11.91	00	6	---- Spotlights	kg	3
	9405.11.99	00	1	---- Other	kg	3
9405.19				-- Other :		
	9405.19.10	00	2	--- Luminaires for operating rooms	kg	1.5
				--- Other :		
	9405.19.91	00	3	---- Spotlights	kg	3
	9405.19.92	00	5	---- Luminaires with fluorescent lamps	kg	3
	9405.19.99	00	5	---- Other	kg	3
				- Electric table, desk, bedside or floor-standing lamps:		
9405.21				-- Designed for use solely with light-emitting diode (LED) light sources :		
	9405.21.10	00	3	--- Luminaires for operating rooms	kg	1.5
	9405.21.90	00	2	--- Other	kg	3
9405.29				-- Other :		
	9405.29.10	00	0	--- Luminaires for operating rooms	kg	1.5
	9405.29.90	00	6	--- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Lighting strings of a kind used for Christmas trees:		
9405.31	9405.31.00	00	2	-- Designed for use solely with light-emitting diode (LED) light sources	kg	3
9405.39	9405.39.00	00	6	-- Other	kg	3
9405.41				- Other electric lamps and lighting fittings:		
				-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources :		
	9405.41.10	00	6	--- Searchlights	kg	3
	9405.41.20	00	5	--- Other spotlights	kg	3
	9405.41.30	00	4	--- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	kg	3
	9405.41.40	00	3	--- Other, of a kind used for lighting public open spaces or thoroughfares; other exterior lighting	kg	3
	9405.41.90	00	5	--- Other	kg	3
9405.42				-- Other, designed for use solely with light-emitting diode (LED) light sources :		
	9405.42.10	00	3	--- Searchlights	kg	3
	9405.42.20	00	2	--- Other spotlights	kg	3
	9405.42.30	00	1	--- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	kg	3
	9405.42.40	00	0	--- Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	kg	3
	9405.42.50	00	6	--- Other, of a kind used for lighting public open spaces or thoroughfares	kg	3
	9405.42.60	00	5	--- Other exterior lighting	kg	3
	9405.42.90	00	2	--- Other	kg	3
9405.49				-- Other :		
	9405.49.10	00	3	--- Searchlights	kg	3
	9405.49.20	00	2	--- Other spotlights	kg	3
	9405.49.30	00	1	--- Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal	kg	3
	9405.49.40	00	0	--- Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	kg	3
	9405.49.50	00	6	--- Other, of a kind used for lighting public open spaces or thoroughfares	kg	3
	9405.49.60	00	5	--- Other exterior lighting	kg	3
	9405.49.90	00	2	--- Other	kg	3
9405.50				- Non-electrical luminaires and lighting fittings :		
				-- Of oil-burning type:		
	9405.50.11	00	2	--- Of brass of a kind used for religious rites	kg	3
	9405.50.19	00	4	--- Other	kg	3
	9405.50.40	00	4	-- Hurricane lamps	kg	3
	9405.50.50	00	3	-- Miners' lamps and quarrymen's lamps	kg	3
	9405.50.90	00	6	-- Other	kg	3
				- Illuminated signs, illuminated name-plates and the like:		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
9405.61				-- Designed for use solely with light-emitting diode (LED) light sources :		
	9405.61.10	00	2	--- Warning signs, street name signs, road and traffic signs	kg	3
	9405.61.90	00	1	--- Other	kg	3
9405.69				-- Other :		
	9405.69.10	00	6	--- Warning signs, street name signs, road and traffic signs	kg	3
	9405.69.90	00	5	--- Other	kg	3
				- Parts:		
9405.91				-- Of glass:		
	9405.91.10	00	3	--- For lamps for operating rooms	kg	1.5
	9405.91.20	00	2	--- For spotlights	kg	3
	9405.91.40	00	0	--- Globes or chimneys	kg	3
	9405.91.50	00	6	--- For searchlights	kg	3
	9405.91.90	00	2	--- Other	kg	3
9405.92				-- Of plastics:		
	9405.92.10	00	0	--- For lamps for operating rooms	kg	1.5
	9405.92.20	00	6	--- For spotlights	kg	3
	9405.92.30	00	5	--- For searchlights	kg	3
	9405.92.90	00	6	--- Other	kg	3
9405.99				-- Other:		
	9405.99.10	00	0	--- Lampshades of textile material	kg	3
	9405.99.20	00	6	--- Lampshades of other material	kg	3
	9405.99.30	00	5	--- Of lamps of subheading 9405.50.11 or 9405.50.19	kg	3
	9405.99.40	00	4	--- For searchlights or spotlights	kg	3
	9405.99.50	00	3	--- Other, of ceramic or of metal	kg	3
	9405.99.90	00	6	--- Other	kg	3
<b>94.06</b>				<b>Prefabricated buildings.</b>		
9406.10				- Of wood:		
	9406.10.10	00	2	-- Greenhouses fitted with mechanical or thermal equipment	kg	15
	9406.10.90	00	1	-- Other	kg	15
9406.20				- Modular building units, of steel :		
	9406.20.10	00	0	-- Greenhouses fitted with mechanical or thermal equipment	kg	15
	9406.20.90	00	6	-- Other	kg	15
9406.90				- Other:		
				-- Greenhouses fitted with mechanical or thermal equipment:		
	9406.90.11	00	2	--- Of iron or of steel	kg	15
	9406.90.12	00	4	--- Of plastics	kg	15
	9406.90.19	00	4	--- Other	kg	15
	9406.90.20	00	6	-- Other, of plastics or of aluminium	kg	15
	9406.90.30	00	5	-- Other, of iron or of steel	kg	15
	9406.90.40	00	4	-- Other, of cement, of concrete, or of artificial stone	kg	15
	9406.90.90	00	6	-- Other	kg	15

## Chapter 95

### Toys, games and sports requisites; parts and accessories thereof

#### Notes.

1. This Chapter does not cover:
  - (a) Candles (heading 34.06);
  - (b) Fireworks or other pyrotechnic articles of heading 36.04;
  - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
  - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
  - (e) Fancy 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);
  - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
  - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (l) Bells, gongs or the like of heading 83.06;
  - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (o) Children's bicycles (heading 87.12);
  - (p) Unmanned aircraft (heading 88.06)
  - (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
  - (s) Decoy calls or whistles (heading 92.08);
  - (t) Arms or other articles of Chapter 93;
  - (u) Lighting strings of all kinds (heading 94.05);
  - (v) Monopods, bipods, tripods and similar articles (heading 96.20);
  - (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).
6. For the purposes of heading 95.08:
  - (a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
  - (b) The expression "water park amusements" means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purpose built path. Water park amusements only include equipment designed specifically for water parks; and
  - (c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

**Subheading Note.**

1. Subheading 9504.50 covers:
  - (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
  - (b) Video game machines having a self-contained video screen, whether or not portable.This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
95.03				<b>Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.</b>		
9503.00	9503.00.10	00	3	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	kg	7.5
				- Dolls:		
	9503.00.21	00	4	-- Dolls, whether or not dressed	kg	7.5
				-- Parts and accessories:		
	9503.00.22	00	6	--- Garments and garment accessories; footwear and headgear	kg	7.5
	9503.00.29	00	6	--- Other	kg	7.5
	9503.00.30	00	1	- Electric trains, including tracks, signals and other accessories therefor	kg	7.5
	9503.00.40	00	0	- Reduced size ("scale") models and similar recreational models, working or not	kg	3
	9503.00.50	00	6	- Other construction sets and constructional toys, of materials other than plastics	kg	3
	9503.00.60	00	5	- Stuffed toys representing animals or non-human creatures	kg	7.5
	9503.00.70	00	4	- Puzzles of all kinds	kg	3
	9503.00.80	00	3	- Portable interactive electronic educational devices primarily designed for children	kg	3
				- Other:		
	9503.00.91	00	4	-- Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets ; toy counting frames (abaci); toy sewing machines; toy typewriters	kg	3
	9503.00.92	00	6	-- Skipping ropes	kg	3
	9503.00.93	00	1	-- Marbles	kg	10
	9503.00.94	00	3	-- Other toys, of rubber	kg	7.5
	9503.00.99	00	6	-- Other	kg	7.5
95.04				<b>Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, banknotes, bank cards, tokens or by any other means of payment.</b>		
9504.20				- Articles and accessories for billiards of all kinds:		
	9504.20.20	00	6	-- Tables for billiards of all kinds	kg	10
	9504.20.30	00	5	-- Billiard chalks	kg	10
	9504.20.90	00	6	-- Other	kg	10
9504.30				- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:		
	9504.30.30	00	3	-- Games of chance that immediately return a monetary award; parts and accessories thereof	u	10
	9504.30.40	00	2	-- Other pintables or slot machines	u	10
	9504.30.50	00	1	-- Other, parts of wood, paper or plastics	u	10
	9504.30.90	00	4	-- Other	u	10
9504.40	9504.40.00	00	4	- Playing cards	u	30

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
9504.50				- Video game consoles and machines, other than those of subheading 9504.30:		
	9504.50.10	00	1	-- Of a kind used with a television receiver	u	10
	9504.50.90	00	0	-- Other	u	10
9504.90				- Other:		
	9504.90.10	00	0	-- Bowling requisites of all kinds	u	10
				-- Darts and parts and accessories therefor:		
	9504.90.21	00	1	--- Of wood, of paper or of plastics	u	10
	9504.90.29	00	3	--- Other	u	10
				-- Gambling equipment and paraphernalia:		
	9504.90.32	00	2	--- Tables designed for use with casino games, of wood or of plastics	u	30
	9504.90.33	00	4	--- Other tables designed for use with casino games	u	30
	9504.90.34	00	6	--- Mahjong tiles, of wood or of paper or of plastics	u	30
	9504.90.35	00	1	--- Other Mahjong tiles	u	30
	9504.90.36	00	3	--- Other, of wood, of paper or of plastics	u	30
	9504.90.39	00	2	--- Other	u	30
				-- Other:		
				--- Tables designed for games:		
	9504.90.92	00	3	---- Of wood or of plastics	u	10
	9504.90.93	00	5	---- Other	u	10
				--- Other:		
	9504.90.95	00	2	---- Of wood, of paper or of plastics	u	10
	9504.90.99	00	3	---- Other	u	10
<b>95.05</b>				<b>Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.</b>		
9505.10	9505.10.00	00	4	- Articles for Christmas festivities	kg	5
9505.90	9505.90.00	00	2	- Other	kg	5
<b>95.06</b>				<b>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.</b>		
				- Snow-skis and other snow-ski equipment:		
9506.11	9506.11.00	00	2	-- Skis	2u	10
9506.12	9506.12.00	00	6	-- Ski-fastenings (ski-bindings)	kg	10
9506.19	9506.19.00	00	6	-- Other	kg	10
				- Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21	9506.21.00	00	0	-- Sailboards	u	3
9506.29	9506.29.00	00	4	-- Other	u	3
				- Golf clubs and other golf equipment:		
9506.31	9506.31.00	00	5	-- Clubs, complete	u	3
9506.32	9506.32.00	00	2	-- Balls	u	3
9506.39	9506.39.00	00	2	-- Other	kg	3
9506.40				- Articles and equipment for table-tennis:		
	9506.40.10	00	5	-- Tables	kg	3
	9506.40.90	00	4	-- Other	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
				- Tennis, badminton or similar rackets, whether or not strung:		
9506.51	9506.51.00	00	1	-- Lawn-tennis rackets, whether or not strung	u	3
9506.59	9506.59.00	00	5	-- Other	u	3
				- Balls, other than golf balls and table-tennis balls:		
9506.61	9506.61.00	00	6	-- Lawn-tennis balls	u	3
9506.62	9506.62.00	00	3	-- Inflatable	u	3
9506.69	9506.69.00	00	3	-- Other	u	3
9506.70	9506.70.00	00	0	- Ice skates and roller skates, including skating boots with skates attached	2u	3
				- Other:		
9506.91	9506.91.00			-- Articles and equipment for general physical exercise, gymnastics or athletics:	kg	3
		10	3	--- For boxing		
		20	6	--- For weightlifting		
		90	6	--- Other		
9506.99				-- Other:		
	9506.99.10	00	3	--- Bows (including crossbows) and arrows	u	3
	9506.99.20			--- Nets, cricket pads and shin guards:	u	3
		10	5	---- For football		
		20	1	---- For field hockey		
		30	4	---- For tennis, including deck tennis		
		40	0	---- For badminton		
		50	3	---- For volleyball		
		60	6	---- For basketball		
		70	2	---- For cricket		
				---- Other:		
		91	2	----- For archery		
		92	3	----- For baseball		
		93	4	----- Playground equipment		
		99	3	----- Other		
	9506.99.30	00	1	--- Shuttlecocks	u	3
	9506.99.90			--- Other:	u	3
		10	5	---- For football		
		20	1	---- For field hockey		
		30	4	---- For tennis, including deck tennis		
		40	0	---- For badminton		
		50	3	---- For volleyball		
		60	6	---- For basketball		
		70	2	---- For cricket		
				---- Other:		
		91	2	----- For archery		
		92	3	----- For baseball		
		93	4	----- Playground equipment		
		99	3	----- Other		
<b>95.07</b>				<b>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.</b>		
9507.10	9507.10.00	00	6	- Fishing rods	u	10

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
9507.20	9507.20.00	00	4	- Fish-hooks, whether or not snelled	kg	10
9507.30	9507.30.00	00	2	- Fishing reels	u	10
9507.90	9507.90.00	00	4	- Other	u	10
<b>95.08</b>				<b>Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.</b>		
9508.10	9508.10.00	00	0	- Travelling circuses and travelling menageries	kg	10
				- Amusement park rides and water park amusements :		
9508.21	9508.21.00	00	2	-- Roller coasters	kg	10
9508.22	9508.22.00	00	6	-- Carousels, swings and roundabouts	kg	10
9508.23	9508.23.00	00	3	-- Dodge'em cars	kg	10
9508.24	9508.24.00	00	0	-- Motion simulators and moving theatres	kg	10
9508.25	9508.25.00	00	4	-- Water rides	kg	10
9508.26	9508.26.00	00	1	-- Water park amusements	kg	10
9508.29	9508.29.00	00	6	-- Other	kg	10
9508.30	9508.30.00	00	3	- Fairground amusements	kg	10
9508.40	9508.40.00	00	1	- Travelling theatres	kg	10

## Chapter 96

### Miscellaneous manufactured articles

#### Notes.

1. This Chapter does not cover:
  - (a) Pencils for cosmetic or toilet uses (Chapter 33);
  - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
  - (c) Imitation jewellery (heading 71.17);
  - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
  - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
  - (g) Articles of Chapter 91 (for example, clock or watch cases);
  - (h) Musical instruments or parts or accessories thereof (Chapter 92);
  - (i) Articles of Chapter 93 (arms and parts thereof);
  - (k) Articles of Chapter 94 (for example, furniture, luminaries and lighting fittings);
  - (l) Articles of Chapter 95 (toys, games, sports requisites); or
  - (m) Works of art, collectors' pieces or antiques (Chapter 97).
2. In heading 96.02 the expression "vegetable or mineral carving material" means:
  - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
  - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
4. Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
96.01				<b>Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).</b>		
9601.10				- Worked ivory and articles of ivory:		
	9601.10.10	00	1	-- Cigar or cigarette cases, tobacco jars; ornamental articles	kg	15
	9601.10.90	00	0	-- Other	kg	15
9601.90				- Other:		
				-- Worked mother-of-pearl or tortoise-shell and articles of the foregoing:		
	9601.90.11			--- Cigar or cigarette cases, tobacco jars; ornamental articles:	kg	3
		10	4	---- Worked mother-of-pearl and articles of mother-of-pearl		
		20	0	---- Worked tortoise-shell and articles of tortoise-shell		
	9601.90.12	00	3	--- Pearl Nucleus	kg	3
	9601.90.19			--- Other:	kg	3
		10	6	---- Worked mother-of-pearl and articles of mother-of-pearl		
		20	2	---- Worked tortoise-shell and articles of tortoise-shell		
				-- Worked capiz shells and articles of the foregoing :		
	9601.90.21	00	0	--- Ornamental articles	kg	5
	9601.90.29	00	2	--- Other	kg	5
				-- Other :		
	9601.90.91	00	0	--- Cigar or cigarette cases, tobacco jars; ornamental articles	kg	5
	9601.90.99			--- Other :	kg	5
		10	5	---- Worked bone and articles of bone		
		90	1	---- Other		
96.02				<b>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.</b>		
9602.00	9602.00.10	00	4	- Gelatin capsules for pharmaceutical products	kg	zero
	9602.00.20	00	3	- Cigar or cigarette cases, tobacco jars; ornamental articles	kg	5
	9602.00.90			- Other:	kg	5
		10	6	-- Worked vegetable carving material and articles there of		
		20	2	-- Worked mineral carving material and articles there of		
		30	5	-- Moulded or curved articles of wax, of natural gums or of natural resins		
		90	2	-- Other		

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
96.03				<b>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).</b>		
9603.10				- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:		
	9603.10.10	00	3	-- Brushes	u	5
	9603.10.20	00	2	-- Brooms	u	7.5
				- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603.21	9603.21.00	00	6	-- Tooth brushes, including dental-plate brushes	u	5
9603.29	9603.29.00	00	3	-- Other	u	5
9603.30	9603.30.00			- Artists' brushes, writing brushes and similar brushes for the application of cosmetics:	u	5
		10	3	-- Artists' brushes		
		90	6	-- Other		
9603.40	9603.40.00			- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers:	u	5
		10	1	-- Paint, distemper, varnish or similar brushes		
		20	4	-- Paint pads and rollers		
9603.50	9603.50.00	00	3	- Other brushes constituting parts of machines, appliances or vehicles	u	3
9603.90				- Other:		
	9603.90.10	00	1	-- Prepared knots and tufts for broom or brush making	u	7.5
	9603.90.20	00	0	-- Hand-operated mechanical floor sweepers, not motorised	u	7.5
	9603.90.40	00	5	-- Other brushes	u	5
	9603.90.90			-- Other:	u	7.5
		10	3	--- Brooms		
		20	6	--- Mops		
		30	2	--- Feather dusters		
		90	6	--- Other		
<b>96.04</b>				<b>Hand sieves and hand riddles.</b>		
9604.00	9604.00.10	00	6	- Of metal	u	7.5
	9604.00.90	00	5	- Other	u	5
<b>96.05</b> 9605.00	9605.00.00	00	1	<b>Travel sets for personal toilet, sewing or shoe or clothes cleaning.</b>	u	5

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>96.06</b>				<b>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.</b>		
9606.10				- Press-fasteners, snap-fasteners and press-studs and parts therefor:		
	9606.10.10	00	6	-- Of plastics	kg	3
	9606.10.90	00	5	-- Other	kg	3
				- Buttons:		
9606.21	9606.21.00	00	2	-- Of plastics, not covered with textile material	kg	3
9606.22	9606.22.00	00	6	-- Of base metal, not covered with textile material	kg	3
9606.29	9606.29.00	00	6	-- Other	kg	3
9606.30				- Button moulds and other parts of buttons; button blanks:		
	9606.30.10	00	2	-- Of plastics	kg	3
	9606.30.90	00	1	-- Other	kg	3
<b>96.07</b>				<b>Slide fasteners and parts thereof.</b>		
				- Slide fasteners:		
9607.11	9607.11.00	00	5	-- Fitted with chain scoops of base metal	kg	3
9607.19	9607.19.00	00	2	-- Other	kg	3
9607.20	9607.20.00	00	6	- Parts	kg	3
<b>96.08</b>				<b>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.</b>		
9608.10				- Ball point pens:		
	9608.10.10	00	1	-- Having a body mainly of plastics	u	3
	9608.10.90	00	0	-- Other	u	3
9608.20	9608.20.00	00	0	- Felt tipped and other porous-tipped pens and markers	u	3
9608.30				- Fountain pens, stylograph pens and other pens:		
	9608.30.20	00	3	-- Fountain pens	u	3
	9608.30.90	00	3	-- Other	u	3
9608.40	9608.40.00	00	3	- Propelling or sliding pencils	u	3
9608.50	9608.50.00	00	1	- Sets of articles from two or more of the foregoing subheadings	u	3
9608.60				- Refills for ball point pens, comprising the ball point and ink-reservoir:		
	9608.60.10	00	5	-- Of plastics	u	3
	9608.60.90	00	4	-- Other	u	3
				- Other:		
9608.91				-- Pen nibs and nib points:		
	9608.91.10	00	3	--- Of gold or gold-plated	u	15
	9608.91.90	00	2	--- Other	u	3
9608.99				-- Other:		
	9608.99.10	00	0	--- Duplicating stylos	kg	3
				--- Other:		
	9608.99.91	00	1	---- Parts of ball point pens, of plastics	kg	3

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	9608.99.99	00	3	--- Other	kg	3
<b>96.09</b>				<b>Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.</b>		
9609.10				- Pencils and crayons, with leads encased in a sheath :		
	9609.10.10	00	2	-- Black pencils	kg	3
	9609.10.90	00	1	-- Other	kg	3
9609.20	9609.20.00	00	1	- Pencil leads, black or coloured	kg	3
9609.90				- Other:		
	9609.90.10	00	0	-- Slate pencils for school slates	kg	3
	9609.90.30	00	5	-- Pencils and crayons other than those of subheading 9609.10	kg	3
				-- Other:		
	9609.90.91	00	1	--- Writing or drawing chalks	kg	3
	9609.90.99	00	3	--- Other	kg	3
<b>96.10</b>				<b>Slates and boards, with writing or drawing surfaces, whether or not framed.</b>		
9610.00	9610.00.10	00	5	- School slates	kg	3
	9610.00.90	00	4	- Other	kg	3
<b>96.11</b> 9611.00	9611.00.00			<b>Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.</b>	kg	7.5
		10	3	- Date or numbering stamps		
		20	6	- Sealing stamps		
		90	6	- Other		
<b>96.12</b>				<b>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.</b>		
9612.10				- Ribbons:		
	9612.10.10	00	5	-- Of textile fabric	u	3
	9612.10.90	00	4	-- Other	u	3
9612.20	9612.20.00	00	4	- Ink-pads	u	3
<b>96.13</b>				<b>Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.</b>		
9613.10				- Pocket lighters, gas fuelled, non-refillable:		
	9613.10.10	00	6	-- Of plastics	u	20
	9613.10.90	00	5	-- Other	u	20
9613.20				- Pocket lighters, gas fuelled, refillable:		
	9613.20.10	00	4	-- Of plastics	u	20
	9613.20.90	00	3	-- Other	u	20
9613.80				- Other lighters:		
	9613.80.10	00	6	-- Piezo-electric lighters for stoves and ranges	u	20
	9613.80.20	00	5	-- Cigarette lighters or table lighters, of plastics	u	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
	9613.80.30	00	4	-- Cigarette lighters or table lighters, other than of plastics	u	20
	9613.80.90	00	5	-- Other	u	20
9613.90				- Parts:		
	9613.90.10	00	4	-- Refillable cartridges or Other receptacles, which constitute parts of mechanical lighters, containing liquid fuel or liquefied gases	kg	20
	9613.90.90	00	3	-- Other	kg	20
<b>96.14</b>				<b>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.</b>		
9614.00	9614.00.10	00	2	- Roughly shaped blocks of wood or root for the manufacture of pipes	u	20
	9614.00.90	00	1	- Other	kg	20
<b>96.15</b>				<b>Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.</b>		
				- Combs, hair-slides and the like:		
9615.11				-- Of hard rubber or plastics:		
	9615.11.20	00	4	--- Of hard rubber	kg	3
	9615.11.30	00	3	--- Of plastics	kg	3
9615.19	9615.19.00	00	3	-- Other	kg	3
9615.90				- Other:		
				-- Decorative hair pins:		
	9615.90.11	00	1	--- Of aluminium	kg	3
	9615.90.12	00	3	--- Of iron or steel	kg	3
	9615.90.13	00	5	--- Of plastics	kg	3
	9615.90.19	00	3	--- Other	kg	3
				-- Parts:		
	9615.90.21	00	0	--- Of plastics	kg	3
	9615.90.22	00	2	--- Of iron or steel	kg	3
	9615.90.23	00	4	--- Of aluminium	kg	3
	9615.90.29	00	2	--- Other	kg	3
				-- Other:		
	9615.90.91	00	0	--- Of aluminium	kg	3
	9615.90.92	00	2	--- Of iron or steel	kg	3
	9615.90.93	00	4	--- Of plastics	kg	3
	9615.90.99	00	2	--- Other	kg	3
<b>96.16</b>				<b>Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.</b>		
9616.10				- Scent sprays and similar toilet sprays, and mounts and heads therefor:		
	9616.10.10	00	2	-- Scent sprays and similar toilet sprays	kg	20
	9616.10.20	00	1	-- Mounts and heads	kg	20
9616.20	9616.20.00	00	1	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	20

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
<b>96.17</b>				<b>Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.</b>		
9617.00	9617.00.10	00	5	- Vacuum flasks and other vacuum vessels, complete	kg	7.5
	9617.00.20	00	4	- Parts thereof other than glass inners	kg	7.5
<b>96.18</b> 9618.00	9618.00.00	00	0	<b>Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.</b>	kg	5
<b>96.19</b>				<b>Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.</b>		
				- Disposable articles:		
9619.00	9619.00.11	00	2	-- With an absorbent core of wadding of textile materials	kg	5
	9619.00.12	00	4	-- Sanitary towels and tampons of paper, paper pulp, cellulose wadding or webs of cellulose fibers	kg	5
	9619.00.13	00	6	-- Baby napkins and pads for incontinence, of paper, paper pulp, cellulose wadding or webs of cellulose fibers	kg	5
	9619.00.14	00	1	-- Other, of paper, paper pulp, cellulose wadding or webs of cellulose fibers	kg	5
	9619.00.19	00	4	-- Other	kg	5
				- Other:		
	9619.00.92	00	3	-- Sanitary towels (pads)	kg	5
	9619.00.93	00	5	-- Other, knitted or crocheted	kg	5
	9619.00.99	00	3	-- Other	kg	5
<b>96.20</b>				<b>Monopods, bipods, tripods and similar articles.</b>		
9620.00	9620.00.10	00	1	- Of plastics	u	15
	9620.00.20	00	0	- Of carbon and graphite	u	15
	9620.00.30	00	6	- Of iron and steel	u	15
	9620.00.40	00	5	- Of aluminium	u	15
	9620.00.50	00	4	- Of wood	u	15
	9620.00.90	00	0	- Other	u	15

**SECTION XXI**  
**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**  
**(No Provision for Section Note)**

## Chapter 97

### Works of art, collectors' pieces and antiques

#### Notes.

1. This Chapter does not cover:
  - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
  - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
3. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
4. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
5. (A) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.  
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
6. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

WCO H.S Code	AHTN Code	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
97.01				<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.</b>		
				- Of an age exceeding 100 years :		
9701.21	9701.21.00	00	6	-- Paintings, drawings and pastels	u	3
9701.22	9701.22.00	00	3	-- Mosaics	kg	3
9701.29	9701.29.00	00	3	-- Other	kg	3
				- Other :		
9701.91	9701.91.00	00	6	-- Paintings, drawings and pastels	u	3
9701.92	9701.92.00	00	3	-- Mosaics	kg	3
9701.99	9701.99.00	00	3	-- Other	kg	3
97.02				<b>Original engravings, prints and lithographs.</b>		
9702.10	9702.10.00	00	5	- Of an age exceeding 100 years	u	10
9702.90	9702.90.00	00	3	- Other	u	10
97.03				<b>Original sculptures and statuary, in any material.</b>		
9703.10	9703.10.00	00	6	- Of an age exceeding 100 years	u	3
9703.90	9703.90.00	00	4	- Other	u	3
97.04				<b>Postage or revenue stamps, stamp-postmarks, first day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.</b>		
9704.00	9704.00.00	00	2		kg	3
97.05				<b>Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or numismatic interest.</b>		
9705.10	9705.10.00	00	1	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	kg	5
				- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :		
9705.21	9705.21.00	00	3	-- Human specimens and parts thereof	kg	5
9705.22	9705.22.00	00	0	-- Extinct or endangered species and parts thereof	kg	5
9705.29	9705.29.00	00	0	-- Other	kg	5
				- Collections and collectors' pieces of numismatic interest :		
9705.31	9705.31.00	00	1	-- Of an age exceeding 100 years	kg	5
9705.39	9705.39.00	00	5	-- Other	kg	5
97.06				<b>Antiques of an age exceeding 100 years.</b>		
9706.10	9706.10.00	00	2	- Of an age exceeding 250 years	kg	5
9706.90	9706.90.00	00	0	- Other	kg	5

## **Chapter 98**

### **Special Classification Provisions**

Note.

1. The provisions of this Chapter are not subject to General Interpretative Rule 3 (a). Articles which are described in any heading or subheading of this Chapter are classifiable in said heading or subheading if the conditions and requirements thereof and any applicable regulations are met.

Tariff Item	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
9801.00.00	00	1	Foreign-based conveyances of heading 86.09 or of Chapter 87, 88 and 89, other than cargo containers less than 6.1 metres in length or having an internal capacity less than 14 cubic metres, engaged in the international commercial transportation of passengers or goods, under such regulations for each mode of conveyance provided for in this heading as the Minister for Finance and Revenue or Director-General of Customs may prescribe.	-	Exempted
9802.00.00	00	2	Conveyances temporarily imported by a resident of the Republic of the Union of Myanmar to be employed in the international non-commercial transportation of that person and accompanying persons using the same conveyance.	-	Exempted
9803.00.00	00	3	Conveyances and baggage temporarily imported by a person who is not a resident of the Republic of the Union of Myanmar for use by that person in the Republic of the Union of Myanmar.	-	Exempted
9804.00.00	00	4	Goods acquired aboard by a resident or temporary resident of the Republic of the Union of Myanmar or by a former resident who is returning to the personal or household use of that person.	-	Exempted
9805.00.00	00	5	Postal letters.	-	Exempted
9807.00.00	00	0	Contents of postal articles, which having originally been posted in the Republic of the Union of Myanmar and not having left the custody of the post, office abroad at any time since their original posting, are imported into the Republic of the Union of Myanmar on return to the post offices an unclaimed refused or redirected provided that no drawback exported from the Republic of the Union of Myanmar.	-	Exempted
9808.00.00	00	1	Coins and currency note forms imported by the Central Bank.	-	Exempted
9809.00.00	00	2	Articles and materials imported by the Security Printing Works.	-	Exempted
9810.00.00	00	3	United Nations relief stores imported by or on behalf of the Government of the Republic of the Union of Myanmar and intended exclusively for the purpose of relief and rehabilitation and not for sale.	-	Exempted
9811.00.00	00	4	Microfilm or microfiche recordings of books, journals, periodicals and similar articles, imported by or on behalf of the Government of the Republic of the Union of Myanmar.	-	Exempted
9812.00.00	00	5	Broadcast recordings, imported on behalf of the Government by the Director-General of the Myanmar Television and Radio Department, Ministry of Information.	-	Exempted

Tariff Item	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
9813.00.00	00	6	<p>The following goods when imported by Foreign Consuls-General, Consuls, Vice-Consuls, de-Carriers and Trade Commissioners of Foreign Governments in the Republic of the Union of Myanmar:</p> <p>(1) (a) Official equipment imported for use in the Consulate/ Office of the Trade Commissioner;</p> <p>(b) One motor car for the official use of each Consulate;</p> <p>(2) Samples of produce or manufactures of their countries imported for display in their offices;</p> <p>(3) Personal and household effects of a reasonable amount;</p> <p>(4) Household furniture of a reasonable amount for their personal use or for the use of their families;</p> <p>(5) One motor car for the personal use of each Consular Representative/Trade Commissioner or his/her family; and</p> <p>(6) accompanied baggage</p> <p>In the case of (1)(a), (b), (2), (3), (4) and (5) above it is required that:</p> <p>(i) the goods are certified by the Head of Consulate/ Trade Commissioner concerned to be either for official or for bona fide personal use; and</p> <p>(ii) the goods are covered by clearance certificates issued by the Ministry of Foreign Affairs on the basis of reciprocity or in the case of a country in which Myanmar Diplomatic Mission/ Consulates/ Offices of Trade Commissioners have not yet been opened, on the strength of assurance of reciprocal treatment when such Mission/ Consulates / Offices of Trade Commissioners are opened in those countries.</p> <p>In the case of (4) and (5) above, provided that the goods are imported within twelve months of their first arrival to take up their duties in the Republic of the Union of Myanmar.</p>	-	Exempted
9814.00.00	00	0	<p>The following:</p> <p>(1) (a) Goods imported by Foreign Diplomatic Missions for official use or by Diplomatic officers of Foreign Missions in the Republic of the Union of Myanmar for their bona fide personal use or for use by their families;</p> <p>(b) A reasonable number of motor vehicles as determined by the Foreign office for the official use of Foreign Diplomatic Missions in the Republic of the Union of Myanmar;</p>		Exempted

Tariff Item	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
			<p>(2) Samples of produce or manufactures of the countries of the Diplomatic Missions concerned for display in their offices;</p> <p>(3) One motor car for the personal use of the diplomatic officer or his/her family; and</p> <p>(4) Accompanied baggage of diplomatic officers;</p> <p>(i) the goods are certified by the Head of the Mission concerned to be either for official or bona fide personal use; and</p> <p>(ii) the goods are covered by clearance certificates issued by the Foreign office on the basis of reciprocity or in Myanmar Diplomatic Missions have not yet been opened, on the strength of assurance of reciprocal treatment when such Missions are opened in those countries.</p>		
9815.00.00	00	1	<p>The following goods when imported by the non-diplomatic personnel of the Foreign Embassies and Legations in the Republic of the Union of Myanmar:</p> <p>(a) Personal and household effects of a reasonable amount when imported at any time within six months from their first arrival to take up their duties in the Republic of the Union of Myanmar;</p> <p>(b) Household furniture of a reasonable amount for the personal use of the officer or his/her family when imported at any time within twelve months of their first arrival;</p> <p>(c) One motor vehicle for the personal use of the Non-Diplomatic Staff or his/her family.</p>	-	Exempted
9816.00.00	00	2	<p>Motor spirit and lubricating oil purchased locally for use in motor vehicles operated by a Foreign Embassy or Legation in the Republic of the Union of Myanmar or by individual members of the Foreign Embassy or Legation provided that a similar exemption is granted on a reciprocal basis by the Government of the Foreign State concerned to the Republic of the Union of Myanmar Embassy or Legation or individual members of the staff of the Republic of the Union of Myanmar Embassy or Legation in that Foreign State.</p>	-	Exempted
9817.00.00	00	3	<p>Personal and household effects of a reasonable amount not covered by any exemption allowed under section 24 of the Sea Customs Act, excluding motor cars, motor cycles and motor vehicles, when imported by members of the Republic of the Union of Myanmar Foreign service upon their return from service abroad.</p>	-	Exempted

Tariff Item	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
9818.00.00	00	4	<p>(1) Articles imported by the United Nations or any of its Specialized Agencies for their official use in the Republic of the Union of Myanmar;</p> <p>(2) The following goods imported by:</p> <p>(i) Representatives of members to the Principal and subsidiary organs of the United Nations and to conferences sponsored by the United Nations or any of its Specialized Agencies;</p> <p>(ii) Experts on mission for the United Nations:</p> <p>(iii) officials of the United Nations or any of its Specialized Agencies; and</p> <p>(iv) the spouses and families of the foregoing persons:</p> <p>(a) Personal baggage;</p> <p>(b) Personal and household effects of a reasonable amount when imported at any time within three months of their first arrival to take up their duties in the Republic of the Union of Myanmar;</p> <p>(c) Household furniture of a reasonable amount for the personal use of the officer or his/her family when imported at any time within twelve months of his/her first arrival;</p> <p>(d) One automobile, motor-cycle, motor-scooter or other conveyance for the personal use of the officer or his/her family when imported at any time within twelve months of his/her first arrival; and</p> <p>(e) Foodstuffs, liquor, tobacco and cigarettes provided also:</p> <p>(i) that the goods are covered by clearance certificates issued by the Ministry of National Planning and Economic Development; and</p> <p>(ii) that no remittance of foreign exchange is involved.</p> <p>In the case of (1) and (2) above provided that:</p>	-	Exempted

Tariff Item	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
			<p>(i) the goods are certified by a duly authorized official or the Representative of the United Nations or any of its Specialized Agencies to be for official or bona fide personal use;</p> <p>(ii) it is required that the goods are covered by clearance certificates issued by the Foreign Economic Relations Department;</p> <p>(iii) such articles are not sold in the country except under conditions agreed to with the Government of the Republic of the Union of Myanmar;</p> <p>(iv) their appointment shall have been duly notified to the Government of the Republic of the Union of Myanmar.</p>		
9819.00.00	00	5	Information or publicity material of all kinds, including publications, posters, films or video tapes, CD, VCD, DVD and articles associated thereof, produced by the United Nations or any of its Specialized Agencies, provided that the goods are certified by an authorized official or representative of the United Nations or any of its Specialized Agencies for free distribution for the dissemination of information of the United Nations or its Specialized Agencies.	-	Exempted
9820.00.00	00	6	Foodstuffs and other supplies provided by UNICEF for the aid and assistance of children, adolescents and expectant and nursing mothers of the Republic of the Union of Myanmar provided that the goods are certified by a duly authorized official or the Representative of UNICEF.	-	Exempted
9821.00.00	00	0	Red Cross relief supplies when imported by or on behalf of the Myanmar Red Cross Society or the International Red Cross Organization and appropriate Officer of the Myanmar Red Cross Society or the International Red Cross Organization and other relief supplies imported by or on behalf of authorized nongovernmental organizations (NGO) intended wholly for purposes of relief and rehabilitation and not for sale including CD, VCD, DVD and articles associated thereof.	-	Exempted
9822.00.00	00	1	Medical and surgical supplies and equipment provided by CARE for the aid and assistance of needy institutions and hospitals in the Republic of the Union of Myanmar provided that a certificate is produced by a duly authorised official or the representative of CARE.	-	Exempted
9823.00.00	00	2	<p>Goods imported for defence purposes provided that:</p> <p>(i) the goods are imported by or on behalf of the Government of the Republic of the Union of Myanmar or one of the Myanmar Armed Forces or shipped on the</p>	-	Exempted

Tariff Item	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
			order of a Department of Government or of one of the Myanmar Armed Forces or appropriated to such an order at the time of importation or clearance from bond; and  (ii) such goods are not sold in the Republic of the Union of Myanmar except under conditions agreed to by the Ministry of Finance and Revenue.		
9824.00.00	00	3	Arms forming part of the regular equipment of a Commissioned or Gazetted officer entitled to wear Military, Navel or Air Force Uniform and ammunition up to a maximum of one hundred rounds for each firearm, provided that:  (i) the goods are certified by the competent Military Authorities to form part of the sanctioned equipment of the officer concerned; and  (ii) steps are taken by the War office authorities concerned to ensure that the goods are not sold or otherwise disposed of without the sanction of the Government.	-	Exempted
9825.00.00	00	4	Articles imported by or along with any unit of the Myanma Tatmadaw (Navel, Army or Air Forces) on the occasion of its return to the Republic of the Union of Myanmar after a tour of service abroad provided that they are proven, to the satisfaction of the Director-General of Customs, to have been exported by or along with such unit on the occasion of its departure from Republic of the Union of Myanmar on such tour of service.	-	Exempted
9826.00.00	00	5	Medals and decorations, including medal ribbons, when imported by and for the use of any unit of the Myanmar Regular Forces or of the Myanmar Auxiliary force.	-	Exempted
9827.00.00	00	6	Personal effects of any person dying or wounded abroad, missing or taken prisoner of war while on duty out of the Republic of the Union of Myanmar with the Myanmar Navel, Army or Air Forces when imported into the Republic of the Union of Myanmar for delivery to the next-of-kin.	-	Exempted
9828.00.00	00	0	Band instruments when imported by Regiments of the Myanmar Army for their use.	-	Exempted
9829.00.00	00	1	Articles of merchandise, not being goods produced or manufactured in the Republic of the Union of Myanmar, which have been taken out of the country by bona fide commercial travellers on behalf of firms doing business in the Republic of the Union of Myanmar, or sent, by post or otherwise, by such firms "on approval" without obtaining a drawback of duty, and are subsequently imported and provided that:  (i) prior to export such goods have been submitted to	-	Exempted

Tariff Item	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
			<p>Customs authorities for examination and a list giving such particulars as the Director-General of Customs may require, has been deposited in the Customs House;</p> <p>(ii) the goods have been re-imported within one year from the date of their exportation, or within such further period not exceeding three years from that date as the Director General of Customs, on sufficient cause being shown, may determine; and</p> <p>(iii) the goods are identified to the satisfaction of the Director General or Customs with reference to the above-mentioned list.</p>		
9830.00.00	00	2	<p>Goods not produced or manufactured in the Republic of the Union of Myanmar, which are private personal property and prior to their exportation into the Republic of the Union of Myanmar have been exported there from provided that the Director General of Customs is satisfied:</p> <p>(1) as to the identity of the goods;</p> <p>(2) that no drawback of duty was paid on their export;</p> <p>(3) that the ownership of the goods has not changed between the time of export and re-importation, or if it has changed, that it has remained in the family of the exporter;</p> <p>(4) that the goods are being imported for personal use and not for sale; and</p> <p>(5) that not more than three years have elapsed since the goods were exported.</p> <p>(The whole to be remitted; or in the case of goods on which any alterations, renovations, additions or repairs involving the substitution of any new parts, have been done subsequent to their export:</p> <p>(i) unless the goods are arms, so much as is in excess of the duty which would be leviable if the value of the goods were equal to the cost of such alterations, renovations, additions or repairs; and</p> <p>(ii) if the goods are arms, so much as is in excess of 50% of the cost of such alterations, renovations, additions or repairs.)</p>	-	Exempted
9831.00.00	00	3	<p>Used containers of a durable nature when imported empty into the Republic of the Union of Myanmar provided that the Director-General of Customs is satisfied:</p> <p>(a) that the containers so imported from any country or an equal number of precisely similar containers have, not</p>		

Tariff Item	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
			<p>more than one year previously, been exported full to such country or for use on a ship that has there after visited such country by or on behalf of the importer without a claim for drawback established; and</p> <p>(b) that an importer applying for the benefit of the exemption conferred hereby with reference to any exportation of full containers has not already obtained the benefits of exemption with reference to such exportation.</p>		
9832.00.00	00	4	<p>Drums and other containers of a durable nature when imported full into the Republic of the Union of Myanmar provided that the Director-General of Customs is satisfied:</p> <p>(a) that the containers so imported, or an equal number of precisely similar containers have, not more than one year previously, been exported empty by or on behalf of the importer without a claim for drawback of import duty have been made and established; and</p> <p>(b) that an importer applying for the benefit of the exemption conferred hereby with reference to any exportation of empty containers has not already obtained the benefits of exemption with reference to such exportation.</p>	-	Exempted
9833.00.00	00	5	Temporary entry of all aircraft, tools, spare parts and equipments required in the search, rescue, investigation, repair or salvage of damaged aircraft of another country.	-	Exempted
9834.00.00	00	6	<p>Challenge cups, trophies, medals and other articles provided that:</p> <p>(i) the articles are imported by the individuals who, or teams which have won them in competitions, or as marks of distinction or honour;</p> <p>(ii) that the articles have had engraved on them, prior to importation, the object for which they have been presented; or</p> <p>(iii) they are certified by the Trustees or other controlling body as having been imported either for competition in a recognized tournament or after having been won in a similar competition held in a distinction or honour.</p>	-	Exempted
9835.00.00	00	0	<p>Skins of indigenous animals which after being exported from the Republic of the Union of Myanmar for curing or setting or for any other process of a similar nature are re-imported into the Republic of the Union of Myanmar.</p> <p>(So much as is in excess of the duty which would be leviable of the skins were equal only to the cost of such curing, setting or</p>	-	Exempted

Tariff Item	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
			other process plus the usual freight and charges.)		
9836.00.00	00	1	Re-imported cinematographic (motion picture) films provided that no drawback has been paid the time of exportation, and the identity of the re-imported films is established to the satisfaction of the Director-General of Customs.	-	Exempted
9837.00.00	00	2	Articles of foreign origin, other than private personal property, re-imported into the Republic of the Union of Myanmar after export abroad for alterations, renovations, additions or repairs provided that the Director-General of Customs is satisfied: <p>(1) as to the identity of the goods;</p> <p>(2) that no drawback of duty was paid on their export;</p> <p>(3) that the ownership of the goods has not changed between the time or export and re-import; and</p> <p>(4) that not more than one year has elapsed since the goods were exported or within such extended period as the Director-General of Customs may, in his discretion, allow on sufficient cause being shown.</p> <p>(The whole to be remitted; or in the case of goods on which any alterations, renovations, additions or repairs involving the substitution of any new parts, have been done subsequent to their export:</p> <p>(i) unless the goods are arms, so much as is in excess of the duty which would be leviable if the value of the goods were equal to the cost of such alterations, renovations, additions or repairs, and</p> <p>(ii) if the goods are arms, so much as is in excess of 50% of the cost of such alterations, renovations, additions or repairs.)</p>	-	Exempted
9838.00.00	00	3	The following cut and unset precious stones originating in the Republic of the Union of Myanmar which, having been taken or sent out of the Republic of the Union of Myanmar, are subsequently re-imported: apatite, beryl (aquamarine), chrysoberyl, cordierite (iolite, dichroite), epidote, feldspar (including moonstone, aventurine and labradorite) garnet, lazurite (lapis lazuli), alivine (including peridot and chrysolite), phenakite, topaz, tourmaline (including rusellite), and zircon (including jargon) provided that: <p>(i) the identity of the articles is established to the satisfaction of Customs authorities or other approved government official;</p> <p>(ii) it is proved to the satisfaction of the Customs</p>	-	Exempted

Tariff Item	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
			<p>authorities or other approved Government official that the ownership of such articles has continued in the person by whom or on whose account, they were taken out or exported;</p> <p>(iii) documentary evidence is produced to prove to the satisfaction of Customs authorities or other approved Government official, that the articles are returned unapproved and that they have not undergone any process of manufacture or alteration while abroad; and</p> <p>(iv) the articles are re-imported within 3 years from the date of exportation, or within such extended period as the Director-General of Customs may, in his discretion, allow on sufficient cause being shown.</p>		
9839.00.00	00	4	<p>Professional equipment imported into the Republic of the Union of Myanmar by medical practitioners, engineers, news reporters, journalists or similar professionals, who are on a temporary assignment to the Republic of the Union of Myanmar in the exercise of their profession or calling provided that:</p> <p>(i) all the professional equipment shall be re-exported out of the Republic of the Union of Myanmar;</p> <p>(ii) at the time of importation, the importer shall produce or compile a list of articles imported showing details as to the description, quantity and value sufficiently complete for the purpose of determining the customs duty normally leviable and also for the purpose of identification of these goods at the time of importation and re-exportation;</p> <p>(iii) the importer shall execute a bond in such form as prescribed by the Director-General of Customs requiring re-exportation of the goods out of the Republic of the Union of Myanmar or, in default, to pay an amount not less than the full duty leviable on the goods not re-exported; and</p> <p>(iv) prior to their re-exportation, the articles imported shall be produced to the Director-General of Customs for examination.</p>	-	Exempted
9840.00.00	00	5	<p>Goods for display or use at exhibitions, fairs, meetings, or similar events provided that:</p> <p>(i) all the goods shall be re-exported out of the Republic of the Union of Myanmar within three months, and shall be extended one month after the termination of the event;</p> <p>(ii) at the time of importation, the importer shall produce or compile a list of goods imported showing details as to the description, quantity and value sufficiently complete for</p>		

Tariff Item	Stat. Code	MACCS Code	Description	Unit	MCT Rate (%)
			<p>the purpose of determining the Customs duty normally leviable also for the purpose of identification of these goods at the time of importation and re-exportation;</p> <p>(iii) the importer shall execute a bond in such form as prescribed by the Director-General of Customs requiring re-exportation of the goods out of the Republic of the Union of Myanmar or, in default, to pay an amount not less than the full duty and taxes leviable on the goods not re-exported;</p> <p>(iv) prior to their re-exportation, the goods imported shall be produced to the Director-General of Customs for examination;</p> <p>(v) small samples which are to be distributed to the visitors at such event must be supplied free of charge from abroad, distributed free of charge to the visiting public at the event for use by the individual recipients be identifiable as advertising samples be individually of little value and unsuitable for commercial purposes; and</p> <p>(vi) samples which are distributed in packets must be in sizes appreciable smaller than that of the smallest retail package. The value and quantity of the imported sample shall be reasonable having regard to the nature of the event, the number of visitors attending and the extent of the exhibitors' participation therein.</p>	-	Exempted
9850.00.00	00	1	Human dead body and any forms of human remain.	-	Exempted
9890.00.00	00	6	The De minimis value threshold for express consignment cargo imported via air routes, a maximum total value of each import shall be 50 USD.	-	Exempted

## **Annex A**

### **Concessionary Tariff Provisions**

Sr.	Provision	Tariff Rate
1	Birds' eggs of heading 04.07 imported for hatching, provided that the Director General of Livestock Breeding and Veterinary Department certifies that they are imported solely for this purpose.	Exempted
2	Raw materials and packing materials for medicines imported for production of medicines in the Republic of the Union of Myanmar, provided that the Managing Director of Myanmar Pharmaceutical Industrial Enterprise and/or the Director-General of Food and Drug Administration Department certifies that they are imported solely for this purpose.	Exempted
3	Plastic pipes and fittings of subheading 3917.21 to 3917.40 imported for agricultural purpose, provided that the Director-General of Agricultural Mechanization Department certifies that they are imported solely for this purpose.	Exempted
4	Rubber pipes and fittings of heading 40.09 imported for agricultural purpose, provided that the Director-General of Agricultural Mechanization Department certifies that they are imported solely for this purpose.	Exempted
5	Publicity material of subheading 4911.91.99 or 4911.99.90 relating to and imported with exposed cinematographic films (motion picture films).	Exempted
6	Goods of Chapter 61 and 62 for the purpose of sports provided that the Director General of Sports and Physical Education Department certifies that they are imported solely for sport purpose.	5 %
7	Textile face-masks, without a replaceable filter or mechanical parts, and disposable face-masks made of non-woven textile, including the masks known as N95 Particulate Respirators of subheading 6307.90 to protect virus through air like Covid-19, provided that the importer undertakes that the products are protective masks.	1.5 %
8	Safety headgears of subheading 6506.10 imported for the purpose of sports, provided that the Director-General of Sports and Physical Education Department certifies that those are imported solely for this purpose.	3 %
9	Machines used in coffee industry, provided that the Director-General of Department of Agriculture certifies that they are imported solely for the coffee industry.	Exempted
10	The following, when accompanied by a certificate issued by the Director General of Post and Telecommunication Department or the Director-General of the Department of Civil Aviation as the case may be, to the effect that they are satisfied that the apparatus will not be used for the reception of broadcast wireless:  Transmission apparatus for radio-telephony or radio-telegraphy of subheading 8517.62.53, 8517.62.61, 8517.69.00 and parts thereof of 8517.79.32 and 8517.79.92.	Exempted
11	Apparatus of heading 85.26	5%
12	Reception apparatus of subheading 8527.13 and parts thereof.	Exempted

Sr.	Provision	Tariff Rate
13 14 15 16	<p>The following when they:</p> <p>(a) are of an education, scientific or cultural character within the meaning of the Agreement for Facilitating the International Circulation of Visual and Auditory Materials of an Education, Scientific and Cultural Character adopted at Beirut, Lebanon, in 1948, and</p> <p>(b) have been certified by the Government or by a recognized representative authority of the Government of the United Nations Educational, Scientific or cultural character:</p> <p>Slides and slide films, positive or negative, of subheading 3705.00.90.</p> <p>Cinematographic films (motion picture films), sound or silent, of heading 37.06.</p> <p>Separate sound film track of heading 37.06.</p> <p>Video tape recording and sound recordings of heading 85.23.</p>	Exempted
17	Spare parts of Agricultural Tractors of heading 87.01, provided that the certificate issued by the Director-General of Agricultural Mechanization Department is attached to the import declaration.	Exempted
18	The SKD parts for the road tractors of subheading 8701.21, 8701.22, 8701.23 and 8701.29 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	7.5 %
19	The SKD parts for the road tractors (electric) of subheading 8701.24 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	5 %
20	The CKD parts for the tractors (other than Agricultural tractors) of subheading 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8701.95 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	5 %
21	The SKD parts for the tractors (other than Agricultural tractors) of subheading 8701.30, 8701.91, 8701.92, 8701.93, 8701.94 and 8701.95 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	7.5 %
22	The SKD parts for the vehicles (other than electric) of heading 87.02 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	7.5 %
23	The SKD parts for the vehicles (electric) of heading 87.02 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	5 %

Sr.	Provision	Tariff Rate
24	The SKD parts for the vehicles (other than electric) of heading 87.03 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	7.5 %
25	The SKD parts for the vehicles (electric) of heading 87.03 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	5 %
26	The SKD parts for the vehicles (other than electric) of heading 87.04 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	7.5 %
27	The SKD parts for the vehicles (electric) of heading 87.04 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	5 %
28	The CKD parts for the special purpose motor vehicles of heading 87.05 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	1.5 %
29	The SKD parts for the vehicles (other than electric) of heading 87.11 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	3 %
30	The SKD parts for the vehicles (electric) of heading 87.11 delivered one shipment importation for the production of electric vehicles, provided that the commodities are described as SKD parts for electric vehicles in import license and the certificate issued by the Myanmar Investment Commission are attached to the import declaration.	1.5 %
31	The CKD parts for the trailers and semi-trailers (other than agricultural trailers) of heading 87.16 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	1.5 %
32	The SKD parts for the trailers and semi-trailers (other than agricultural trailer) of heading 87.16 imported for the production of vehicles, provided that the certificate issued by the Myanmar Investment Commission is attached to the import declaration.	3 %
33	The aircrafts of heading 88.02, provided that the Director-General of the Department of Civil Aviation certifies that they are used only for international transport and the vessels of heading 89.01 or 89.02 imported for the transport of persons or goods for sea navigation, provided that the Director-General of the Department of Marine Administration certifies that they are the vessels only to be used for sea navigation.	Exempted