

**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, 3506, 3707 or 38.08 by reason of being put 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 product references the 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 stabiliser (including an anti-caking agent) necessary for their preservation or transport;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 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 and the glass in the form of powder, granules or flakes of heading 32.06.
  - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers 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 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 No. 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 Section 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 uCi/g);
  - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
  - (f) Radioactive residues whether or not usable;

The term "isotopes", for the purposes of this Note and of the wording of headings 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.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		<b>I - CHEMICAL ELEMENTS</b>		
28.01		Fluorine, chlorine, bromine and iodine		
	28011000	- Chlorine	3%	Kg
	28012000	- Iodine	3%	"
	28013000	- Fluorine; bromine	3%	"
28.02	28020000	Sulphur, sublimed or precipitated; colloidal sulphur.	3%	"
28.03	28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	3%	"
28.04		Hydrogen, rare gases and other non-metals.		
	28041000	- Hydrogen	3%	Kg
		- Rare gases:		
	28042100	-- Argon	3%	M <sup>3</sup>
	28042900	-- Other	3%	"
	28043000	- Nitrogen	3%	"
	28044000	- Oxygen	3%	"
	28045000	- Boron; tellurium	3%	"
		- Silicon:		
	28046100	-- Containing by weight not less than 99.99% of silicon	3%	Kg
	28046900	-- Other	3%	"
	28047000	- Phosphorous	3%	"
	28048000	- Arsenic	3%	"
	28049000	- Selenium	3%	"
28.05		Alkali or alkaline-earth metals rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.		
		- Alkali or alkaline-earth metals:		
	28051100	-- Sodium	3%	"
	28051200	-- Calcium	3%	"
	28051900	-- Other	3%	"
	28053000	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	3%	"
	28054000	- Mercury	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		<b>II- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS</b>		
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.		
	28061000	- Hydrogen chloride (hydrochloric acid)	3%	Kg
	28062000	- Chlorosulphuric acid	3%	“
28.07	28070000	Sulphuric acid; oleum.	3%	“
28.08	28080000	Nitric acid; sulphonitric acid	3%	“
28.09		Diphosphorous pentaoxide; phosphoric acid and polyphosphoric acids.		
	28091000	- Diphosphorus pentaoxide	3%	“
	28092000	- Phosphoric acid and polyphosphoric acids	3%	“
28.10	28100000	Oxides of boron; boric acids.	3%	“
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.		
		- Other inorganic acids:		
	28111100	-- Hydrogen flouride (hydroflouric acid)	3%	“
	28111200	-- Hydrogen cyanide (hydrocyanic acid)".	3%	“
	28111900	-- Other	3%	“
		- Other inorganic oxygen compounds of non-metals:		
	28112100	-- Carbon dioxide	3%	“
	28112200	-- Silicon dioxide	3%	“
	28112900	-- Other	3%	“
28.12		<b>III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS</b>		
		Halides and halide oxide of non-metals.		
		- Chloride and chloride oxides		
	28121100	-- Carbonyl dichloride (phosgene)	3%	“
	28121200	-- Phosphorus oxychloride	3%	“
	28121300	-- Phosphorus trichloride	3%	“
	28121400	-- Phosphorus pentachloride	3%	“
	28121500	-- Sulphur monochloride	3%	“
	28121600	-- Sulphur dichloride	3%	“
	28121700	-- Thionyl chloride	3%	“
	28121900	-- Other.	3%	“
	28129000	- Other	3%	“
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.		
	28131000	- Carbon disulphide	3%	“
	28139000	- Other	3%	“
		<b>IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OR METALS</b>		
28.14		Ammonia, anhydrous or in aqueous solution.		
	28141000	- Anhydrous ammonia	3%	“
	28142000	- Ammonia in aqueous solution	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. - Sodium hydroxide (Caustic soda):		
	28151100	-- Solid		
	28151110	--- For pharmaceutical use	3%	Kg
	28151190	--- Other	3%	"
	28151200	-- In aqueous solutions (soda lye or liquid soda)	3%	"
	28152000	- Potassium hydroxide (caustic potash)	3%	"
	28153000	- Peroxides of sodium or potassium	3%	"
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.		
	28161000	- Hydroxide and peroxide of magnesium	3%	"
	28164000	- Oxides, hydroxides and peroxide of strontium or Barium	3%	"
28.17	28170000	Zinc oxide, zinc peroxide.	3%	"
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.		
	28181000	- Artificial corundum, whether or not chemically defined	3%	"
	28182000	- Aluminium oxide	3%	"
	28183000	- Aluminium hydroxide	3%	"
28.19		Chromium oxides and hydroxides.		
	28191000	- Chromium trioxide	3%	"
	28199000	- Other	3%	"
28.20		Manganese oxides.		
	28201000	- Manganese dioxide	3%	"
	28209000	- Other	3%	"
28.21		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> .		
	28211000	- Iron oxides and hydroxides	3%	"
	28212000	- Earth colours	3%	"
28.22	28220000	Cobalt oxides and hydroxides; commercial cobalt oxides.	3%	"
28.23	28230000	Titanium oxides.	3%	"
28.24		Lead oxides; red lead and orange lead.		
	28241000	- Lead monoxide (litharge, massicot)	3%	"
	28249000	- Other	3%	"
28.25		Hydrazine and hydroxylamine and their inorganic salts, other inorganic bases; other metal oxides, hydroxides and peroxides.		
	28251000	- Hydrazine and hydroxylamine and their inorganic salts	3%	"
	28252000	- Lithium oxide and hydroxide	3%	"
	28253000	- Vanadium oxides and hydroxides	3%	"
	28254000	- Nickel oxides and hydroxides	3%	"
	28255000	- Copper oxides and hydroxides	3%	"
	28256000	- Germanium oxides and zirconium dioxide	3%	"
	28257000	- Molybdenum oxides and hydroxides	3%	"
	28258000	- Antimony oxides	3%	"
	28259000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		<b>V- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS</b>		
28.26		<b>Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.</b>		
		- Fluorides:		
	28261200	-- Of aluminium	3%	Kg
	28261900	-- Other	3%	"
	28263000	- Sodium hexafluoroaluminate (synthetic cryolite)	3%	"
	28269000	- Other	3%	"
28.27		<b>Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides, iodides and iodide oxides.</b>		
	28271000	- Ammonium chloride	3%	"
	28272000	- Calcium chloride	3%	"
		- Other chlorides:		
	28273100	-- Of magnesium	3%	"
	28273200	-- Of aluminium	3%	"
	28273500	-- Of nickel	3%	"
	28273900	-- Other	3%	"
		- Chloride oxides and chloride hydroxides:		
	28274100	-- Of copper	3%	"
	28274900	-- Other	3%	"
		- Bromides and bromide oxides:		
	28275100	-- Bromides of sodium or of potassium	3%	"
	28275900	-- Other	3%	"
	28276000	- Iodides and iodide oxides	3%	"
28.28		<b>Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.</b>		
	28281000	- Commercial calcium hypochloric and other calcium hypochlorites	3%	"
	28289000	- Other	3%	"
28.29		<b>Chlorates and perchlorates; bromates and perbromates; iodates and periodates.</b>		
		- Chlorates:		
	28291100	-- Of sodium	3%	"
	28291900	-- Other	3%	"
	28299000	- Other	3%	"
28.30		<b>Sulphides; polysulphides.</b>		
	28301000	- Sodium sulphides	3%	"
	28309000	- Other	3%	"
28.31		<b>Dithionites and sulphonylates.</b>		
	28311000	- Of sodium	3%	"
	28319000	- Other	3%	"
28.32		<b>Sulphites; thiosulphates.</b>		
	28321000	- Sodium sulphites	3%	"
	28322000	- Other sulphites	3%	"
	28323000	- Thiosulphates	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
28.33		<b>Sulphates; alums; peroxosulphates (persulphates).</b>		
	28331100	- Sodium sulphates:		
	28331900	-- Disodium sulphate	3%	Kg
		-- Other	3%	“
		- Other sulphates:		
	28332100	-- Of magnesium	3%	“
	28332200	-- Of aluminium	3%	“
	28332400	-- Of nickel	3%	“
	28332500	-- Of copper	3%	“
	28332700	-- Of barium	3%	“
	28332900	-- Other	3%	“
28333000	- Alums	3%	“	
28334000	- Peroxosulphates (persulphates)	3%	“	
28.34		<b>Nitrites; nitrates.</b>		
	28341000	- Nitrites	3%	“
		- Nitrates:		
	28342100	-- Of potassium	3%	“
	28342900	-- Other	3%	“
28.35		<b>Phosphinates (hypophosphites), phosphonates (phosphites), hosphates and polyphosphates.</b>		
	28351000	- Phosphinates (hypophosphites) and phosphonates (phosphites)	3%	“
		- Phosphates:		
	28352200	-- Of mono-or disodium	3%	“
	28352400	-- Of potassium	3%	“
	28352500	-- Calcium hydrogenorthophosphate (“dicalcium phosphate”)	3%	“
	28352600	-- Other phosphates of calcium	3%	“
	28352900	-- Other	3%	“
		- Polyphosphates:		
	28353100	-- Sodium triphosphate (sodium tripolyphosphate)	3%	“
28353900	-- Other	3%	“	
28.36		<b>Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.</b>		
	28362000	- Disodium carbonate:		
	28362010	--- For medical use (Sodium carbonate )	Nil	“
	28362090	--- Other	3%	“
	28363000	- Sodium hydrogencarbonate (sodium bicarbonate)		
	28364000	- Potassium carbonates	3%	“
	28365000	- Calcium carbonate	3%	“
	28366000	- Barium carbonate	3%	“
		- Other:		
	28369100	-- Lithium carbonates	3%	“
	28369200	-- Strontium carbonate	3%	“
	28369900	-- Other :		
	28369910	--- sodium bicarbonate	3%	“
	28369990	--- Other	3%	“
28.37		<b>Cyanides, cyanide oxides and complex cyanides.</b>		
		- Cyanides and cyanide oxides:		
	28371100	-- Of sodium	3%	“
	28371900	-- Other	3%	“
28372000	- Complex cyanides	3%	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
"28.38"				
28.39		Silicates; commercial alkali metal silicates. - Of sodium:		
	28391100	-- Sodium metasilicates	3%	Kg
	28391900	-- Other	3%	"
	28399000	- Other	3%	"
28.40		Borates; peroxoborates (perborates). - Disodium tetraborate (refined borax):		
	28401100	-- Anhydrous	3%	"
	28401900	-- Other	3%	"
	28402000	- Other borates	3%	"
	28403000	- Peroxoborates (perborates)	3%	"
28.41		Salts of oxometallic or peroxometallic acids.		
	28413000	- Sodium dichromate	3%	"
	28415000	- Other chromates and dichromates; peroxochromates	3%	"
		- Manganites, manganates and permanganates:		
	28416100	-- Potassium permanganate	3%	"
	28416900	-- Other	3%	"
	28417000	- Molybdates	3%	"
	28418000	- Tungstates (wolframates)	3%	"
	28419000	- Other	3%	"
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.		
	28421000	- Double or complex silicates, including aluminosilicates whether or not chemically defined.	3%	"
	28429000	- Other	3%	"
28.43		<b>VI - MISCELLANEOUS</b>		
		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		
	28431000	- Colloidal precious metals	3%	"
		- Silver compounds:		
	28432100	-- Silver nitrate	3%	"
	28432900	-- Other	3%	"
	28433000	- Gold compounds	3%	"
	28439000	- Other compounds; amalgams	3%	"
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.		
	28441000	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds.	3%	"
	28442000	- 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.	3%	"



Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
28.45	28443000	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products. - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:	3%	Kg
	28444100	-- Tritium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing tritium or its compounds	3%	"
	28444200	-- 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 cermet), ceramic products and mixtures containing these elements or compounds	3%	"
	28444300	-- Other radioactive elements and isotopes and compounds; other alloys, Dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds		
	28444400	-- Radioactive residues.	3%	"
	28445000	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	3%	"
	28451000	- Heavy water (deuterium oxide)	3%	"
	28452000	- Boron enriched in boron-10 and its compounds	3%	"
	28453000	- Lithium enriched in lithium-6 and its compounds	3%	"
	28454000	- Helium-3	3%	"
28.46	28459000	- Other Compounds, inorganic or organic of rare-earth metals, of yttrium or of mixtures of these metals.	3%	"
	28461000	- Cerium compounds	3%	"
	28469000	- Other	3%	"
28.47	28470000	Hydrogen peroxide, whether or not solidified with urea.	3%	"
"28.48"				
28.49		Carbides, whether or not chemically defined.		
	28491000	- Of calcium	3%	"
	28492000	- Of silicon	3%	"
	28499000	- Other	3%	"
28.50	28500000	Hydrides, nitrides, oxides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	3%	"
"28.51"				
28.52		Inorganic or organic Compounds of mercury, whether or not chemically defined, excluding amalgams.		
	28521000	- Chemically defined	3%	"
	28529000	- Other	3%	"
28.53		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.		
	28531000	- Cyanogen chloride (chlorcyan)	3%	"
	28539000	- Other".	3%	"

**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);

- (j) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tables, 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, clearing of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholate 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. Heading 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 of function 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 (anti-hormones);
- (b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

**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.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
29.01	29011000	<b>I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>			
		Acyclic hydrocarbons.			
		- Saturated	3%	Kg	
		- Unsaturated:			
		-- Ethylene	3%	“	
		-- Propene (prophlene)	3%	“	
		-- Butene (butylene) and isomers thereof	3%	“	
29.02	29012300	-- Buta-1, 3-diene and isoprene	3%	“	
		29012400	-- Other	3%	“
		29012900	Cyclic hydrocarbons.		
			- Cyclanes, cyclenes and cycloterpenes:		
			-- Cyclohexane	3%	“
			-- Other	3%	“
			- Benzene	3%	“
			- Toluene	3%	“
			- Xylenes:		
			-- O-Xylene	3%	“
			-- M-Xylene	3%	“
			-- P-Xylene	3%	“
			-- Mixed xylene isomers	3%	“
			- Styrene	3%	“
			- Ethylbenzene	3%	“
- Cumene	3%		“		
- Other :					
--- Naphtalene	3%	“			
--- Other	3%	“			

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.03		<b>Halogenated derivatives of hydrocarbons.</b>		
		- Saturated chlorinated derivatives of acyclic hydrocarbons:		
	29031100	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	3%	Kg
	29031200	-- Dichloromethane (methylene chloride)	3%	"
	29031300	-- Chloroform (trichloromethane)	3%	"
	29031400	-- Carbon tetrachloride	3%	"
	29031500	-- Ethylene dichloride (ISO) (1,2 – dichloroethane)	3%	"
	29031900	-- Other	3%	"
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
	29032100	-- Vinyl chloride (chloroethylene)	3%	"
	29032200	-- Trichloroethylene	3%	"
	29032300	-- Tetrachloroethylene (perchloroethylene)	3%	"
	29032900	-- Other	3%	"
		- Saturated fluorinated derivatives of acyclic hydrocarbons :		
	29034100	-- Trifluoromethane (HFC-23)	3%	"
	29034200	-- Difluoromethane (HFC-32)	3%	"
	29034300	-- Fluoromethane (HFC-41) , 1 , 2-difluoroethane (HFC-152) and 1,1-difluoroethane (HFC-152a)	3%	"
	29034400	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	3%	"
	29034500	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	3%	"
	29034600	-- 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)	3%	"
	29034700	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	3%	"
	29034800	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	3%	"
	29034900	-- Other		
		- Unsaturated fluorinated derivatives of acyclic hydrocarbons :		
	29035100	-- 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)	3%	"
	29035900	-- Other	3%	"
		- Brominated or iodinated derivatives of acyclic hydrocarbons :		
	29036100	-- Methyl bromide (bromomethane)	3%	"
	29036200	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	3%	"
	29036900	-- Other	3%	"
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
	29037100	-- Chlorodifluoromethane (HCFC-22)	3%	"
	29037200	-- Dichlorotrifluoroethanes (HCFC-123)	3%	"
	29037300	-- Dichlorofluoroethanes (HCFC-141, 141b)	3%	"
	29037400	-- Chlorodifluoroethanes (HCFC-142, 142b)	3%	"
	29037500	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	3%	"
	29037600	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	3%	"
	29037700	-- Other, perhalogenated only with fluorine and chlorine	3%	"
	29037800	-- Other perhalogenated derivatives	3%	"
	29037900	-- Other	3%	"
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
	29038100	-- 1,2,3,4,5,6- Hexachlorocyclohexane (HCH (ISO), including Lindane (ISO, INN):		
	29038110	--- For agricultural use	3%	"
	29038190	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	29038200	-- Aldrin (ISO), chlordane (ISO) and Heptachlor (ISO)	3%	"
	29038300	-- Mirex ( ISO)	3%	"
	29038900	-- Other:		
	29038910	--- For agricultural. Use	3%	"
	29038990	--- Other	3%	"
		- Halogenated derivatives of aromatic hydrocarbons:		
	29039100	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene:		
	29039110	--- For agricultural. Use	3%	"
	29039190	--- Other	3%	"
	29039200	- Hexachloroberzene (ISO) and DDT (ISO) clofenotane (INN), (1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane):		
	29039210	--- For agricultural. Use	3%	"
	29039290	--- Other	3%	"
	29039300	-- Pentachlorobenzene(ISO)	3%	"
	29039400	-- Hexabromobiphenyls".	3%	"
	29039900	-- Other:		
	29039910	--- For agricultural. Use	3%	"
	29039990	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.04		<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.</b>		
	29041000	- Derivatives containing only sulpho groups, their salts and ethyl esters	3%	Kg
	29042000	- Derivatives containing only nitro or only nitroso groups	3%	“
		- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride:		
	29043100	-- Perfluorooctane sulphonic acid	3%	“
	29043200	-- Ammonium Perfluorooctane sulphonate	3%	“
	29043300	-- Lithium perfluorooctane sulphonate	3%	“
	29043400	-- Potassium perfluorooctane sulphonate	3%	“
	29043500	-- Other salts of perfluorooctane sulphonic acid	3%	“
	29043600	-- Perfluorooctane sulphonyl fluoride"	3%	“
	29049000	- Other:		
	29049100	--Trichloronitromethane (chloropicrin)	3%	“
	29049900	-- Other.	3%	“
<b>II - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>				
29.05		<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>		
		- Saturated monohydric alcohols:		
	29051100	-- Methanol (methyl alcohol)	3%	“
	29051200	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl) alcohol)	3%	“
	29051300	-- Butan-1-ol (n-butyl alcohol)	3%	“
	29051400	-- Other butanols	3%	“
	29051600	-- Octanol (octyl alcohol) and isomers thereof	3%	“
	29051700	-- Dodecan-1-ol (lauryl alcohol), hexadecane-1ol (cetyl alcohol) and octadecan-1ol (stearyl alcohol)	3%	“
	29051900	-- Other	3%	“
		- Unsaturated monohydric alcohols:		
	29052200	-- Acyclic terpene alcohols	3%	“
	29052900	-- Other	3%	“
		- Diols:		
	29053100	-- Ethylene glycol (ethanediol)	3%	“
	29053200	-- Propylene glycol (propane- 1, 2-diol)	3%	“
	29053900	-- Other	3%	“
		- Other polyhydric alcohols:		
	29054100	-- 2-Ethyl-2-(hydroxymethyl)propane-1, 3-diol (trimethylolpropane)	3%	“
	29054200	-- Pentaerythritol	3%	“
	29054300	-- Mannitol	3%	“
	29054400	-- D-glucitol (sorbitol)	3%	“
	29054500	-- Glycerol	3%	“
	29054900	-- Other	3%	“
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
	29055100	-- Ethchlorvynol (INN)	3%	“
	29055900	-- Other	3%	“
	29.06		<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>	
		- Cyclanic, cyclenic or cycloterpenic:		
29061100		-- Menthol	3%	“
29061200		-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	3%	“
29061300		-- Sterols and inositols	3%	“
29061900	-- Other	3%	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.07	29062100	- Aromatic:	3%	Kg
	29062900	-- Benzyl alcohol	3%	“
		-- Other		
		<b>III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
		Phenols; phenol-alcohols.		
		- Monophenols:		
	29071100	-- Phenol (hydroxybenzene) and its salts	3%	“
	29071200	-- Cresols and their salts	3%	“
	29071300	-- Octylphenol, nonylphenol and their isomers; salts thereof	3%	“
	29071500	-- Naphthols and their salts	3%	“
	29071900	-- Other	3%	“
		- Polyphenols; Phenol-alcohols:		
	29072100	-- Resorcinol and its salts	3%	“
	29072200	-- Hydroquinone (quinol) and its salts	3%	“
29072300	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylpropane) and its salts	3%	“	
29072900	-- Other	3%	“	
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		
		- Derivatives containing only halogen substitutes and their salts:		
	29081100	-- Pentachlorophenol (ISO)	3%	“
	29081900	-- Other	3%	“
		- Other:		
	29089100	-- Dinoseb (ISO) and its salts	3%	“
29089200	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	3%	“	
29089900	-- Other	3%	“	
29.09		<b>IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
		Esther, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone eroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	29091100	-- Diethyl ether	3%	“
	29091900	-- Other	3%	“
	29092000	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	3%	“
	29093000	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	“
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
	29094100	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	3%	“
	29094300	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	3%	“
	29094400	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	3%	“
	29094900	-- Other	3%	“



Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.10	29095000	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	3%	Kg
	29096000	- Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides,, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	3%	“
		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	29101000	- Oxirane (ethylene oxide)	3%	“
	29102000	- Methyloxirane (propylene oxide)	3%	“
	29103000	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	3%	“
	29104000	- Dieldrin (ISO, INN)	3%	“
	29105000	- Endrin.(ISO)	3%	“
29109000	- Other	3%	“	
29.11	29110000	Acetals, and hemi-acetals, whether or not with other oxygen function, and their halogenated sulphonated, nitrated or nitrosated derivatives.	3%	“
29.12		<b>V - ALDEHYDE-FUNCTION COMPOUNDS</b>		
		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		
		- Acyclic aldehydes without other oxygen function:		
	29121100	-- Methanal (formaldehyde)	3%	“
	29121200	-- Ethanal (acetaldehyde)	3%	“
	29121900	-- Other	3%	“
		- Cyclic aldehydes without other oxygen function:		
	29122100	-- Benzaldehyde	3%	“
	29122900	-- Other	3%	“
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
	29124100	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	3%	“
	29124200	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	3%	“
	29124900	-- Other	3%	“
	29125000	- Cyclic polymers of aldehydes	3%	“
	29126000	- Paraformaldehyde	3%	“
29.13	29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	3%	“
29.14		<b>VI - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS</b>		
		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Acyclic ketones without other oxygen function:		
	29141100	-- Acetone	3%	“
	29141200	-- Butanone (methyl ethyl ketone)	3%	“
	29141300	-- 4-Methylpentan 2-one (methyl isobutyl ketone)	3%	“
	29141900	-- Other	3%	“
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
	29142200	-- Cyclohexanone and methylcyclohexanones	3%	“
	29142300	-- Ionones and methylionones	3%	“
	29142900	-- Other	3%	“
		- Aromatic ketones without other oxygen function:		
	29143100	-- Phenylacetone (phenylpropan-2-one)	3%	“
29143900	-- Other	3%	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.15	29144000	- Ketone-alcohols and ketone-aldehydes	3%	Kg
	29145000	- Ketone-phenols and ketones with other oxygen function	3%	“
		- Quinones:		
	29146100	-- Anthraquinone	3%	“
	29146200	-- Coenzyme Q10 (ubidecarenone (INN)).	3%	“
	29146900	-- Other	3%	“
		- Halogenated, sulphonated, nitrated or nitrosated derivatives :		
	29147100	-- Chlordecone (ISO).	3%	“
	29147900	-- Other.	3%	“
		<b>VII - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Formic acid, its salts and esters:		
	29151100	-- Formic acid	3%	“
	29151200	-- Salts of formic acid	3%	“
29151300	-- Esters of formic acid	3%	“	
	- Acetic acid and its salts; acetic anhydride:			
29152100	-- Acetic acid	3%	“	
29152400	-- Acetic anhydride	3%	“	
29152900	-- Other	3%	“	
	- Esters of acetic acid:			
29153100	-- Ethyl acetate	3%	“	
29153200	-- Vinyl acetate	3%	“	
29153300	-- n-Butyl acetate	3%	“	
29153600	-- Dinoseb (ISO) acetate	3%	“	
29153900	-- Other	3%	“	
29154000	- Mono-, di- or trichloroacetic acids, their salts and esters	3%	“	
29155000	- Propionic acid, its salts and esters	3%	“	
29156000	- Butanoic acids, pentanoic acids, their salts and esters	3%	“	
29157000	- Palmitic acid, stearic acid, their salts and esters	3%	“	
29159000	- Other	3%	“	
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides peroxides, peroxyacids and their derivatives:		
	29161100	-- Acrylic acid and its salts	3%	“
	29161200	-- Esters of acrylic acid	3%	“
	29161300	-- Methacrylic acid and its salts	3%	“
	29161400	-- Esters of methacrylic acid	3%	“
	29161500	-- Oleic, linoleic or linolenic acids, their salts and esters	3%	“
	29161600	-- Binapacryl (ISO)	3%	“
	29161900	-- Other	3%	“
	29162000	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3%	“
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	29163100	-- Benzoic acid, its salts and esters	3%	“
	29163200	-- Benzoyl peroxide and benzoyl chloride	3%	“
	29163400	-- Phenylacetic acid and its salts	3%	“
29163900	-- Other	3%	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	29171100	-- Oxalic acid, its salts and esters	3%	Kg
	29171200	-- Adipic acid, its salts and esters	3%	"
	29171300	-- Azelaic acid, sebacic acid, their salts and esters	3%	"
	29171400	-- Maleic anhydride	3%	"
	29171900	-- Other	3%	"
	29172000	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3%	"
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	29173200	-- Dioctyl orthophthalates	3%	"
	29173300	-- Dinonyl or didecyl orthophthalates	3%	"
	29173400	-- Other esters of orthophthalic acid	3%	"
	29173500	-- Phthalic anhydride	3%	"
	29173600	-- Terephthalic acid and its salts	3%	"
	29173700	-- Dimethyl terephthalate	3%	"
	29173900	-- Other	3%	"
29.18		halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	29181100	-- Lactic acid, its salts and esters	3%	"
	29181200	-- Tartaric acid	3%	"
	29181300	-- Salts and esters of tartaric acid	3%	"
	29181400	-- Citric acid	3%	"
	29181500	-- Salts and esters of citric acid	3%	"
	29181600	-- Gluconic acid, its salts and esters	3%	"
	29181700	-- 2,2-Diphenyl -2- hydroxyacetic acid (benzilic acid).	3%	"
	29181800	-- Chlorobenzilate (ISO)	3%	"
	29181900	-- Other	3%	"
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
	29182100	-- Salicylic acid and its salt	3%	"
	29182200	-- O-Acetylsalicylic acid, its salts and esters	3%	"
	29182300	-- Other esters of salicylic acid and their salts	3%	"
	29182900	-- Other	3%	"
	29183000	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	3%	"
		- Other:		
	29189100	-- 2,4,5-T(ISO) (2,4,5-Trichlorophenoxyacetic Acid), its salts and esters.	3%	"
	29189900	-- Other	3%	"
		<b>VIII - ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b>		
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	29191000	- Tris (2,3 dibromopropyl) phosphate.	3%	"
	29199000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	29201100	-- Parathion (ISO) and Parathion – Methyl (ISO) (Methyl - Parathion)	3%	Kg
	29201900	-- Other	3%	“
		- Phosphite esters and their salts ; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
	29202100	--Dimethyl phosphate	3%	“
	29202200	-- Diethyl phosphate	3%	“
	29202300	--Trimethyl phosphate	3%	“
	29202400	-- Triethyl phosphate	3%	“
	29202900	-- Other".	3%	“
	29203000	- Endosulfan (ISO)".	3%	“
	29209000	- Other	3%	“
		<b>IX - NITROGEN-FUNCTION COMPOUNDS</b>		
29.21		Amine-function compound.		
		- Acyclic monoamines and their derivatives; salts thereof:		
	29211100	-- Methylamine, di-or trimethylamine and their salts	3%	“
	29211200	-- 2-(N,N-Dimethylamino ) ethylchloride hydrochloride	3%	“
	29211300	-- 2-(N,N-Diethylamino) ethylchloride hydrochloride	3%	“
	29211400	-- 2-(N,N-Diisopropylamino) ethylchloride hydrochloride	3%	“
	29211900	-- Other	3%	“
		- Acyclic polyamines and their derivatives; salts thereof:		
	29212100	-- Ethylenediamine and its salts	3%	“
	29212200	-- Hexamethylenediamine and its salts	3%	“
	29212900	-- Other	3%	“
	29213000	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	3%	“
		- Aromatic monoamines and their derivatives; salts thereof:		
	29214100	-- Aniline and its salts	3%	“
	29214200	-- Aniline derivatives and their salts	3%	“
	29214300	-- Toluidines and their derivatives; salts thereof	3%	“
	29214400	-- Diphenylamine and its derivatives; salts thereof	3%	“
	29214500	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	3%	“
	29214600	-- Amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), leftamphetamine (INN), levamphetamine (INN), mefenorex (INN), and phentermine (INN); salts thereof.	3%	“
	29214900	-- Other	3%	“
		- Aromatic polyamines and their derivatives; salts thereof:		
	29215100	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	3%	“
	29215900	-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.22		Oxygen-function amino-compounds.		
		- Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; their ethers and esters, salts thereof:		
	29221100	-- Monoethanolamine and its salts	3%	Kg
	29221200	-- Diethanolamine and its salts	3%	"
	29221300	-- Triethanolamine and its salts	3%	"
	29221400	-- Dextropropoxyphene (INN) and its salts	3%	"
	29221500	--Triethanolamine	3%	"
	29221600	--Diethanolammonium perfluorooctane sulphonate	3%	"
	29221700	-- Methyl-diethanolamine and ethyl-diethanolamine	3%	"
	29221800	--2-(N, N-Diisopropylamino) ethanol".	3%	"
	29221900	-- Other	3%	"
		- Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof:		
	29222100	-- Aminohydroxynaphthalenesulphonic acids and their salts	3%	"
	29222900	-- Other	3%	"
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
	29223100	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	3%	"
	29223900	-- Other	3%	"
		- Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof:		
	29224100	-- Lysine and its esters; salts thereof	3%	"
	29224200	-- Glutamic acid and its salts:		"
	29224210	--- For foods	10%	"
	29224290	--- Other	3%	"
	29224300	-- Anthranilic acid and its salts	3%	"
	29224400	-- Tilidine (INN) and its salts	3%	"
	29224900	-- Other	3%	"
	29225000	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	3%	"
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.		
	29231000	- Choline and its salts	3%	"
	29232000	- Lecithins and other phosphaminolipids	3%	"
	29233000	- Tetraethylammonium perfluorooctane sulphonate –	3%	"
	29234000	- Didecyl-dimethylammonium perfluorooctane sulphonate".	3%	"
	29239000	- Other	3%	"
29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.		
		- Acyclic amides (including acyclic carbamates) and their derivatives, salts thereof:		
	29241100	-- Meprobamate (INN)	3%	"
	29241200	-- Fluoroacetamide (ISO), Monocrotophos (ISO) and Phosphamidon (ISO)	3%	"
	29241900	-- Other	3%	"
		- Cyclic amides (including cyclic carbamates) and their derivatives, salts thereof:		
	29242100	-- Ureines and their derivatives; salts thereof:		
	29242110	--- P-Ethoxyphenylurea	3%	"
	29242190	--- Other	3%	"
	29242300	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	3%	"
	29242400	-- Ethinamate (INN)	3%	"
	29242500	-- Alachlor (ISO)	3%	"
	29242900	-- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds. - Imides and their derivatives; salts thereof:		
	29251100	-- Saccharin and its salts	3%	Kg
	29251200	-- Glutethimide (INN)	3%	"
	29251900	-- Other	3%	"
		- Imines and their derivatives; salts thereof:		
	29252100	-- Chlordimeform (ISO)	3%	"
	29252900	-- Other	3%	"
29.26		Nitrile-function compounds.		
	29261000	- Acrylonitrile	3%	"
	29262000	- 1-Cyanoguanidine (dicyandiamide)	3%	"
	29263000	- Fenproporex (INN) and its salts methadone (INN) intermediate (4 cyano-2-dimethylamino-4, 4-diphenybutane)	3%	"
	29264000	- Alpha-Phenylacetoacetonitrile".	3%	"
	29269000	- Other	3%	"
29.27	29270000	Diazo-, azo- or azoxy-compounds.	3%	"
29.28	29280000	Organic derivatives of hydrazine or of hydroxylamine.	3%	"
29.29		Compounds with other nitrogen function.		
	29291000	- Isocyanates	3%	"
	29299000	- Other:		
	29299010	--- Calcium cyclohexylsulphamate and sodium cyclohexylsulphamate	3%	"
	29299090	--- Other	3%	"
29.30		<b>X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES</b>		
		Organo-sulphur compounds.		
	29301000	- 2-(N,N-Dimethylamino) ethanethiol	3%	"
	29302000	- Thiocarbamates and dithiocarbamates	3%	"
	29303000	- Thiuram mono-, di- or tetrasulphides	3%	"
	29304000	- Methionine	3%	"
	29306000	- 2-(N, N-Diethylamino )ethanethiol	3%	"
	29307000	- Bis (2-hydroxyethyl)sulfide (thiodiglycol (INN))".	3%	"
	29308000	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)".	3%	"
	29309000	- Other	3%	"
29.31		Other organo-inorganic compounds.		
	29311000	- Tetramethyl lead and tetraethyl lead	3%	"
	29312000	- Tributyltin compounds	3%	"
		- Non-halogenated organo-phosphorous derivatives:		
	29314100	-- Dimethyl methylphosphonate	3%	"
	29314200	-- Dimethyl propylphosphonate	3%	"
	29314300	-- Diethyl ethylphosphonate	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
29.32	29314400	-- Methylphosphonic acid	3%	Kg	
	29314500	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	3%	"	
	29314600	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	3%	"	
	29314700	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	3%	"	
	29314800	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9 dioxide	3%	"	
	29314900	-- Other. - Halogenated organo-phosphorous derivatives:	3%	"	
	29315100	-- Methylphosphonic dichloride	3%	"	
	29315200	-- Propylphosphonic dichloride	3%	"	
	29315300	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methyl phosphonothionate	3%	"	
	29315400	-- Trichlorfon (ISO)	3%	"	
	29315900	-- Other	3%	"	
	29319000	- Other	3%	"	
			Heterocyclic compounds with oxygen hetero-atom(s) only.		
			- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
	29321100	-- Tetrahydrofuran	3%	"	
	29321200	-- 2-Furaldehyde (furfuraldehyde)	3%	"	
	29321300	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	3%	"	
	29321400	-- Sucralose".	3%	"	
	29321900	-- Other	3%	"	
	29322000	- Lactones - Other:	3%	"	
	29329100	-- Isosafrole	3%	"	
	29329200	-- 1-(1,3-Benzodioxol-5-yl) propan-2-one	3%	"	
	29329300	-- Piperonal	3%	"	
	29329400	-- Safrole	3%	"	
	29329500	-- Tetrahydrocannabinols	3%	"	
	29329600	-- Carbofuran (ISO)	3%	"	
	29329900	-- Other	3%	"	
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.			
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
	29331100	-- Phenazone (antipyrin) and its derivatives	3%	"	
	29331900	-- Other - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	3%	"	
	29332100	-- Hydantoin and its derivatives	3%	"	
	29332900	-- Other - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	3%	"	
	29333100	-- Pyridine and its salts	3%	"	
	29333200	-- Piperidine and its salts	3%	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	29333300	-- 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".	3%	"
	29333400	-- Other fentanyls and their derivatives	3%	"
	29333500	-- 3-Quinuclidinol	3%	"
	29333600	-- 4-Anilino-N-phenethylpiperidine (ANPP)	3%	"
	29333700	-- N-Phenethyl-4-piperidone (NPP)	3%	"
	29333900	-- Other	3%	"
		- Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
	29334100	-- Levorphanol (INN) and its salts	3%	Kg
	29334900	-- Other	3%	"
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
	29335200	-- Malonylurea (barbituric acid) and its salts	3%	"
	29335300	-- Allobarbitol (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbitol (INN), methylphenobarbital (INN), pentobarbital (INN) Phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	3%	"
	29335400	-- Other derivatives of malonylurea (barbituric acid); salts thereof	3%	"
	29335500	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	3%	"
	29335900	-- Other	3%	"
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
	29336100	-- Melamine	3%	"
	29336900	-- Other	3%	"
		- Lactams:		
	29337100	-- 6-Hexanelactam (epsilon-caprolactam)	3%	"
	29337200	-- Clobazam (INN) and methypylon (INN)	3%	"
	29337900	-- Other lactams	3%	"
		- Other:		
	29339100	-- Alprazolam (INN), camazepam (INN), chloriazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN) fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lorametazepam (INN), mazindol (INN), medazepam (INN) nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN) pyrovalerone (INN), temazepam (INN), tetrazepam (INN), and triazolam (INN); salts thereof	3%	"
	29339200	-- Azinphos-methyl (ISO)	3%	"
	29339900	-- Other	3%	"
29.34		Nucleic acids and their salts, whether or not chemically defined; other heterocycline compounds.		
	29341000	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	3%	"
	29342000	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused.	3%	"
	29343000	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused.	3%	"



Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.35	29349100	-Other: -- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), phenmetrazine (INN), and sufentanil (INN); salts thereof.	3%	“
	29349200	-- Other fentanyl and their derivatives	3%	“
	29349900	-- Other	3%	“
		Sulphonamides.		
	29351000	- N-Methylperfluorooctane sulphonamide	3%	“
	29352000	- N-Ethylperfluorooctane sulphonamide	3%	“
	29353000	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	3%	“
	29354000	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	3%	“
	29355000	- Other perfluorooctane sulphonamides	3%	“
	29359000	-Other.	3%	“
29.36		<b>XI - PROVITAMINS, VITAMINS AND HORMONES</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. - Vitamins and their derivatives, unmixed:		
	29362100	-- Vitamins A and their derivatives	Nil	Kg
	29362200	-- Vitamin B <sub>1</sub> and its derivatives	Nil	“
	29362300	-- Vitamin B <sub>2</sub> and its derivatives	Nil	“
	29362400	-- D- or DL-Pantothenic acid (Vitamin B <sub>5</sub> ) and its derivatives	Nil	“
	29362500	-- Vitamin B <sub>6</sub> and its derivatives	Nil	“
	29362600	-- Vitamin B <sub>12</sub> and its derivatives	Nil	“
	29362700	-- Vitamin C and its derivatives	Nil	“
	29362800	-- Vitamin E and its derivatives	Nil	“
	29362900	-- Other vitamins and their derivatives	Nil	“
29369000	- Other, including natural concentrates	Nil	“	
29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones. - Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
	29371100	-- Somatotropin, its derivatives and structural analogues	Nil	“
	29371200	-- Insulin and its salts	Nil	“
	29371900	-- Other	Nil	“
		- Steroidal hormones, their derivatives and structural analogues:		
	29372100	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	Nil	“
	29372200	-- Halogenated derivatives of adrenal cortical hormones	Nil	“
	29372300	-- Oestrogens and progestogens	Nil	“
	29372900	-- Other	Nil	“
	29375000	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	Nil	“
29379000	- Other	Nil	“	
29.38		<b>XII - GLYCOSIDES AND ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES</b> Glyeosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
	29381000	- Rutoside (rutin) and its derivatives	3%	“
	29389000	- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
29.39		Alkaloids, natural or reproduced by sythesis, and their salts, ethers, esters and other derivatives.		
	29391100	- Alkaloids of opium and their derivatives; salts thereof: -- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodoe (INN), hydromorphone (INN), morphine, nicomorhpine (INN), oxycodoe (INN), oxymorphone (INN), pholcodie (INN), thebacon (INN) and thebaine; salts thereof	3%	Kg
	29391900	-- Other	3%	“
	29392000	- Alkaloids of cinchona and their derivatives; salts thereof	3%	“
	29393000	- Caffeine and its salts	3%	“
		- Alkaloids of ephedra and their derivatives; salts thereof :		
	29394100	-- Ephedrine and its salts	3%	“
	29394200	-- Pseudoephedrine (INN) and its salts	3%	“
	29394300	-- Cathine (INN) and its salts	3%	“
	29394400	-- Norephedrine and its salts	3%	“
	29394500	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	3%	“
	29394900	-- Other	3%	“
		- Theophylline and aminophylline (theophylline-ethylene-diamine) and their derivatives; salts thereof		
	29395100	-- Fenetyline (INN) and its salts	3%	“
	29395900	-- Other	3%	“
		- Alkaloids of rye ergot and their derivatives; salts thereof:		
	29396100	-- Ergometrine (INN) and its salts	3%	“
	29396200	-- Ergotamine (INN) and its salts	3%	“
	29396300	-- Lysergic acid and its salts	3%	“
	29396900	-- Other	3%	“
		- Other, of vegetal origin:		
	29397200	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	3%	“
	29397900	-- Other	3%	“
	29398000	- Other	3%	“
		<b>XIII - OTHER ORGANIC COMPOUNDS</b>		
29.40	29400000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38, or 29.39.	3%	“
29.41		Antibiotics.		
	29411000	- Penicillins and their derivatives with a penicillanic acid structure, salts thereof	Nil	“
	29412000	- Streptomycins and their derivatives; salts thereof	Nil	“
	29413000	- Tetracyclines and their derivatives; salts thereof	Nil	“
	29414000	- Chloramphenicol and its derivatives; salts thereof	Nil	“
	29415000	- Erythromycin and its derivatives; salts thereof	Nil	“
	29419000	- Other	Nil	“
29.42	29420000	Other organic compounds.	3%	“

**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 preparation 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 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 purposes 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 face plates.

**Subheading note:**

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 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 inaection combine with other oharmaceutical 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; artemimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine(INN); piperazine (INN); pyrimethamine (INN) or sulfadoxine (INN).".

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs 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.		
	30012000	- Extracts of glands or other organs or of their secretions:		
	30012010	--- Heparin and its salts	Nil	Kg
	30012090	--- Other	Nil	"
	30019000	- Other	Nil	"
30.02		Human blood; animal blood preped for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified.		
	30021200	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes : -- Antisera and other blood fractions	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
30.03	30021300	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	Nil	Kg	
	30021400	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	Nil	"	
	30021500	-- Immunological products, put up in measured doses or in forms or packings for retail sale - Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :	Nil	"	
	30024100	-- Vaccines for human medicine	Nil	"	
	30024200	-- Vaccines for veterinary medicine	Nil	"	
	30024900	-- Other - Cell cultures, whether or not modified :	Nil	"	
	30025100	-- Cell therapy products	Nil	"	
	30025900	-- Other	Nil	"	
	30029000	- Other:			
	30029010	--- Ricin	Nil	"	
	30029020	--- Saxitoxin	Nil	"	
	30029090	--- Other	Nil	"	
			<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>		
		30031000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Nil	"
		30032000	- Other, containing antibiotics. - Other , containing hormones or other products of heading 29.37 :	Nil	"
		30033100	-- Containing insulin	Nil	"
		30033900	-- Other - Other, containing alkaloids or derivatives thereof :	Nil	"
		30034100	-- Containing ephedrine or its salts	Nil	"
		30034200	-- Containing pseudoephedrine (INN) or its salts	Nil	"
		30034300	-- Containing norephedrine or its salts	Nil	"
		30034900	-- Other	Nil	"
		30036000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter".	Nil	"
		30039000	- Other:		
	30039010	--- For the treatment of malaria.	Nil	"	
	30039020	--- For the treatment of tumors, cancer, bilharzia, or dangerous and chronic, phycological or neurogenic diseases; other organ transplantation medicaments; other cardio vascular medicaments; artificial plasma substitutes	Nil	"	
	30039090	--- Other.	Nil	"	
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 forms of trans dermal administration systems) or in forms or packings for retail sale.</b>			
	30041000	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	Nil	"	
	30042000	- Other, containing antibiotics - Other, containing hormones or other products of heading 29.37:	Nil	"	
	30043100	-- Containing insulin	Nil	"	
	30043200	-- Containing corticosteroid hormones, their derivatives or structural analogues	Nil	"	
	30043900	-- Other	Nil	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Other, containing alkaloids or derivatives thereof:		
	30044100	-- Containing ephedrine or its salts	Nil	“
	30044200	-- Containing pseudoephedrine (INN) or its salts	Nil	“
	30044300	-- Containing norephedrine or its salts	Nil	“
	30044900	-- Other	Nil	“
	30045000	Other, containing vitamins or other products of heading 29.36	Nil	Kg
	30046000	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter"	Nil	“
	30049000	- Other:		
	30049010	--- For the treatment of malaria.	Nil	“
	30049090	--- Other.	Nil	“
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.		
	30051000	- Adhesive dressings and other articles having an adhesive layer	Nil	“
	30059000	- Other :		
	30059010	--- White absorbent cotton	Nil	“
	30059090	--- Other	Nil	“
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.		
	30061000	- 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.	Nil	“
	30063000	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Nil	“
	30064000	- Dental cements and other dental fillings; bone reconstruction cements	Nil	“
	30065000	- First-aid boxes and kits	Nil	“
	30066000	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides:		
	30066010	--- Based on hormones or on other products of heading 29.37	Nil	“
	30066090	--- Based on spermicides	Nil	“
	30067000	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	Nil	“
		- Other:		
	30069100	-- Appliances identifiable for astomy use.	Nil	“
	30069200	-- Waste pharmaceuticals.	Nil	“
	30069300	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	Nil	“

**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.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
31.01	31010000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated, fertilisers produced by the mixing or chemical treatment of animal or vegetable products.		
	31010010	--- Animal or vegetable fertilizers, other than guano	Nil	Kg
	31010020	--- Guano	Nil	“
	31010090	--- Other	Nil	“
31.02		Mineral or chemical fertilisers, nitrogenous.		
	31021000	- Urea, whether or not in aqueous solution - Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	Nil	“
	31022100	-- Ammonium sulphate	Nil	“
	31022900	-- Other	Nil	“
	31023000	- Ammonium nitrate, whether or not in aqueous solution	Nil	“
	31024000	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Nil	“
	31025000	- Sodium nitrate:		
	31025010	--- With a nitrogen content exceeding 16.3 % by weight	Nil	“
	31025090	--- Other	Nil	“
	31026000	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Nil	“
	31028000	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Nil	“
31029000	- Other, including mixtures not specified in the foregoing subheadings	Nil	“	
31.03		Mineral or chemical fertilisers, phosphatic.		
	31031100	- Superphosphates: -- Containing by weight 35 % or more of diphosphorus pentaoxide (P <sub>2</sub> O <sub>5</sub> )	Nil	“
	31031900	-- Other.	Nil	“
	31039000	- Other	Nil	“



Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
31.04		Mineral or chemical fertilisers, potassic.		
	31042000	- Potassium chloride	Nil	Kg
	31043000	- Potassium sulphate:		
	31043010	--- With a potassium content exceeding 52 % by weight	Nil	“
	31043090	--- Other	Nil	“
	31049000	- Other:		
	31049010	--- Magnesium potassium sulphate containing 30 % or more by weight of potassium sulphate	Nil	“
	31049090	--- Other	Nil	“
31.05		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.		
	31051000	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 k	Nil	“
	31052000	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Nil	“
	31053000	- Diammonium hydrogenorthophosphate (diammonium phosphate)	Nil	“
	31054000	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Nil	“
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
	31055100	-- Containing nitrates and phosphates	Nil	“
	31055900	-- Other	Nil	“
	31056000	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	Nil	“
	31059000	- Other	Nil	“

**CHAPTER 32**  
**TANNING OR DYEING EXTRACTS; TANNIS**  
**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.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives		
	32011000	- Quebracho extract	3%	Kg
	32012000	- Wattle extract	3%	"
	32019000	- Other	3%	"
32.02		Synthetic organic tanning substances; inorganic tanning substances, tanning preparation, whether or not containing natural tanning substances, enzymatic preparations for pre-tanning.		
	32021000	- Synthetic organic tanning substances	3%	"
	32029000	- Other	3%	"
32.03	32030000	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.	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. - Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:		
	32041100	-- Disperse dyes and preparations based thereon	3%	Kg
	32041200	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	3%	"
	32041300	-- Basic dyes and preparations based thereon:		
	32041310	--- Opadry	3%	"
	32041390	--- Other	3%	"
	32041400	-- Direct dyes and preparations based thereon	3%	"
	32041500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	3%	"
	32041600	-- Reactive dyes and preparations based thereon	3%	"
	32041700	-- Pigments and preparations based thereon	3%	"
	32041800	-- Carotenoid colouring matters and preparations based thereon	3%	"
	32041900	-- Other, including mixtures of colouring matter of two or more of the subheading 3204.11 to 3204.19	3%	"
	32042000	- Synthetic organic products of a kind used as fluorescent brightening agents	3%	"
	32049000	- Other:	3%	"
32.05	32050000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	3%	"
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined. - Pigments and preparations based on titanium dioxide:		
	32061100	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	3%	"
	32061900	-- Other	3%	"
	32062000	- Pigments and preparations based on chromium compounds - Other colouring matter and other preparations:	3%	"
	32064100	-- Ultramarine and preparations based thereon	3%	"
	32064200	-- Lithopone and other pigments and preparations based on zinc sulphide	3%	"
	32064900	-- Other:		
	32064910	--- Laundry blue	10%	"
	32064990	--- Other	3%	"
	32065000	- Inorganic products of a kind used as luminophores	3%	"
32.07		Prepared pigments, prepared opacifiers and prepared colours verifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.		
	32071000	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	3%	"
	32072000	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	3%	"
	32073000	- Liquid lustres and similar preparations	3%	"
	32074000	- Glass frit and other glass, in the form of powder, granules or flakes	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
32.08		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.		
	32081000	- Based on polyesters:		
	32081010	--- Varnishes	3%	Kg
	32081090	--- Other	3%	"
	32082000	- Based on acrylic or vinyl polymers:		
	32082010	--- Varnishes	10%	"
	32082090	--- Other	10%	"
	32089000	- Other:	10%	
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		
	32091000	- Based on acrylic or vinyl polymers:		
	32091010	--- Unpigmented	10%	"
	32091090	--- Other	10%	"
	32099000	- Other:		
	32099010	--- Unpigmented	10%	"
	32099090	--- Other	10%	"
32.10	32100000	Other paints and varnishes (including enamels lacquers and distempers), prepared water pigments of a kind used for finishing leather.		
	32100010	--- Prepared water pigments of a kind used for finishing leather	10%	"
	32100090	--- Other	10%	"
32.11	32110000	Prepared driers:		
	32110010	--- Put up for retail sale	3%	"
		--- Other:		
	32110091	---- Of a kind used for varnishes	3%	"
	32110099	---- Other	3%	"
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.		
	32121000	- Stamping foils	10%	"
	32129000	- Other:		
	32129010	--- Pigments (including metallic powders and flakes) dispenced in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels)	10%	"
	32129090	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
32.13	32131000	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.	10%	Kg
	32139000	- Colours in sets - Other	10%	"
32.14	32141000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	10%	"
	32149000	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparation for facades, indoor walls, floors, ceilings or the like - Other	10%	"
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.		
		- Printing ink:		
	32151100	-- Black	3%	"
	32151900	-- Other	3%	"
	32159000	- Other:		
	32159010	--- Ink of a kind used in ball point pens	3%	"
	32159090	--- Other	3%	"

**CHAPTER 33**  
**ESSENTIAL OILS AND RESINOIDS; PERFUMERY,**  
**CONSMETIC 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 lenses or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.		
		- Essential oils of citrus fruit:		
	33011200	-- Of orange	10%	Kg
	33011300	-- Of lemon	10%	“
	33011900	-- Other	10%	“
		- Essential oils other than those of citrus fruit:		
	33012400	-- Of peppermint ( <i>Mentha piperita</i> )	10%	“
	33012500	-- Of other mints	10%	“
	33012900	-- Other:		
		--- Of Ylang-Ylang:		
	33012911	---- Ylang-ylang Extra	10%	“
	33012912	---- Ylang-ylang grade 1	10%	“
	33012913	---- Ylang-ylang grade 2	10%	“
	33012914	---- Concrete	10%	“
	33012919	---- Other	10%	“
	33012920	--- Of lemongrass	10%	“
	33012930	--- Of clove	10%	“
	33012940	--- Of geranium	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
33.02	33012950	--- Of jasmine	10%	Kg	
	33012960	--- Of lavender	10%	“	
	33012970	--- Of vetivers	10%	“	
	33012990	--- Other	10%	“	
	33013000	- Resinoids	10%	“	
	33019000	- Other:			
	33019010	--- Aqueous distillates and aqueous solutions of essential oils including such products suitable for medicinal use; of a kind used in industry or for dispensing	10%	“	
	33019090	--- Other	10%	“	
			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.		
	33021000	- Of a kind used in the food or drink industries	3%	“	
	33029000	- Other:			
	33029010	--- preparations of a kind used for the manufacture of beverages perfumery	3%	“	
	33029090	--- Other	3%	“	
	33.03	33030000	Perfumes and toilet waters:		
33030010		--- Perfume and scents, containing alcohol	10%	“	
33030020		--- Toilet waters containing alcohol	10%	“	
33030090		--- Other	10%	“	
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.			
	33041000	- Lip make-up preparations	10%	“	
	33042000	- Eye make-up preparations	10%	“	
	33043000	- Manicure or pedicure preparations	10%	“	
		- Other:			
	33049100	-- Powder, whether or not compressed	10%	“	
	33049900	-- Other:			
	33049910	--- Petroleum jelly put up for retail sale	10%	“	
	33049990	--- Others	10%	“	
	33.05		Preparations for use on the hair.		
33051000		- Shampoos	10%	“	
33052000		- Preparations for permanent waving or straightening	10%	“	
33053000		- Hair lacquers	10%	“	
33059000		- Other:			
33059010		--- Hair dyes and bleaches used on the hair	10%	“	
33059090	--- Other	10%	“		

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
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.		
	33061000	- Dentifrices	10%	Kg
	33062000	- Yarn used to clean between the teeth (dental floss)	10%	“
	33069000	- Other:		
	33069010	--- Preparations for washing or perfuming oral or dental	10%	“
	33069020	--- Preparations for artificial dental fixation	10%	“
	33069090	--- Other	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.		
	33071000	- Pre-shave, shaving or after-shave preparations	10%	“
	33072000	- Personal deodorants and antiperspirants	10%	“
	33073000	- Perfumed bath salts and other bath preparations	10%	“
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
	33074100	-- “Agarbatti” and other odoriferous preparations which operate by burning	10%	“
	33074900	-- Other	10%	“
	33079000	-- Other:		
	37079010	--- Contact lens or artificial eye solutions	10%	“
	33079020	--- Depilatories	10%	“
	33079030	--- Perfumed or coated by cosmetics paper and other perfumed bags	10%	“
	33079090	--- Other	10%	“



## 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 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<sup>0</sup> 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 define 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.).

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pices 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: -- For toilet use (including medicated products):		
	34011100	--- Medicated soaps	3%	Kg
	34011110	--- Other	3%	"
	34011190	-- Other:		
	34011900	--- Medicated soaps	3%	"
	34011910	--- Other	3%	"
	34011990	- Soap in other forms:		
	34012000	-- Medicated soaps	3%	"
	34012010	-- Noodles for manufacture of toilet soap	3%	"
	34012020	--- Normal washing soaps (in bars or moulded)	3%	"
	34012030	--- Soaps (powder)	3%	"
	34012040	--- Liquid soap	3%	"
	34012050	-- Other	3%	"
	34012090	- 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	3%	"
34.02	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 those of heading 34.01. - Anionic organic surface- active agents, whether or not put up for retail sale: -- Linear alkylbenzene sulphonic acids and their salts: --- For use in Industry, including agriculture, hospitals and similar institutions --- Other -- Other : --- For use in Industry, including agriculture, hospitals and similar institutions --- Other - Other organic surface active agents, whether or not put up for retail sale : -- Cationic: --- For use in Industry --- Other -- Non-ionic: --- For use in Industry --- Other -- Other: --- Preparations, detergents --- Other - Preparations put up for retail sale - Other: --- For use in Industry, including agriculture, hospitals and similar institutions --- Other		
	34023100	--- For use in Industry, including agriculture, hospitals and similar institutions	3%	"
	34023110	--- Other	3%	"
	34023190	-- Other :		
	34023900	--- For use in Industry, including agriculture, hospitals and similar institutions	3%	"
	34023910	--- Other	3%	"
	34023990	- Other organic surface active agents, whether or not put up for retail sale :		
	34024100	-- Cationic:		
	34024110	--- For use in Industry	3%	"
	34024190	--- Other	3%	"
	34024200	-- Non-ionic:		
	34024210	--- For use in Industry	3%	"
	34024290	--- Other	3%	"
	34024900	-- Other:		
	34024910	--- Preparations, detergents	3%	"
	34024990	--- Other	3%	"
	34025000	- Preparations put up for retail sale	3%	"
	34029000	- Other:		
	34029010	--- For use in Industry, including agriculture, hospitals and similar institutions	3%	"
	34029090	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
34.03		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.		
	34031100	- Containing petroleum oils or oils obtained from bituminous minerals: -- Preparations for the treatment of textile materials, leather, furskins or other materials:		
	34031110	--- Put up for retail sale	10%	Kg
	34031190	--- Other	10%	“
	34031900	-- Other		
	34031910	--- Put up for retail sale	10%	“
	34031990	--- Other	10%	“
		- Other:		
	34039100	-- Preparations for the treatment of textile materials, leather, furskins or other materials :		
	34039110	--- Put up for retail sale		
	34039190	--- Other	10%	“
			10%	“
	34039900	-- Other :		
	34039910	--- Put up for retail sale	10%	“
	34039990	--- Other	10%	“
34.04		Artificial waxes and prepared waxes.		
	34042000	- Of poly (oxyethylene) (polyethylene glycol)	3%	“
	34049000	- Other	3%	“
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metals, 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.		
	34051000	- Polishes, creams and similar preparations for footwear or leather	10%	“
	34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwor	10%	“
	34053000	- Polishes and similar preparations for coachwork, other than metal polishes	10%	“
	34054000	- Scouring pastes and powders and other scouring preparations	10%	“
	34059000	- Other	10%	“
34.06	34060000	Candles, tapers and the like	10%	“
34.07	34070000	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry with a basis of plaster (of calcined gypsum or calcium sulphate):		
	34070010	--- Of a kind used in dentistry	10%	“
	34070090	--- Other	10%	“

**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

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
35.01	35011000	Casein, caseinates and other casein derivatives; casein glues. - Casein	3%	Kg
	35019000	- Other	3%	“
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
	- Egg albumin:			
	35021100	-- Dried	3%	“
	35021900	-- Other	3%	“
	35022000	- Milk albumin, including concentrates of two or more whey proteins	3%	“
35029000	- Other	3%	“	
35.03	35030000	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.		
	35030010	--- Gelatin and its derivatives	3%	“
	35030090	--- Other	3%	“
35.04	35040000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		
	35040010	--- Soya bean protein	3%	“
	35040090	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
35.05		<b>Dextrin and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrans or other modified starches.</b>		
	35051000	- Dextrans and other modified starches	3%	Kg
	35052000	- Glues:		
	35052010	--- Sodium starch glycolate	3%	“
		--- Other:		
	35052091	---- In liquid or paste form	3%	“
	35052099	---- Other	3%	“
35.06		<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>		
	35061000	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesive, no exceeding a net weight of 1 kg	3%	“
		- Other:		
	35069100	-- Adhesives based on polymers of heading 39.01 to 39.13 or on rubber		
	35069110	--- In large packages	3%	“
	35069190	--- Other	3%	“
	35069900	-- Other	3%	“
35.07		<b>Enzymes; prepared enzymes not elsewhere specified or included.</b>		
	35071000	- Rennet and concentrates thereof	3%	“
	35079000	- Other	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 of similar lighters and of a capacity not exceeding 300cm<sup>3</sup> ; and
  - (c) Resin torches, firelighters and the like.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
36.01	36010000	Propellant powders	3%	Kg
36.02	36020000	Prepared explosives, other than propellant powders.		
	36020010	--- Dynamite	3%	“
	36020020	--- Gelignite	3%	“
	36020030	--- Dynagel	3%	“
	36020090	--- Other prepared explosives	3%	“
36.03		Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.		
	36031000	- Safety fuses	3%	“
	36032000	- Detonating cords	3%	“
	36033000	- Percussion caps	3%	“
	36034000	- Detonating caps	3%	“
	36035000	- Igniters	3%	“
	36036000	- Electric detonators	3%	“
		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.		
36.04	36041000	- Fireworks	3%	“
	36049000	- Other:		
	36049010	--- For signalling	3%	“
	36049090	--- Others	3%	“
36.05	36050000	Matches, other than pyrotechnic articles of heading 36.04.	3%	“
		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.		
36.06	36061000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup>	3%	“
	36069000	- Other	3%	“

**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.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.		
	37011000	- For X-ray	3%	M <sup>2</sup>
	37012000	- Instant print film	10%	Kg
	37013000	- Other plates and film, with any side exceeding 255 mm:		
	37013010	-- mineralized plates and films	3%	M <sup>2</sup>
	37013090	-- Other	3%	“
		- Other:		
	37019100	-- For colour photography (polychrome)	10%	U
	37019900	-- Other:		
	37019910	--- For other ray photography	10%	Kg
	37019990	--- Other	10%	“
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.		
	37021000	- For X-ray	3%	M <sup>2</sup>
		- Other film, without perforations, of a width not exceeding 105 mm:		
	37023100	-- For colour photography (polychrome)	10%	“
	37023200	-- Other, with silver halide emulsion	10%	“
	37023900	-- Other	10%	“
		- Other film, without perforations, of a width exceeding 105 mm:		
	37024100	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	3%	“
	37024200	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	3%	“
	37024300	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	3%	“
	37024400	-- Of a width exceeding 105 mm but not exceeding 610 mm	3%	“
		- Other film, for colour photography (polychrome):		
	37025200	-- Of a width not exceeding 16 mm		
	37025210	--- Microfilms	10%	“
	37025290	--- Other	10%	“
	37025300	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10%	“
	37025400	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10%	“

Headin g No.	H.S. Code	DESCRIPTION	Rate	St. U
	37025500	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:		
	37025510	--- Cinematography	10%	M <sup>2</sup>
	37025590	--- Other	10%	"
	37025600	-- Of a width exceeding 35 mm:		
	37025610	--- Cinematography	10%	"
	37025690	--- Other	10%	"
	37029600	- Other: -- Of a width not exceeding 35 mm and of a length not exceeding 30 m	10%	"
	37029700	-- Of a width exceeding 35 mm and a length exceeding 30 mm	10%	"
	37029800	-- Of a width exceeding 35 mm	10%	"
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.		
	37031000	- In rolls of a width exceeding 610 mm	3%	Kg
	37032000	- Other, for colour photography (polychrome)	10%	"
	37039000	- Other:		
	37039010	--- For X-ray	10%	"
	37039090	--- Other:	10%	"
37.04	37040000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.		
	37040010	--- For X-ray	3%	"
	37040020	--- Cinematography	3%	"
	37040090	-- Other:		
	37040091	---- For other ray photography	3%	"
	37040099	---- Other	3%	"
37.05	37050000	Photographic plates and film, exposed and developed, other than cinematographic film."	3%	"
37.06		Cinematographic film, exposed and developed,, whether or not incorporating sound track or consisting only of sound track.		
	37061000	- Of a width of 35 mm or more:		
	37061010	-- For negative cinematographic films	3%	M <sup>2</sup>
	37061090	-- For positive cinematographic films	3%	"
	37069000	- Other:		
	37069010	-- For negative cinematographic films	3%	"
	37069090	-- For positive cinematographic films	3%	"
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.		
	37071000	- Sensitising emulsions	3%	Kg
	37079000	- Other	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 in Note 2;**
    - (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) **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).**
  - (e) **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);**
  - (f) **Medicaments (heading 30.03 or 30.04); or**
- 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; Industrial waste’
  - (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, scorings and unstablished sludge. Established sludge when suitable for use as fertilizers 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) Waste of metal picking 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, vegetable or microbial fats and oils whether or not used.

#### Subheading Notes.

1. Subheadings 3808.5 2 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 subheading 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.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
38.01		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.		
	38011000	- Artificial graphite	3%	Kg
	38012000	- Colloidal or semi-colloidal graphite	3%	"
	38013000	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	3%	"
	38019000	- Other	3%	"
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.		
	38021000	- Activate carbon	3%	"
	38029000	- Other	3%	"
38.03	38030000	Tall oil, whether or not refined.	3%	"
38.04	38040000	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	3%	"
38.05		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.		
	38051000	- Gum, wood or sulphate turpentine oils	3%	"
	38059000	- Other	3%	"
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; resin gums.		
	38061000	- Rosin and resin acids	3%	"
	38062000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts.	3%	"
	38063000	- Ester gums	3%	"
	38069000	- Other	3%	"
38.07	38070000	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.	3%	"
38.08		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).		
	38085200	- Goods specified in subheading note 1 to this chapter -- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g		
	38085210	--- For agricultural use	Nil	"
	38085290	--- Other	Nil	"
	38085900	-- Other	Nil	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Goods specified in Subheading Note 2 to this chapter:		
	38086100	-- In packings of a net weight content not exceeding 300 g	Nil	Kg
	38086200	-- In packings of a net weight content not exceeding 300 g but not exceeding 7.5 kg	Nil	"
	38086900	-- Other	Nil	"
		- Other:		
	38089100	-- Insecticides:		
		--- For agricultural use		
	38089111	---- Naphthalene balls	Nil	"
	38089112	---- Mosquito coils, chips, mats and similar products desinged for use by burning or heating	3%	"
		--- Other:		
	38089191	---- Pyrethrum based	Nil	"
	38089199	---- Other	3%	"
	38089200	-- Fungicides:		
	38089210	--- For agricultural use	Nil	"
	38089290	--- Other	Nil	"
	38089300	-- Herbicides, anti-sprouting products and plant-growth regulators:		
	38089310	--- For agricultural use	Nil	"
	38089390	--- Other	3%	"
	38089400	-- Disinfectants:		
	38089410	--- For agricultural use	3%	"
	38089490	--- Other	3%	"
	38089900	-- Other:		
	38089910	--- For agricultural use	3%	"
	38089990	--- Other	3%	"
38.09		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.		
	38091000	- With a basis of amylaceous substances:		
	38091010	--- Of a kind used in the textile industry	3%	"
	38091090	--- Other	3%	"
		- Other:		
	38099100	-- Of a kind used in the textile or like industries	3%	"
	38099200	-- Of a kind used in the paper or like industries	3%	"
	38099300	-- Of a kind used in the leather or like industries	3%	"
38.10		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.		
	38101000	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials;		
	38101010	--- Welding powders	3%	"
	38101090	--- Other	3%	"
	38109000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
38.11		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.		
	38111100	- Anti-knock preparations: -- Based on lead compounds	3%	Kg
	38111900	-- Other	3%	“
	38112100	- Additives for lubricating oils: -- Containing petroleum oils or oils obtained from bituminous minerals	3%	“
	38112900	-- Other	3%	“
	38119000	- Other	3%	“
38.12		Prepared rubber accelerator; compound plasticizers for rubber or plastics, not elsewhere specified or included; and-oxidising preparations and other compound stabilisers for rubber or plastics.		
	38121000	- Prepared rubber accelerators	3%	“
	38122000	- Compound plasticisers for rubber or plastics	3%	“
	38123100	- Anti-oxidising preparations and other compound stabilizers for rubber or plastics: -- Mixtures of oligmers of 2, 2, 4-trimethyl-1, 2- dihydroquinoline (TMQ).	3%	“
	38123900	-- Others.	3%	“
38.13	38130000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	3%	“
38.14	38140000	Organic composite solvents and thinners not elsewhere specified or included; prepared paint or varnish removers.		
	38140010	--- Paint removers	3%	“
	38140090	--- Other	3%	“
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.		
	38151100	- Supported catalyst: -- With nickel or nickel compounds as the active substance	3%	“
	38151200	-- With precious metal or precious metal compound as the active substance	3%	“
	38151900	-- Other	3%	“
	38159000	- Other	3%	“
38.16	38160000	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	3%	“
38.17	38170000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	3%	“
38.18	38180000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics,	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
38.19	38190000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	3%	Kg
38.20	38200000	Anti-freezing preparations and prepared de-icing fluids.	3%	“
38.21	38210000	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	3%	“
38.22	38220000	Diagnostic or laboratory reagents on a backing , prepared diagnostic or laboratory reagents whether or not on a backing , whether or not put up in the form of kits , other than those of heading 30.06; certified reference materials.		
		- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :		
	38221100	-- For malaria	Nil	“
	38221200	-- For Zika and other diseases transmitted by mosquitoes of the genus Aedes	Nil	“
	38221300	-- For blood-grouping	Nil	“
	38221900	-- Other :		
	38221910	--- For measuring the glucose content in blood	Nil	“
	38221990	--- Other	Nil	“
	38229000	- Other	Nil	“
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
		- Industrial monocarboxylic fatty acids; acid oils form refining:		
	38231100	-- Stearic acid	3%	“
	38231200	-- Oleic acid	3%	“
	38231300	-- Tall oil fatty acids	3%	“
	38231900	-- Other	3%	“
	38237000	- Industrial fatty alcohols	3%	“
38.24		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.		
	38241000	- Prepared binders for foundry moulds or cores	3%	“
	38243000	- Non-agglomerated metal carbides mixed together or with metallic binders	3%	“
	38244000	- Prepared additives for cements, mortars or concretes	3%	“
	38245000	- Non-refractory mortars and concretes	3%	“
	38246000	- Sorbitol other than that of subheading 2905.44	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate: - Goods specified in Subheading Note 3 to this Chapter:		
	38248100	-- Containing oxirane (ethylene oxide)	3%	Kg
	38248200	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	3%	"
	38248300	-- Containing tris (2,3-dibromopropyl) phosphate	3%	"
	38248400	-- 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)	3%	"
	38248500	-- Containing 1, 2, 3, 4, 5, 6- hexachlorocyclohexane (HCH (ISO)), including lindane (ISO,INN)	3%	"
	38248600	-- containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	3%	"
	38248700	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	3%	"
	38248800	-- Containing tetra-, penta, hexa-, hepta- or octabromodiphenyl ethers".	3%	"
	38248900	-- Containing short-chain chlorinated paraffins	3%	"
		- Other:		
	38249100	-- Mixtures and preparations consisting mainly of (5-ethyl-2methyl-2- oxido-1, 3, 2- dioxaphosphinan-5-yl ) methyl methyl methylphosphonte and bis[(5- ethyl-2-methyl-2-oxido-1, 3, 2-dioxaphosphinan-5yl)methyl] methylphosphonte.	3%	"
	38249200	-- Polyglycol esters of methylphosphonic acid	3%	"
	38249900	-- Other	3%	"
38.25		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.		
	38251000	- Municipal wastes	3%	Kg
	38252000	- Sewage sludge	3%	"
	38253000	- Clinical waste	10%	"
		- Waste organic solvent:		
	38254100	-- Halogenated	3%	"
	38254900	-- Other	3%	"
	38255000	- Wastes of metal picking liquors, hydraulic fluids, brake fluids and anti-freezing fluids	3%	"
		- Other wastes from chemical or allied industries:		
	38256100	-- Mainly containing organic constituents	3%	"
	38256900	-- Other	3%	"
	38259000	- Other	3%	"
38.26	38260000	Biodiesel and mixtures thereof, not containing or containg or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	3%	"
38.27	38270000	Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.  - Containing chlorofluorocarbons (CFCs), whether or not containing Hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) ; containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :		

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	38271100	-- Containing chlorofluorocarbons (CFCs) , whether or not containing ydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	3%	Kg
		-- Containing hydrobromofluorocarbons (HBFCs)		
	38271200	-- Containing carbon tetrachloride	3%	“
	38271300	-- Containing 1,1,1-trichloroethane (methyl chloroform)	3%	“
	38271400	-- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluorome-	3%	“
	38272000	Thane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	3%	“
		- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing Perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) , but not containing chlorofluorocarbons (CFCs) :		
		-- Containing substances of subheadings 2903.41 to 2903.48		
	38273100	-- Other, containing substances of subheadings 2903.71 to 2903.75	3%	“
	38273200	-- Other	3%	“
	38273900	-- Containing methyl bromide (bromomethane) or bromochloromethane	3%	“
	38274000	- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) But not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	3%	“
	38275100	-- Containing trifluoromethane (HFC-23)	3%	“
	38275900	-- Other	3%	“
		- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)		
	38276100	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a)	3%	“
	38276200	-- Other, not included in the subheading above , containing 55 % or more by Mass of pentafluoroethane (HFC-125) but not containing unsaturated fluori nated derivatives of acyclic hydrocarbons (HFOs)	3%	“
	38276300	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	3%	“
	38276400	-- 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)	3%	“
	38276500	-- 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)	3%	“
	38276800	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	3%	“
	38276900	-- Other	3%	“
	38279000	- Other	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 7.12 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 No. 32.08); stamping foils of heading 32.12;
  - (f) Organic surface-active agents of 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);
  - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers or 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 copolycondensate, 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 3001
    - (b) Structural elements used, for example in floors, walls or partitions, ceiling or roofs;
    - (c) Gutters and fittings therefore;
    - (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 Note.**

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 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 392043.00, the term "plasticisers" includes secondary plasticisers.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.01		<b>I – PRIMARY FORMS</b>		
		Polymers of ethylene, in primary forms.		
	39011000	- Polyethylene having a specific gravity of less than 0.94	3%	Kg
	39012000	- Polyethylene having a specific gravity of 0.94 or more	3%	"
	39013000	- Ethylene-vinyl acetate copolymers	3%	"
	39014000	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94".	3%	"
	39019000	- Other	3%	"
39.02		Polymers of propylene or of other olefins, in primary forms.		
	39021000	- Polypropylene	3%	"
	39022000	- Polyisobutylene	3%	"
	39023000	- Propylene copolymers	3%	"
	39029000	- Other	3%	"
39.03		Polymers of styrene, in primary forms.		
		- Polystyrene:		
	39031100	-- Expansible	3%	"
	39031900	-- Other	3%	"
	39032000	- Styrene-acrylonitrile (SAN) copolymers	3%	"
	39033000	- Acrylonitrile-butadiene-styrene (ABS) copolymers	3%	"
	39039000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.04		<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>		
	39041000	- Polyvinyl (vinylchloride), not mixed with any other substances	3%	Kg
		- Other poly (vinyl chloride):		
	39042100	-- Non-plasticised	3%	"
	39042200	-- Plasticised	3%	"
	39043000	- Vinyl chloride-vinyl acetate copolymers	3%	"
	39044000	- Other vinyl Chloride copolymers	3%	"
	39045000	- Vinylidene chloride polymers	3%	"
		- Fluoro polymers:		
39046100	-- Polytetrafluoroethylene	3%	"	
39046900	-- Other	3%	"	
39049000	- Other	3%	"	
39.05		<b>Polymers or vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.</b>		
		- Poly (vinyl acetate):		
	39051200	-- In aqueous dispersion	3%	"
	39051900	-- Other	3%	"
		- Vinyl acetate copolymers:		
	39052100	-- In aqueous dispersion	3%	"
	39052900	-- Other	3%	"
	39053000	- poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	3%	"
		- Other:		
39059100	-- Copolymers	3%	"	
39059900	-- Other	3%	"	
39.06		<b>Acrylic polymers in primary forms.</b>		
	39061000	- Polymethyl methacrylate	3%	"
	39069000	- Other	3%	"
39.07		<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.</b>		
	39071000	- Polyacetals	3%	"
		- Other polyethers		
	39072100	-- Bis(polyoxyethylene) methylphosphonate	3%	"
	39072900	-- Other	3%	"
	39073000	- Epoxide resins	3%	"
	39074000	- Polycarbonates	3%	"
	39075000	- Alkyd resins	3%	"
		- Poly (ethylene terephthalate):		
	39076100	-- Having a viscosity number of 78ml/g or higher	3%	"
	39076900	-- Other".	3%	"
	39077000	- Poly (Lactic acid)	3%	"
		- Other polyesters:		
	39079100	-- Unsaturated	3%	"
39079900	-- Other	3%	"	
39.08		<b>Polyamides in primary forms.</b>		
	39081000	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	3%	"
	39089000	- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.09		<b>Amino-resins, phenolic resins and polyurethanes, in primary forms.</b>		
	39091000	- Urea resins; thiourea resins	3%	<b>Kg</b>
	39092000	- Melamine resins	3%	"
		- Other amino-resins:		
	39093100	-- Poly (methylene phenyl isocyanate) (crude MDI , polymeric MDI	3%	"
	39093900	-- Other	3%	"
	39094000	- Phenolic resins	3%	"
	39095000	- Polyurethanes	3%	"
39.10	39100000	Silicons in primary forms.	3%	"
39.11		<b>Petroleum resins, coumarcon-indene resins, polyterpenses, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.</b>		
	39111000	- Petroleum resins, coumarone, indene or coumrone-inden resins and polyterpenes	3%	"
	39112000	-- Poly(1,3-phenylene methylphosphonate)	3%	"
	39119000	- Other	3%	"
39.12		<b>Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.</b>		
		- Cellulose acetates:		
	39121100	-- Non-plasticised	3%	"
	39121200	-- Plasticised:	3%	"
	39122000	- Cellulose nitrates (including collodions)		
	39122010	--- Damped with alcohol	3%	"
	39122090	--- Other	3%	"
		- Cellulose ethers:		
	39123100	-- Carboxymethylcellulose and its salts	3%	"
	39123900	-- Other:		
	39123910	--- In microcrystalline form	3%	"
	39123990	--- Other	3%	"
	39129000	- Other	3%	"
39.13		<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>		
	39131000	- Alginic acid, its salts and esters	3%	"
	39139000	- Other:		
	39139010	--- Hardened proteins	3%	"
	39139090	--- Other	3%	"
39.14	39140000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	3%	"
<b>II - WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES</b>				
39.15		<b>Waste, parings and scrap, of plastics.</b>		
	39151000	- Of polymers of ethylene	10%	"
	39152000	- Of polymers of styrene	10%	"
	39153000	- Of polymers of vinyl chloride	10%	"
	39159000	- Of other plastics	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		
	39161000	- Of polymers of ethylene	10%	Kg
	39162000	- Of polymers of vinyl chloride	10%	"
	39169000	- Of other plastics	10%	"
39.17		Tubes, pipes and hoses, and fittings therefore (for example, joints, elbows, flanges), of plastics		
	39171000	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	25%	"
		- Tubes, pipes and hoses, rigid:		
	39172100	-- Of polymers of ethylene	25%	"
	39172200	-- Of polymer of propylene	25%	"
	39172300	-- Of polymers of vinyl chloride	25%	"
	39172900	-- Of other plastics:		
	39172910	--- Hoses for dropping irrigation	Nil	"
	39172920	--- Pipe and hoses 3 inch and more	25%	"
	39172990	--- Other	25%	"
		- Other tubes, pipes and hoses:		
	39173100	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa :		
	39173110	--- 3 inches and more	25%	"
	39173190	--- Other	25%	"
	39173200	-- Other, not reinforced or otherwise combined with other materials, without fittings		
	39173210	--- For blood dialysis and the like	25%	"
	39173220	--- Garden hoses	25%	"
	39173290	--- Other	25%	"
	39173300	-- Other, not reinforced or otherwise combined with other materials, with fittings:		
	39173310	--- For blood dialysis and the like	25%	"
	39173320	--- Garden hoses	25%	"
	39173390	--- Other	25%	"
	39173900	-- Other:		
	39173910	--- For blood dialysis and the like	25%	"
	39173920	--- Garden hoses	25%	"
	39173930	--- Hoses and pipes more than 3 inches	25%	"
	39173940	--- Hoses and pipes less than 3 inches	25%	"
	39173990	--- Other	25%	"
	39174000	- Fittings:		
	39174010	--- For blood dialysis tubing and the like	25%	"
	39174090	--- Other	25%	"
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the forms of tiles; wall or ceiling covering of plastics, as defined in Note 9 to this Chapter.		
	39181000	- Of polymers of vinyl chloride:		
	39181010	--- Floor coverings of polymers of vinyl chloride, in rolls.	25%	"
	39181090	--- Other	25%	"
	39189000	- Of other plastic:		
	39189010	--- floor, wall or ceiling coverings of plastics nes, in rolls	25%	"
39189090	--- Other	25%	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		
	39191000	- In rolls of a width not exceeding 20 cm:		
	39191010	--- For Industry	3%	Kg
	39191090	--- Other	10%	"
	39199000	- Other:		
	39199010	--- For Industry	3%	"
	39199020	--- In printed rolls of a width exceeding 20 cm	10%	"
	39199030	--- In not printed rolls of a width exceeding 20 cm	10%	"
	39199090	--- Other	10%	"
39.20		Other plates, sheets, film foil and strip, of plastics, non-cellular and not reinforce, laminated, supported or similarly combined with other materials.		
	39201000	- Of polymers of ethylene:		
	39201010	--- Sterilised, for medical use	3%	"
		--- Other:		
	39201091	---- Unprinted	3%	"
	39201099	---- Other	3%	"
	39202000	- Of polymers of propylene:		
	39202010	--- Unprinted	3%	"
	39202090	--- Other	3%	"
	39203000	- Of polymers of styrene:		
	39203010	--- Unprinted	3%	"
	39203090	--- Other	3%	"
		- Of polymers of vinyl chloride:		
	39204300	-- Containing by weight not less than 6% of plasticisers:		
	39204310	--- Unprinted	3%	"
	39204390	--- Other	3%	"
	39204900	-- Other:		
	39204910	--- For Industry	3%	"
	39204920	--- Table cloth (Tarpaulin)	10%	"
	39204990	--- Other	3%	"
		- Of acrylic polymers:		
	39205100	-- Of poly (methyl methacrylate):		
	39205110	--- Unprinted	3%	"
	39205190	--- Other	3%	"
	39205900	-- Other:		
	39205910	--- Unprinted	3%	"
	39205990	--- Other	3%	"
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
	39206100	-- Of polycarbonates:		
	39206110	--- Unprinted	3%	"
	39206190	--- Other	3%	"
	39206200	-- Of poly (ethylene terephthalate):		
	39206210	--- Unprinted	3%	"
	39206290	--- Other	3%	"
	39206300	-- Of unsaturated polyesters:		
	39206310	--- Unprinted	3%	"
	39206390	--- Other	3%	"



Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	39206900	-- Of other polyester:		
	39206910	--- Unprinted	3%	Kg
	39206990	--- Other	3%	"
		- Of cellulose or its chemical derivatives:		
	39207100	-- Of regenerated cellulose:		
	39207110	--- Unprinted	3%	"
	39207190	--- Other	3%	"
	39207300	-- Of cellulose acetate:		
	39207310	--- Unprinted	3%	"
	39207390	--- Other	3%	"
	39207900	-- Of other cellulose derivatives:		
	39207910	--- Not printed	3%	"
	39207920	--- printed coil roll of cellophane	3%	"
	39207990	--- Other	3%	"
		- Of other plastics:		
	39209100	-- Of poly (vinyl butyral):		
	39209110	--- Unprinted	3%	"
	39209190	--- Other	3%	"
	39209200	-- Of polyamides:		
	39209210	--- Unprinted	3%	"
	39209290	--- Other	3%	"
	39209300	-- Of amino-resins:		
	39209310	--- Unprinted	3%	"
	39209390	--- Other	3%	"
	39209400	-- Of phenolic resins:		
	39209410	--- Unprinted	3%	"
	39209490	--- Other	3%	"
	39209900	-- Of other plastics:		
	39209910	--- Unprinted	3%	"
	39209990	--- Other	3%	"
39.21		Other plates, sheets, film, foil and strip, of plastics.		
		- Cellular:		
	39211100	-- Of polymers of styrene:		
	39211110	--- Unprinted	3%	"
	39211190	--- Other	3%	"
	39211200	-- Of polymers of vinyl chloride:		
	39211210	--- Unprinted	3%	"
	39211290	--- Other	3%	"
	39211300	-- Of polyurethanes:		
	39211310	--- Unprinted	3%	"
	39211390	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
	39211400	-- Of regenerated cellulose:		
	39211410	--- Unprinted	3%	Kg
	39211490	--- Other	3%	“
	39211900	-- Of other plastics:		
	39211910	--- Unprinted	3%	“
	39211990	--- Other	3%	“
	39219000	- Other:		
	39219010	--- Unprinted	3%	“
	39219090	--- Other	3%	“
39.22		Baths, shower-baths, wash-bidets, lavatory pans seats and covers, flushing cisterns and similar sanitary ware, of plastics.		
	39221000	- Baths, shower-baths and wash-basins	25%	“
	39222000	- Lavatory seats and covers	25%	“
	39229000	- Other:		
	39229010	--- Dual flushing sanitary system	25%	“
	39229090	--- Other	25%	“
39.23		Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics.		
	39231000	- Boxes, cases, crates and similar articles:		“
	39231010	--- For the industrial use	3%	
	39231090	--- Other	3%	
		- Sacks and bags (including cones):		
	39232100	-- Of polymers of ethylene:		
	39232110	--- For the industrial packaging of goods	25%	“
	39232190	--- Other	25%	“
	39232900	-- Of other plastics:		
	39232910	--- Sterile bags	10%	
	39232920	--- Carrier bags with handles	25%	“
	39232990	--- Other	10%	“
	39233000	- Carboys, bottles, flasks and similar articles:		
	39233010	--- For the industrial packaging of goods	3%	“
	39233020	--- For medical use	3%	“
	39233090	--- Other	3%	“
	39234000	- Spools, cops, bobbins and similar supports	3%	“
	39235000	- Stoppers, lids, caps and other closures:		
	39235010	--- Insets	3%	“
	39235090	--- Other	3%	“
	39239000	- Other:		
	39239010	--- Empty capsules for pharmaceutical use	25%	“
	39239020	--- For packaging toothpaste, cosmetics and similar products	25%	“
	39239090	--- Other	25%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.		
	39241000	- Tableware and kitchenware	25%	Kg
	39249000	- Other:		
	39249010	--- Bins of a kind fitted with wheels	25%	"
	39249020	--- Baby's bottles and teats therefor; baby bottle sterilizers	25%	"
	39249030	--- Cloth hangers	25%	"
	39249040	--- Table cloth	25%	"
	39249090	--- Other	25%	"
39.25		Builders' ware of plastics, not elsewhere specified or included.		
	39251000	- Reservoirs, tanks, vats ad similar containers, of a capacity exceeding 3001	25%	"
	39252000	- Doors, windows and their frames and thresholds for doors	25%	"
	39253000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof:		
	39253010	--- Shutters and blinds and similar articles	25%	"
	39253090	--- Fittings and parts thereof	25%	"
	39259000	- Other:		
	39259010	--- Roofing sheets, ridging and tiles	25%	"
	39259090	--- Other	25%	"
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 29.14.		
	39261000	- Office or school supplies:		
	39261010	--- For schools	25%	"
	39261090	--- Other	25%	"
	39262000	- Articles of apparel and clothing accessories (including gloves mittens and mitts):		
	39262010	--- For occupational or health safety	25%	"
	39262090	--- Other	25%	"
	39263000	- Fittings for furniture, coachwork of the like:		
	39263010	--- Fittings for coachwork	25%	"
	39263090	--- Other	25%	"
	39264000	- Statuettes and other ornamental articles:		
	39264010	--- Of a kind used for religious purposes	25%	"
	39264090	--- Other	25%	"
	39269000	- Other:		
	39269010	--- Ear card for animal	3%	"
	39269020	--- screw and spiral screw	25%	"
	39269030	--- cards prepared for smart cards product	25%	"
	39269040	--- tarpaulins , car cover and varieties similar protective	25%	"
	39269050	--- conveyor or transmission belts	25%	"
	39269060	--- Floats for fishing nets	25%	"
	39269090	--- Other	25%	"