

CHAPTER 85
ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF;
SOUND RECORDERS AND REPRODUCERS
TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS,
AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes:

1. This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading 70.11;
- (c) Machines and apparatus of heading 84.86;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
- (e) Electrically heated furniture of Chapter 94.

2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42. However, metal tank mercury arc rectifiers remain classified in heading 85.04

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

4. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 85.08) or to electro-thermic appliances (heading 85.16).

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

6. For the purposes of heading 85.23:

- (a) "Solid state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards" are storage devices with a connecting sockets, comprising in the same housing one or more flash memories (for example, "FLASH E² PROM" in the form of integrated circuits mounted on a printed circuits board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "Smart cards" means cards which embedded in them one or more electronic integrated circuit (a microprocessor, random access memory (RAM) or read only memory (ROM) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

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

equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

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

8. For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements). The expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors, or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

9. For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

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

10. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

11. For the purposes of heading 85.39, the expression “light-emitting diode (LED) light sources” covers :

(a) “Light-emitting diode (LED) modules” which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, Thermal or optical elements. They also contain discrete active elements, discrete passive elements, or Articles of heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

(b) “Light-emitting diode (LED) lamps” which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12. For the purposes of heading 85.41 and 85.42:

(A) (a) (i) “Semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

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

Semiconductor-based transducers” are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

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

The following expressions mean :

- (1) “Semiconductor-based” means built or manufactured on a semiconductor substrate or made of Semiconductor materials, manufactured by semiconductor technology, in which the Semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.
 - (2) “Physical or chemical phenomena” relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
 - (3) “Semiconductor-based sensor” is a type of semiconductor device, which consists of microelectronic Or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.
 - (4) “Semiconductor-based actuator” is a type of semiconductor device, which consists of Microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.
 - (5) “Semiconductor-based resonator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
 - (6) “Semiconductor-based oscillator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
- (ii) “Light-emitting diodes (LED)” are semiconductor devices based on semiconductor materials which Convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;”.

(B) “Electronic integrated circuits” are:

- (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (for example doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductance, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnection cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without lead frames, but with no other active or passive circuit elements.
- (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads

For the purpose of this definition:

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

Subheading Notes.

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

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.01		Electric motors and generators (excluding generating sets).		
	85011000	- Motors of an output not exceeding 37.5 W:		
	85011010	--- Motors, with v-belts or pulleys, for sewing machines	3%	U
	85011090	--- Other	3%	"
	85012000	- Universal AC/DC motors of an output exceeding 37.5 W - Other DC motors; DC generators, other than photovoltaic generators :	3%	"
	85013100	-- Of an output not exceeding 750 W	3%	"
	85013200	-- Of an output exceeding 750 W but not exceeding 75 kW	3%	"
	85013300	-- Of an output exceeding 75 K W but not exceeding 375 kW	3%	"
	85013400	-- Of an output exceeding 375 W	%3	"
	85014000	- Other AC motors, single-phase:		
	85014010	--- Single-phase induction motors of a power rating of not less than 0.18 kW and not more than 2.6 kW, of a voltage from 110 V to 550 V and a motor speed of not less than 700 or more than 3000 revolutions per minute, but excluding submersible motors, geared motors, motors identifiable as flame-proof and motors equipped with brakes or clutches	3%	"
	85014020	--- Of an output of 92 W or more, but not exceeding 552 W, of a single speed	3%	"
	85014030	--- Of an output exceeding 37.5 kW but not exceeding 1000 kW, variable speed	3%	"
	85014040	--- Sewing machine motors with clutches and brakes	3%	"
	85014090	--- Other	3%	"
		- Other AC motors, multi-phase:		
	85015100	-- Of an output not exceeding 750 W	3%	"
	85015200	-- Of an output exceeding 750 W but not exceeding 75 kW:		
	85015210	--- Sewing machine motors with clutches and brakes	3%	"
	85015220	--- Other, of an output exceeding 750 W but not exceeding 74 kW	3%	"
	85015230	--- Of a kind used with Vertical engines (hollow shaft) or submersible for depth pumps	3%	"
	85015290	--- Other	3%	"
	85015300	-- Of an output exceeding 75 KW		
	85015310	--- Of an output not exceeding 200 kW	3%	"
	85015390	--- Other	3%	"
		- AC generators (alternators), other than photovoltaic generators :		
	85016100	-- Of an output not exceeding 75 KVA	3%	"
	85016200	-- Of an output exceeding 75 KVA but not exceeding 375 KVA	3%	"
	85016300	-- Of an output exceeding 375 KVA but not exceeding 750 KVA	3%	"
	85016400	-- Of an output exceeding 750 KVA	3%	"
		-Photovoltaic DC generators :		
	85017100	-- Of an output not exceeding 50 W	3%	"
	85017200	-- Of an output exceeding 50 W	3%	"
	85018000	-- Photovoltaic AC generators	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.02		Electric generating sets and rotary converters. - Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
	85021100	-- Of an output not exceeding 75 KVA	3%	U
	85021200	-- Of an output exceeding 75kVA but not exceeding 375 KVA	3%	"
	85021300	-- Of an output exceeding 375 KVA:		"
	85021310	--- Of an output exceeding 375 KVA but not exceeding 600 KVA	3%	"
	85021320	--- Of an output exceeding 600 KVA.	Nil	"
	85022000	- Generating sets with spark-ignition internal combustion piston engines - Other generating sets:	3%	"
	85023100	-- Wind-powered	3%	"
	85023900	-- Other	3%	"
	85024000	- Electric rotary converters	3%	"
85.03	85030000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02:		
	85030010	--- For generators or converters --- For motors :	3%	Kg
	85030021	---- Single-phase, of an output of 92 W or more but not exceeding 552 W	3%	"
	85030022	---- Triple-phase, of an output exceeding 552 W but not exceeding 18.4 kW	3%	"
	85030090	--- Other	3%	"
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.		
	85041000	- Ballasts for discharge lamps or tubes:		
	85041010	--- Ballasts for discharge lamps or tubes not exceeding 100 W	3%	U
	85041090	--- Other	3%	"
		- Liquid dielectric transformers:		
	85042100	-- Having a power handling capacity not exceeding 650 KVA:		
	85042110	--- Core type, oil immersed (including earthing compensators and reactors but automatic voltage regulators, furnace transformers with a working capacity exceeding 650 KVA rectifier transformers and starter transformers) exceeding 132 kV in a range from a minimum size of 5 KVA Maximum working capacity to a maximum size of 650 KVA maximum working capacity	3%	"
	85042190	--- Other	3%	"
	85042200	-- Having a power handling capacity exceeding 650 KVA but not exceeding 10,000 KVA:		
	85042210	--- Core type, oil immersed (including earthing compensators and reactors but not including transducers, chokes, automatic voltage regulators, furnace transformers with a working capacity exceeding 5000 KVA rectifier transformers and starter transformers) of a maximum working voltage not exceeding 132 kV	3%	"
	85042290	--- Other	3%	"
	85042300	-- Having a power handling capacity exceeding 10,000 KVA:		
	85042310	--- Core type, oil immersed (including earthing compensators and reactors but not including transducers, chokes, automatic regulators, furnace chokes, automatic regulators, furnace transformers, rectifier transformers and starter transformers) of a maximum working voltage not exceeding 132 KV and a maximum size not exceeding 30000 KVA maximum working capacity	3%	"
	85042390	--- Other	3%	"
		- Other transformers:		
	85043100	-- Having a power handling capacity not exceeding 1 KVA:		
	85043110	--- Of a capacity not exceeding 100 W	3%	"
	85043190	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.05	85043200	-- Having a power handling capacity exceeding 1 KVA but not exceeding 16 KVA	3%	U
	85043300	-- Having a power handling capacity exceeding 16 KVA but not exceeding 500 KVA	3%	"
	85043400	-- Having a power handling capacity exceeding 500 KVA	3%	"
	85044000	- Static converters:		
	85044010	--- For computers	Nil	"
	85044090	--- Other	3%	"
	85045000	- Other inductors:		
	85045010	--- Of a kind used for automatic data processing machines and units thereof	3%	"
	85045090	--- Other	3%	Kg
	85049000	- Parts	3%	"
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar-holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads. - Permanent magnets and articles intended to become permanent magnets after magnetization:		
	85051100	-- Of metal	3%	Kg
	85051900	-- Other	3%	"
	85052000	- Electro-magnetic couplings, clutches and brakes	3%	"
	85059000	- Other, including parts	3%	"
85.06		Primary cells and primary batteries.		
	85061000	- Manganese dioxide:		
	85061010	--- Large Size	10%	U
	85061020	--- Small Size	10%	"
	85063000	- Mercuric oxide	10%	"
	85064000	- Silver oxide	10%	"
	85065000	- Lithium	10%	"
	85066000	- Air zinc	10%	"
	85068000	- Other primary cells and primary batteries	10%	"
	85069000	- Parts	10%	Kg
85.07		Electric accumulators, including separators therefore whether or not rectangular (including square).		
	85071000	- Lead-acid, of a kind used for starting piston engines	10%	U
	85072000	- Other lead-acid accumulators	10%	"
	85073000	- Nickel-cadmium	10%	"
	85075000	- Nickel-metal hydride	10%	"
	85076000	- Lithium-ion	10%	"
	85078000	- Other accumulators	10%	"
	85078010	--- For computers (UPS)	Nil	"
	85078090	--- Other	10%	"
85079000	- Parts	3%	Kg	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.08		Vacuum cleaners.		
		- With self-contained electric motor:		
	85081100	-- Of a power not exceeding 1500 W and having a dust bag or other receptacle capacity not exceeding 20 l.	10%	U
	85081900	-- Other..	10%	"
	85086000	- Other vacuum cleaners	10%	"
	85087000	- Parts:		
85087010	--- Of a kind used with vacuum cleaners of 8508.1100	10%	Kg	
85087090	--- Other	10%	"	
85.09		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading (85.08).		
	85094000	- Food grinders and mixers; fruit or vegetable juice extractors	10%	U
	85098000	- Other appliances	10%	"
	85099000	- Parts	10%	Kg
85.10		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
	85101000	- Shavers	10%	U
	85102000	- Hair clippers:		
	85102010	--- Of a kind used on animals	10%	"
	85102090	--- Other	10%	"
	85103000	- Hair-removing appliances	10%	"
85109000	- Parts	10%	Kg	
85.11		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, altimeters) and cut-outs of a kind used in conjunction with such engines.		
	85111000	- Sparking plugs:		
	85111010	--- Of a kind used in industrial machinery	3%	U
	85111020	--- Of a kind used in aircraft or locomotives	3%	"
	85111030	--- Of a kind used in vessels of Chapter 89	3%	"
	85111090	--- Other	10%	"
	85112000	- Ignition magnetos; magneto-dynamos; magnetic flywheels:		
	85112010	--- Of a kind used in industrial machinery	3%	"
	85112020	--- Of a kind used in aircraft or locomotives	3%	"
	85112030	--- Of a kind used in vessels of Chapter 89	3%	"
	85112090	--- Other	10%	"
	85113000	- Distributors; ignition coils:		
	85113010	--- Of a kind used in industrial machinery	3%	"
	85113020	--- Of a kind used in aircraft or locomotives	3%	"
	85113030	--- Of a kind used in vessels of Chapter 89	3%	"
	85113090	--- Other	10%	"
	85114000	- Starter motors and dual purpose starter-generators:		
	85114010	--- Of a kind used in industrial machinery	3%	"
	85114020	--- Of a kind used in aircraft or locomotives	3%	"
	85114030	--- Of a kind used in vessels of Chapter 89	3%	"
85114090	--- Other	10%	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.12	85115000	- Other generators:		
	85115010	--- Of a kind used in industrial machinery	3%	U
	85115020	--- Of a kind used in aircraft or locomotives	3%	"
	85115030	--- Of a kind used in vessels of Chapter 89	3%	"
	85115090	--- Other	3%	"
	85118000	- Other equipment	3%	"
	85119000	- Parts	3%	Kg
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
	85121000	- Lighting or visual signalling equipment of a kind used on bicycles	10%	U
	85122000	- Other lighting or visual signalling equipment	3%	"
	85123000	- Sound signalling equipment	3%	"
	85124000	- Windscreen wipers, defrosters and demisters	3%	"
	85129000	- Parts	3%	Kg
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.			
	85131000	- Lamps	3%	U
	85139000	- Parts	3%	Kg
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of material by induction or dielectric loss.			
	- Resistance heated furnaces and ovens:			
	85141100	-- Hot isostatic presses	3%	U
	85141900	-- Other	3%	"
	85142000	- Furnaces and ovens functioning by induction or dielectric loss	3%	"
	- Other furnaces and ovens:			
	85143100	-- Electron beamfurnaces	3%	"
	85143200	-- Plasma and vacuum arc furnaces	3%	"
	85143900	-- Other	3%	"
	85144000	- Other equipment for the heat treatment of materials by induction or dielectric loss	3%	"
	85149000	- Parts	3%	Kg
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
	- Brazing or soldering machines and apparatus:			
	85151100	-- Soldering irons and guns	3%	U
	85151900	-- Other	3%	"
	- Machines and apparatus for resistance welding of metal:			
	85152100	-- Fully or partly automatic	3%	"
	85152900	-- Other	3%	"
	- Machines and apparatus for arc (including plasma arc) welding of metals:			
	85153100	-- Fully or partly automatic	3%	"
	85153900	-- Other	3%	"
85158000	- Other machines and apparatus	3%	"	
85159000	- Parts	3%	Kg	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.		
	85161000	- Electric instantaneous or storage water heaters and immersion heaters	10%	U
	85162100	- Electric space heating apparatus and electric soil heating apparatus:	10%	"
	85162900	-- Storage heating radiators		
	85192910	-- Other:		
	85162990	--- Soil heating apparatus for agricultural purposes; heating apparatus for use as parts of machinery	10%	"
	85162990	--- Other	10%	"
	85163100	- Electro-thermic hair-dressing or hand-drying apparatus:		
	85163200	-- Hair dryers	10%	"
	85163200	-- Other hair-dressing apparatus	10%	"
	85163300	-- Hand-drying apparatus	10%	"
	85164000	- Electric smoothing irons	10%	"
	85165000	- Microwave ovens	10%	"
	85166000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
	85166010	--- Unassembled or disassembled	10%	"
	85166020	--- Other ovens, cookers, cooking plates, boiling rings, grillers and roasters	10%	"
	85166091	--- Other:		
	85166091	---- Cookers using both electricity and gas	10%	"
	85166099	---- Other	10%	"
	85167100	- Other electro-thermic appliances:		
	85167100	-- Coffee or tea makers	10%	"
	85167200	-- Toasters	10%	"
	85167900	-- Other:		
	85167910	--- Kettles	10%	"
	85167920	--- Rice cookers	10%	"
	85167930	--- Bottle warmers	10%	"
	85167940	--- Bottle sterilisers	10%	"
	85167990	--- Other	10%	"
	85168000	- Electric heating resistors:		
	85168010	--- For immersion heaters, electric space heating apparatus or electric smoothing irons	10%	"
	85168090	--- Other	10%	"
	85169000	- Parts	10%	Kg
85.17		Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voices, images or other data, including apparatus for communication in a wired or wireless network (such as local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.		
		- Telephones sets, including smartphones and other telephones for cellular networks or for other wireless networks:		
	85171100	-- Line telephone sets with handless handsets.	3%	U
	85171300	-- Smartphones	3%	"
	85171400	-- Other telephones for cellular networks or for other wireless networks	3%	"
	85171800	-- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.18		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area networks):		
	85176100	-- Base stations.	3%	U
	85176200	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus.	3%	"
	85176900	-- Other:		
	85176910	--- Modems (Modulator-demodulator apparatus)	3%	"
	85176920	--- Portable receivers for calling, alerting or paging	3%	"
	85176990	--- Other	3%	"
		- Parts:		
	85177100	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	3%	"
	85177900	-- Other	3%	"
		Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.		
	85181000	- Microphones and stands therefore:		
	85181010	--- Microphones having a frequency range of 300 Hz to 3,4 kHz, of a diameter not exceeding 10 mm and a height not exceeding 3 mm, of a kind used for telecommunications	10%	U
	85181090	--- Other	10%	"
		- Loudspeakers, whether or not mounted in their enclosures:		
	85182100	-- Single loudspeakers, mounted in their enclosures	10%	"
	85182200	-- Multiple loudspeakers, mounted in the same enclosure	10%	"
	85182900	-- Other:		
	85182910	--- Loudspeakers, without housings, having a frequency range of 300 Hz to 3,4 kHz, of a diameter not exceeding 50 mm, of a kind used for telecommunications	10%	"
	85182990	--- Other	10%	"
	85183000	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:		
	85183010	--- For line telephone handsets	10%	"
	85183090	--- Other	10%	"
	85184000	- Audio-frequency electric amplifiers	10%	"
85185000	- Electric sound amplifier sets:			
85185010	--- Speech training apparatus for deaf persons	10%	"	
85185090	--- Other	10%	"	
85189000	- Parts	10%	Kg	
85.19		Sound recording or reproducing apparatus.		
	85192000	- Apparatus operated by coins, banknotes, and bank cards, token or by other means of payment.	10%	U
	85193000	- Turntables (record-decks).	10%	"
		- Other Apparatus:		
	85198100	-- Using magnetic, optical or semiconductor media:		
	85198110	--- Pocket-size cassette-players	10%	"
	85198120	--- Other cassette-type sound recording or reproducing apparatus	10%	"
	85198130	--- Transcribing and Dictating machines	10%	"
	85198140	--- Other magnetic tape recorders incorporating sound reproducing apparatus	10%	"
	85198190	--- Other	10%	"
	85198900	-- Other:		
	85198910	--- Photo-electric cinematographic sound apparatus	10%	"
85198920	--- Other record players with loudspeakers	10%	"	
85198990	--- Other	10%	"	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
“85.20“				
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
	85211000	- Magnetic tape-type		
	85211010	--- Of a kind capable of receiving digital terrestrial television signals	10%	U
	85211090	--- Other	10%	“
	85219000	- Other:		
	85219010	--- Of a kind capable of receiving digital terrestrial television signals	10%	“
	85219090	--- Other	10%	“
85.22		Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21.		
	85221000	- Pick-up cartridges	10%	Kg
	85229000	- Other:		
	85229010	--- For cinematographic sound recording and reproducing apparatus	10%	“
	85229020	--- Deck mechanisms for winding and unwinding tapes	10%	“
	85229030	--- Other, incorporating a printed circuit board	10%	“
	85229040	--- Cabinets	10%	“
	85229090	--- Other	10%	“
85.23		Discs, tapes, solid-state non-volatile storage devices, "smartcards" or other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.		
		- Magnetic media:		
	85232100	-- Cards incorporating a magnetic tape:		
		--- Of a kind used for automatic data processing machines:		
	85232111	---- Unrecorded	Nil	U
	85232112	---- Recorded	Nil	“
	85232113	--- Of religious material.	3%	“
		--- Other:		
	85232191	---- Unrecorded	10%	“
	85232192	---- Recorded	10%	“
	85232900	-- Other:		
		--- Of a kind used for automatic data processing machines:		
	85232911	---- Unrecorded	Nil	“
	85232912	---- Recorded	Nil	“
	85232913	--- Of religious material.	3%	“
		--- Other:		
	85232991	---- Unrecorded	10%	“
	85232992	---- Recorded	10%	“
		- Optical media:		
	85234100	-- Unrecorded:		
	85234110	--- For computer.	Nil	“
	85234120	--- Of religious material.	3%	“
	85234190	--- Other	10%	“
	85234900	-- Other:		
	85234910	--- For computer.	Nil	“
	85234920	--- Of religious material.	3%	“
	85234990	--- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Semiconductor media:		
	85235100	-- Solid-state non-volatile storage devices:		
	85235110	--- For computer.	Nil	U
	85235120	--- Of religious material.	3%	"
	85235190	--- Other	10%	"
	85235200	-- "Smart Cards":		
	85235210	--- For computer.	Nil	"
	85235220	--- Other, for the reproduction of phenomena other than sound or picture	10%	"
	85235230	--- Of religious material.	3%	"
	85235290	--- Other	10%	"
	85235900	-- Other:		
	85235910	--- For computer.	Nil	"
	85235920	--- Other, for the reproduction of phenomena other than sound or picture	10%	"
	85235930	--- Of religious material.	3%	"
	85235990	--- Other	10%	"
	85238000	- Other:		
	85238010	--- For computer.	Nil	"
	85238020	--- Other, for the reproduction of phenomena other than sound or picture	10%	"
	85238030	--- Of religious material.	3%	"
	85238090	--- Other	10%	"
85.24		Flat panel display modules, whether or not incorporating touch-sensitive screens.		
		- Without drivers or control circuits :		
	85241100	-- Of liquid crystals	10%	"
	85241200	-- Of organic light-emitting diodes (OLED)	10%	"
	85241900	-- Other	10%	"
		- Other		
	85249100	-- Of liquid crystals	10%	"
	85249200	-- Of organic light-emitting diodes (OLED)	10%	"
	85249900	-- Other	10%	"
85.25		Transmission apparatus for, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders.		
	85255000	- Transmission apparatus		
	85255010	--- For use in connection with aircraft communication or navigation	3%	"
	85255020	--- Microwaves transmission apparatus and equipment's	3%	"
	85255090	--- Other	3%	"
	85256000	- Transmission apparatus incorporating reception apparatus		
	85256010	--- For use in connection with aircraft communication or navigation	3%	"
	85256090	--- Other	3%	"
		- Television cameras, digital cameras and video camera records:		
	85258100	-- High-speed goods as specified in Subheading Note 1 to this Chapter	10%	"
	85258200	-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	10%	"
	85258300	-- Other, night vision goods as specified in Subheading Note 3 to this Chapter	10%	"
	85258900	-- Other:		
	85258910	--- For use in connection with aircraft communication or navigation	10%	"
	85258990	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
	85261000	- Radar apparatus - Other:	3%	“
	85269100	-- Radio navigational aid apparatus:		
	85269110	--- Global positioning system (GPS)	3%	“
	85269120	--- For use in connection with aircraft communication or navigation	3%	“
	85269190	--- Other	3%	“
	85269200	-- Radio remote control apparatus:		
	85269210	--- Of a type designed for recreational purposes, and toys	3%	“
	85269220	--- For use in connection with aircraft communication or navigation	3%	“
85269290	--- Other	3%	“	
85.27		Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
		- Radio-broadcast receivers capable of operating without an external source of power:		
	85271200	-- Pocket-size radio cassette-players	10%	U
	85271300	-- Other apparatus combined with sound recording or reproducing apparatus:		
	85271310	--- For use in connection with aircraft communication or navigation	10%	“
	85271390	--- Other	10%	“
	85271900	-- Other:		
	85271910	--- For use in connection with aircraft communication or navigation	3%	“
	85271990	--- Other	3%	“
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
	85272100	-- Combined with sound recording or reproducing apparatus	10%	“
	85272900	-- Other	3%	“
		- Other:		
	85279100	-- Combined with sound recording or reproducing apparatus	10%	“
	85279200	-- Not combined with sound recording or reproducing apparatus but combined with a clock	3%	“
85279900	-- Other	3%	“	
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television whether or not incorporating radio-broadcast receivers or sound video recording or reproducing apparatus. .		
		- Cathode-ray tube monitors:		
	85284200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Nil	“
	85284900	-- Other:		
	85284910	--- With a diagonal measurement of the screen not exceeding 63.5 cm	10%	“
	85284990	--- Other	10%	“
		- Other monitors:		
	85285200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Nil	“
	85285900	-- Other:		
	85285910	--- With a diagonal measurement of the screen not exceeding 63.5 cm	10%	“
	85285920	--- Other, unassembled	10%	“
	85285990	--- Other	10%	“
		- Projectors:.		
85286200	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	Nil	“	
85286900	-- Other”.	3%	“	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:		
	85287100	-- Not designed to incorporate a video display or screen.	10%	U
	85287200	-- Other, colour:		
	85287210	--- Unassembled	10%	Kg
	85287220	--- Partly assembled	10%	"
	85287230	---Other	10%	"
		---Other:		
	85287241	---- Reception apparatus (receiver) whether or not including decoder	10%	U
	85287242	---- Receivers (including decoders)	10%	"
	85287249	---- Televisions	10%	"
	85287290	--- Other	10%	"
	85287300	-- Other, monochrome:		
	85287310	--- Unassembled	10%	Kg
	85287390	--- Other	10%	"
85.29		Parts suitable for use solely or principally with the apparatus of heading 85.24 to 85.28		
	85291000	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
	85291010	---- Of a diameter not exceeding 1.5m	3%	Kg
	85291020	---- Of a diameter exceeding 1.5m but not exceeding 2.5m	3%	"
	85291030	---- Of a diameter exceeding 2.5m but not exceeding 3.5m	3%	"
	85291040	---- Of a diameter exceeding 3.5m	3%	"
		--- Other:		
	85291091	---- Of a kind used for household apparatus or motor vehicles	3%	"
	85291099	---- Other	3%	"
	85299000	- Other:		
	85299010	--- [Deck] mechanisms for winding and unwinding tapes	3%	"
	85299020	--- Chassis of any unit of heading 85.27 or 85.28	3%	"
	85299030	--- Tuners for radio and television apparatus	3%	"
	85299040	--- Cabinets	3%	"
		--- Other:		
	85299091	---- Parts of apparatus of subheadings 85255020, 85256000, 85258010, 85284100, 85285100 and 85286100	3%	"
	85299092	---- Other, incorporating a printed circuit board	3%	"
	85299099	---- Other	3%	"
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).		
	85301000	- Equipment for railways or tramways	Nil	U
	85308000	- Other equipment	Nil	"
	85309000	- Parts	3%	Kg
85.31		Electric sound or visual signaling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.		
	85311000	- Burglar or fire alarms and similar apparatus:		
	85311010	--- Burglar alarms and similar apparatus	3%	U
	85311090	--- Fire alarms and similar apparatus	3%	"
	85312000	- Indicator panels incorporating liquid crystal devices (LED)" or light-emitting diodes (LED)".	3%	"
	85318000	- Other apparatus	3%	"
	85319000	- Parts:		
	85319010	--- For apparatus of subheading 8531.2000	3%	Kg
	85319090	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.32		Electrical capacitors, fixed, variable or adjustable (re-set).		
	85321000	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 KVAR (power capacitors):		
	85321010	--- Power factor capacitors grouped together on a chassis or in a container	3%	Kg
	85321090	--- Other	3%	"
		- Other fixed capacitors:		
	85322100	-- Tantalum	3%	Kg
	85322200	-- Aluminium electrolytic	3%	"
	85322300	-- Ceramic dielectric, single layer	3%	"
	85322400	-- Ceramic dielectric, multi-layer	3%	"
	85322500	-- Dielectric of paper or plastics	3%	"
	85322900	-- Other	3%	"
	85323000	- Variable or adjustable (pre-set) capacitors	3%	"
	85329000	- Parts	3%	"
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.		
	85331000	- Fixed carbon resistors, composition or film types	3%	"
		- Other fixed resistors:		
	85332100	-- For a power handling capacity not exceeding 20 W	3%	"
	85332900	-- Other	3%	"
		- Wire-wound variable resistors, including rheostats and potentiometers:		
	85333100	-- For a power handling capacity not exceeding 20 W	3%	"
	85333900	-- Other	3%	"
	85334000	- Other variable resistors, including rheostats and potentiometers	3%	"
	85339000	- Parts	3%	"
85.34	85340000	Printed circuits.	3%	"
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.		
	85351000	- Fuses:		
	85351010	--- Of a capacity of 63 amp but not exceeding 630 amp	3%	U
	85351090	--- Other	3%	"
		- Automatic circuit breakers:		
	85352100	-- For a voltage of less than 72.5 kV	3%	"
	85352900	-- Other	3%	"
	85353000	- Isolating switches and make-and-break switches:		
	85353010	--- For a voltage not exceeding 24 kV	3%	"
	85353020	--- Residual current switches with an interruptor differential exceeding 1000 V	3%	"
	85353090	--- Other	3%	"
	85354000	- Lightning arresters, voltage limiters and surge suppressors	3%	Kg
	85359000	- Other:		
	85359010	--- Residual current relays and earth leakage modules exceeding 1000 V	3%	"
	85359090	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.36		Electrical apparatus for switching or protecting electric circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1000 volts; connector for optical fibres, optical fibre bundles or cables.		
	85361000	- Fuses		
	85361010	--- Exceeding 63 amp	3%	Kg
	85361090	--- Other	3%	"
	85362000	- Automatic circuit breakers:		
	85362010	--- Automatic circuit breakers with a breaking capacity not exceeding 6 KPA	3%	"
	85362090	--- Other	3%	"
	85363000	- Other apparatus for protecting electrical circuits	3%	"
		- Relays:		
	85364100	-- For a voltage not exceeding 60 V	3%	"
	85364900	-- Other:		
	85364910	--- Residual current relays	3%	"
	85364990	--- Other	3%	"
	85365000	- Other switches:		
	85365010	--- Electrical switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1000 volts	3%	U
	85365020	--- Electromechanical sharp-action switches for a current not exceeding 11 amps	3%	"
	85365030	--- Residual current switches with an interruptor differential not exceeding 1000 V	3%	"
	85365040	--- Micro switch, ring buttonswitch and plug, pre-moulded, of a capacity of 6 amp but not exceeding 63 amp 220 / 380 v	3%	"
	85365050	--- Dimmer switches	3%	"
	85365060	--- Electrical AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches)	3%	"
	85365090	--- Other	3%	"
		- Lamp-holders, plugs and sockets:		
	85366100	-- Lamp-holders	3%	"
	85366900	-- Other:		
	85366910	--- Plugs and sockets for coaxial cables and printed circuits	3%	Kg
	85366990	--- Other	3%	"
	85367000	- Connectors for optical fibres, optical fibre bundles or cables.	3%	"
	85369000	- Other apparatus:		
	85369010	--- Chips' sensors	3%	"
	85369020	--- For fire alarms	3%	"
	85369030	--- Connecting elements for wires and cables	3%	"
	85369040	--- Copper rods for protecting electric circuit	3%	"
	85369050	--- Leakage modules not exceeding 1000 V	3%	"
	85369090	--- Other	3%	"
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.		
	85371000	- For a voltage not exceeding 1,000 V:		
	85371010	--- For industrial machines including textile	3%	U
	85371090	--- Other	3%	"
	85372000	- For a voltage exceeding 1,000 V:		
	85372010	--- Motor control panels	3%	"
	85372090	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.38		Parts suitable for use solely or principally with the apparatus of heading 95.35, 85.36 or 85.37.		
	85381000	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	3%	Kg
	85389000	- Other	3%	"
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; "arc-lamps., light-emitting diode (LED) light sources."		
	85391000	- Sealed beam lamp units:		
	85391010	--- Of a kind used in industry	3%	U
	85391020	--- Of a kind used for cycles or motor vehicles	3%	"
	85391030	--- Of a kind used in aircraft or locomotives	3%	"
	85391040	--- Of a kind used in vessels of Chapter 89	3%	"
	85391090	--- Other	3%	"
		- Other filament lamps, excluding ultra-violet or infra-red lamps:		
	85392100	-- Tungsten halogen:		
	85392110	--- Of a kind used in industry	3%	"
	85392120	--- Of a kind used in aircraft or locomotives	3%	"
	85392190	--- Other	3%	"
	85392200	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		
	85392210	--- Indicator lamps	3%	"
	85392220	--- Of a kind used in industry	3%	"
	85392230	--- Of a kind used in aircraft or locomotives	3%	"
	85392240	--- Of a kind used in vessels of Chapter 89	3%	"
	85392290	--- Other	3%	"
	85392900	-- Other:		
	85392910	--- Of a kind used in industry	3%	"
	85392920	--- Of a kind used in aircraft or locomotives	3%	"
	85392930	--- Of a kind used in vessels of Chapter 89	3%	"
	85392990	--- Other	3%	"
		- Discharge lamps, other than ultra-violet lamps:		
	85393100	-- Fluorescent, hot cathode:		
	85393110	--- Energy saving electric bulbs	3%	"
	85393120	--- Of a kind used in industry	3%	"
	85393130	--- Fluorescent tubes of 18 W but not exceeding 40 W; energy economiser fluorescent	3%	"
	85393140	--- Of a kind used in aircraft or locomotives	3%	"
	85393150	--- Of a kind used in vessels of Chapter 89	3%	"
	85393190	--- Other	3%	"
	85393200	-- Mercury or sodium vapour lamps metal halide lamps	3%	"
	85393900	-- Other:		
	85393910	--- Low energy consumption lamps	3%	"
	85393920	--- Fluorescent bulbs and tubes	3%	"
	85393990	--- Other	3%	"
		- Ultra-violet or infra-red lamps; arc-lamps:		
	85394100	-- Arc-lamps	3%	"
	85394900	-- Other	3%	"
		- light-emitting diode (LED) light sources :		
	85395100	-- Light-emitting diode (LED) modules	3%	"
	85395200	-- Light-emitting diode (LED) lamps	3%	"
	85399000	- Parts:		
	85399010	--- Parts of filament lamps of subheading 8539.21, 8539.22, 8539.29	3%	Kg
	85399090	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes). - Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
	85401100	-- Colour	3%	U
	85401200	-- Monochrome	3%	"
	85402000	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	3%	"
	85404000	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	3%	"
	85406000	- Other cathode-ray tubes - Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	3%	"
	85407100	-- Magnetrons	3%	"
	85407900	-- Other - Other valves and tubes:	3%	"
	85408100	-- Receiver or amplifier valves and tubes	3%	U
	85408900	-- Other - Parts:	3%	"
	85409100	-- Of cathode-ray tubes	3%	Kg
	85409900	-- Other	3%	"
85.41		Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.		
	85411000	- Diodes, other than photosensitive or "light-emitting diodes (LED)". - Transistors, other than photosensitive transistors:	3%	U
	85412100	-- With a dissipation rate of less than 1 W	3%	"
	85412900	-- Other	3%	"
	85413000	- Thyristors, diacs and triacs, other than photosensitive devices - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):	3%	"
	85414100	-- Light-emitting diodes (LED)	3%	"
	85414200	-- Photovoltaic cells not assembled in modules or made up into panels	Nil	"
	85414300	-- Photovoltaic cells assembled in modules or made up into panels	Nil	"
	85414900	-- Other - Other semiconductor devices:	3%	"
	85415100	-- Semiconductor-based transducers	3%	"
	85415900	-- Other	3%	"
	85416000	- Mounted piezo-electric crystals	3%	"
	85419000	- Parts:		
	85419010	--- Parts of Photovoltaic cells in modules or made up into panels	Nil	Kg
	85419090	--- Other	3%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.42		Electronic integrated circuits.		
	85423100	- Electronic integrated circuits: -- Processors and controller, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits.	3%	Kg
	85423200	-- Memories.	3%	"
	85423300	-- Amplifiers.	3%	"
	85423900	-- Other	3%	"
	85429000	- Parts	3%	"
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
	85431000	- Particle accelerators.	3%	U
	85432000	- Signal generators	3%	"
	85433000	- Machines and apparatus for electroplating, electrolysis or electrophoresis	3%	"
	85434000	- Electronic cigarettes and similar personal electric vaporising devices	3%	"
	85437000	- Other machines and apparatus:		
	85437010	--- Decoder	3%	"
	85437020	--- Electric fence energisers	3%	"
	85437030	--- Electrical machines with translation or dictionary functions	3%	"
	85437040	--- High or intermediate frequency amplifiers (boosters)	3%	"
	85437050	--- Light emitting diode lamps	3%	"
	85437090	--- Other	3%	"
	85439000	- Parts	3%	Kg
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
		- Winding wire:		
	85441100	-- Of copper:		
	85441110	--- Coated Copper wire for meters coils	10%	"
	85441190	--- Other	10%	"
	85441900	-- Other	10%	"
	85442000	- Co-axial cable and other co-axial electric conductors:		
	85442010	--- Ground or marine cables with avoltage exceeding 132 kph		
	85442020	--- Wire and cable of copper, insulated with polyethylene and additionally or alternatively with other materials, or braided with any material, or having more than 60 separately insulated conductors) and of which any individual conductor and its immediate insulation exceeds 1.6 mm in diameter	10%	"
			10%	"
	85442090	--- Other	10%	"
	85443000	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	10%	"
		- Other electric conductors, for a voltage not exceeding 1000 V:		
	85444200	-- Fitted with connectors:		
	85444210	--- For a voltage not exceeding 80 V, fitted with connectors, of a kind used for telecommunications	10%	"
	85444220	--- Parallel printer cables, modem cables, monitor extension cables and keyboard extension cables	10%	"
	85444230	--- Armoured underground electric cables	10%	"
	85444290	--- Other	10%	"
	85444900	-- Other:		
	85444910	--- Of a kind used for telecommunication	10%	"
	85444920	--- Armoured underground electric cables	10%	"
	85444990	--- Other	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
85.45	85446000	- Other electric conductors, for a voltage exceeding 1,000 V:			
	85446010	--- Wire and cable of copper, insulated with polyethylene and additionally or alternatively polyvinyl chloride, whether or not additionally armoured, insulated or sheathed with other materials (but not including wire or cable insulated not including wire or cable insulated with any material, or having more than with polyethylene and additionally or 60 separately insulated conductors) and of which any individual conductor and its immediate insulation exceeds 1.6 mm in diameter	10%	“	
	85446020	--- Armoured underground electric cables	10%	“	
		--- Other:			
	85446091	---- Flat cable consisting of polyvinyl chloride insulated conductors arranged in a single row and sheathed so that the overall cable has a rectangular cross-section chloride insulated conductors	10%	“	
		---- Other			
	85446099	---- Other	10%	“	
	85447000	- Optical fibre cables	10%	“	
		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.			
		- Electrodes:			
	85451100	-- Of a kind used for furnaces	3%	Kg	
	85451900	-- Other	3%	“	
	85452000	- Brushes	3%	“	
	85459000	- Other	3%	“	
85.46		Electrical insulators of any material.			
	85461000	- Of glass	3%	“	
	85462000	- Of ceramics:			
	85462010	--- For voltage not exceeding 10 kV	3%	“	
	85462090	--- Other	3%	“	
	85469000	- Other:			
	85469010	--- Of silicon rubber for voltage exceeding 10 kV	3%	“	
85469090	--- Other	3%	“		
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and therefore, of base metal lined with insulating material.			
	85471000	- Insulating fittings of ceramics:			
	85471010	--- Of porcelain for use in manufacture of sparking plugs	3%	“	
	85471090	--- Other	3%	“	
	85472000	- Insulating fittings of plastics	3%	“	
	85479000	- Other:			
	85479010	--- Of glass	3%	“	
	85479120	--- Fittings of base metal lined with insulating material, with a tubing of outside diameter of not less than 18 mm and not more than 28 mm insulating material	3%	“	
	85479030	--- Coil formers and transformer bobbins	3%	“	
		--- Other:			
	85479091	--- Of a kind used in industry including electricity generation and distribution; railways	3%	“	
	85749099	--- Other	3%	“	
	85.48	85480000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
85.49		Electrical and electronic waste and scrap.		
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :		
	85491100	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	10%	Kg
	85491200	-- Other, containing lead, cadmium or mercury	10%	"
	85491300	-- Sorted by chemical type and not containing lead, cadmium or mercury	10%	"
	85491400	-- Unsorted and not containing lead, cadmium or mercury	10%	"
	85491900	-- Other	10%	"
		- Of a kind used principally for the recovery of precious metal :		
	85492100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	10%	"
	85492900	-- Other	3%	"
		- Other electrical and electronic assemblies and printed circuit boards :		
	85493100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	10%	"
	85493900	-- Other	3%	"
	- Other:			
85499100	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	10%	"	
85499900	-- Other	3%	"	

**SECTION XVII
VEHICLES, AIRCRAFT,
VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT**

Notes.

- 1. This Section does not cover articles of heading, 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06**
- 2. The expressions “part” and “parts and accessories” do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:**
 - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanized rubber other than hard rubber (heading 40.16);**
 - (b) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);**
 - (c) Articles of Chapter 82 (tools);**
 - (d) Articles of heading 83.06;**
 - (e) Machines or apparatus of heading 84.01 to 84.79,” or parts thereof; other than the radiators for the articles of this Section “. articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;**
 - (f) Electrical machinery or equipment (Chapter 85);**
 - (g) Articles of Chapter 90;**
 - (h) Articles of Chapter 91;**
 - (Ij) Arms (Chapter 93);**
 - (k) Luminaires and lighting fittings and parts thereof of heading 94.05; or**
 - (l) Brushes of a kind used as parts of vehicles (heading 96.03)**
- 3. References in Chapters 86 to 88 to “parts” or “accessories” do not apply to parts or accessories, which are not suitable for use solely or principally with the articles of those Chapters. A parts or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that parts of accessory.**
- 4. For the purposes of this Section:**
 - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;**
 - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;**
 - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.**
- 5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:**
 - (a) In Chapter 86 if designed to travel on a guide-track (hover trains);**
 - (b) In Chapter 87 if designed to travel over land or over both land and water;**
 - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.**

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

CHAPTER 86
RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK
AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK
FIXTURES AND FITTINGS AND PARTS THEREOF;
MECHANICAL (INCLUDING ELECTRO-MECHANICAL)
TRAFFIC SIGALLING EQUIPMENT OF ALL KINDS

Notes:

1. This Chapter does not cover:
 - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hover trains (heading 44.06 or 68.10);
 - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
 - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.;
2. Heading 86.07 applies, inter alia, to:
 - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
 - (a) Frames, underframes, bogies and bissel-bogies;
 - (b) Axle boxes; brake gear;
 - (c) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
 - (d) Coachwork.
3. Subject to the provisions of Note 1 above, heading 86.08 applies, inter alia, to:
 - (a) Assembled track, turntables, platform buffers, loading gauges;
 - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.		
	86011000	- Powered from an external source of electricity:		
	86011010	--- Of a type not exceeding 20 tonnes	3%	U
	86011090	--- Other	3%	“
	86012000	- Powered by electric accumulators:		
	86012010	--- Of a type not exceeding 20 tonnes	3%	“
	86012090	--- Other	3%	“
86.02		Other rail locomotives; locomotive tenders.		
	86021000	- Diesel-electric locomotives:		
	86021010	--- Of a type not exceeding 20 tonnes	Nil	“
	86021090	--- Of a type not exceeding 20 tonnes	Nil	“
	86029000	- Other:		
	86029010	--- Of a type not exceeding 20 tonnes	Nil	“
	86029090	--- Of a type not exceeding 20 tonnes	Nil	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.		
	86031000	- Powered from an external source of electricity	3%	“
	86039000	- Other	3%	“
86.04	86040000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles).	3%	U
86.05	86050000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purposes railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	Nil	“
86.06		Railway or tramway goods vans and wagons, not self-propelled.		
	86061000	- Tank wagons and the like	3%	“
	86063000	- Self-discharging vans and wagons, other than those of subheading 8606.10	3%	“
		- Other:		
	86069100	-- Covered and closed	3%	“
	86069200	-- Open, with non-removable sides of a height exceeding 60 cm	3%	“
86069900	-- Other	3%	“	
86.07		Parts of railway or tramway locomotives or rolling stock.		
		- Bogies, bissel-bogies, axles and wheels, and parts thereof:		
	86071100	-- Driving bogies and bissel-bogies	3%	Kg
	86071200	-- Other bogies and bissel-bogies	3%	“
	86071900	-- Other, including parts	3%	“
		- Brakes and parts thereof:		
	86072100	-- Air brakes and parts thereof	3%	“
	86072900	-- Other	3%	“
	86073000	- Hooks and other coupling devices, buffers, and parts thereof	3%	“
		- Other:		
	86079100	-- Of locomotives	3%	“
86079900	-- Other	3%	“	
86.08	86080000	Railway or tramway track fixtures and fittings, mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.		
	86080010	--- Railway or tramway track fixtures and fittings	3%	“
	86080090	--- Other	3%	“
86.09	86090000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.		
	86090010	--- Of a kind used for transport of perishable food stuffs or goods equipped, with refrigerating units or designed to be fitted therewith whether inside or outside	3%	U
	86090090	--- Other	3%	“

CHAPTER 87
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK,
AND PARTS AND ACCESSORIES THEREOF

Notes:

1. This Chapter does not cover railway or tramway rolling stock designed solely for running on rails.
2. For the purposes of this Chapter “tractors” means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading, 87.12 includes all children’s bicycles. Other children’s cycles fall in heading. 95.03.

Subheading Note.

1- Subheading 8708.22 covers :

(a) front windscreens (windshields), rear windows and other windows, framed; and

(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
87.01		Tractor (other than tractor of heading 87.09).		
	87011000	- Single axle tractors”.	Nil	U
	87012100	- Road tractors for semi-trailers : -- With only compression-ignition internal combustion piston engine (diesel or semi -diesel)	3%	“
	87012200	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	3%	“
	87012300	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	3%	“
	87012400	-- With only electric motor for propulsion	3%	“
	87012900	-- Other	3%	“
	87013000	- Track-laying tractors	3%	“
		- Other, of an engine power:		
	87019100	-- Not exceeding 18 KW :		
	87019110	--- For agricultural purposes	Nil	“
	87019190	--- Other	3%	“
	87019200	-- Exceeding 18 KW but not exceeding 37 KW:		
	87019210	--- For agricultural purposes	Nil	“
	87019290	--- Other	3%	“
	87019300	-- Exceeding 37 KW but not exceeding 75 KW :		
	87019310	--- For agricultural purposes	Nil	“
	87019390	--- Other	3%	“
	87019400	-- Exceeding 75 KW but not exceeding 130 KW :		
	87019410	--- For agricultural purposes	Nil	“
	87019490	--- Other	3%	“
	87019500	-- Exceeding 130 KW” :		
	87019510	--- For agricultural purposes	Nil	“
	87019590	--- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
87.02	87021000	Motor vehicles for transport of ten or more persons, including the driver. - With only compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	87021010	--- Motor vehicles for transport for 10 persons and less than 24 persons	10%	“	
	87021020	--- Motor vehicles for transport for 24 persons and less than 40 persons	10%	“	
	87021090	--- Other buses of 40 persons and more	3%	“	
	87022000	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:			
	87022010	--- Motor vehicles for transport for 10 persons and less than 24 persons	10%	“	
	87022020	--- Motor vehicles for transport for 24 persons and less than 40 persons	10%	“	
	87022090	--- Other buses of 40 persons and more	3%	“	
	87023000	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:			
	87023010	--- Motor vehicles for transport for 10 persons and less than 24 persons	10%	“	
	87023020	--- Motor vehicles for transport for 24 persons and less than 40 persons	10%	“	
	87023090	--- Other buses of 40 persons and more	3%	“	
	87.03	87024000	- With only electric motor for propulsion:		
		87024010	--- Motor vehicles for transport for 10 persons and less than 24 persons	10%	U
87024020		--- Motor vehicles for transport for 24 persons and less than 40 persons	10%	“	
87024090		--- Other buses of 40 persons and more	3%	“	
87029000		- Other:			
87029010		--- Motor vehicles for transport for 10 persons and less than 24 persons	10%	“	
87029020		--- Motor vehicles for transport for 24 persons and less than 40 persons	10%	“	
87029090		--- Other buses of 40 persons and more	3%	“	
		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. - Other vehicles, with only spark-ignition internal combustion piston engine:			
87032100		-- Of a cylinder capacity not exceeding 1,000 cc:			
87032110		--- Tricycles motor cars – 3 wheel (Racsha)	25%	“	
87032120		--- Ambulance	3%	“	
87032190		--- Other	25%	“	
87032200		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc (tricycles motorcar):			
87032210		--- Tricycles motor cars – 3 wheel (Racsha)	25%	“	
87032220		--- Ambulance	3%	“	
87032290		--- Other	25%	“	
87032300		-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
87032310		--- Ambulance	3%	“	
87032390		--- Other	40%	“	
87032400		-- Of a cylinder capacity exceeding 3,000 cc:			
87032410		--- Ambulance	3%	“	
87032490		--- Other	40%	“	
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):”.			
87033100		-- Of a cylinder capacity not exceeding 1500 cc:			
87033110		--- Ambulance	3%	“	
87033190		--- Other	25%	“	
87033200		- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
87033210		--- Ambulance	3%	“	
87033290		--- Other	40%	“	
87033300		- Of a cylinder capacity exceeding 2,500 cc:			
87033310		--- Ambulance	3%	“	
87033390		--- Other	40%	“	
87034000		- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power			
87034010	--- Ambulance	3%	“		
87034090	--- Other	40%	“		

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
87.04	87035000	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power :		
	87035010	--- Ambulance	3%	U
	87035090	--- Other	40%	"
	87036000	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :		
	87036010	--- Ambulance	3%	"
	87036090	--- Other	40%	"
	87037000	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power :		
	87037010	--- Ambulance	3%	"
	87037090	--- Other	40%	"
	87038000	- Other vehicles, with only electric motor for propulsion”:		
	87038010	--- Ambulance	3%	"
	87038090	--- Other	40%	"
	87039000	- Other	40%	"
	87041000	Motor vehicles for the transport of goods. - Dumpers designed for off-highway use - Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	10%	"
	87042100	-- g.v.w. not exceeding 5 tonnes:		
	87042110	--- g.v.w not exceeding 4 tonnes	40%	"
	87042190	--- g.v.w exceeding 4 tonnes but not exceeding 5 tonnes	10%	"
	87042200	-- g.v.w exceeding 5 tonnes but not exceeding 20 tonnes:		
	87042210	--- g.v.w exceeding 5 tonnes but not exceeding 10 tonnes	10%	"
	87042290	--- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	3%	"
	87042300	-- g.v.w exceeding 20 tonnes	3%	"
	87043100	- Other, with only spark-ignition internal combustion piston engine: -- g.v.w not exceeding 5 tonnes:		
	87043110	--- g.v.w not more than 4 tonnes	40%	"
	87043190	--- g.v.w more than 4 tonnes but not exceeding 5 tonnes	10%	"
	87043200	-- g.v.w exceeding 5 tonne:		
	87043210	--- g.v.w exceeding 5 tonnes but not exceeding 10 tonnes	10%	"
	87043220	--- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	3%	"
	87043290	--- g.v.w exceeding 20 tonnes	3%	"
	87044100	- Other, with both compression-ignition internal combustion piston engine (diesel or semi -diesel) and electric motor as motors for propulsion : -- g.v.w. not exceeding 5 tonnes:		
	87044110	--- g.v.w not more than 4 tonnes	40%	"
	87044190	--- g.v.w more than 4 tonnes but not exceeding 5 tonnes	10%	"
	87044200	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
	87044210	--- g.v.w exceeding 5 tonnes but not exceeding 10 tonnes	10%	"
	87044290	--- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	3%	"
	87044300	-- g.v.w. exceeding 20 tonnes	3%	"
	87045100	- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion : -- g.v.w. not exceeding 5 tonnes:		
	87045110	--- g.v.w not more than 4 tonnes	40%	"
	87045190	--- g.v.w more than 4 tonnes but not exceeding 5 tonnes	10%	"
	87045200	-- g.v.w. exceeding 5 tonnes:		
	87045210	--- g.v.w exceeding 5 tonnes but not exceeding 10 tonnes	10%	"

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U	
87.05	87045220	--- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	3%	“	
	87045290	--- g.v.w exceeding 20 tonnes	3%	“	
	87046000	-- Other with only electric motor for propulsion:			
	87046010	--- g.v.w not more than 4 tonnes	40%	“	
	87046020	--- g.v.w more than 4 tonnes but not exceeding 10 tonnes	10%	“	
	87046030	--- g.v.w exceeding 10 tonnes but not exceeding 20 tonnes	3%	“	
	87046090	-- g.v.w. exceeding 20 tonnes	3%	“	
	87049000	- Other	10%	“	
		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	3%	“	
	87.06	87051000	- Crane lorries	3%	“
87052000		- Mobile drilling derricks	3%	“	
87053000		- Fire fighting vehicles	3%	“	
87054000		- Concrete-mixer lorries	3%	“	
87059000		- Other			
87060000		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	10%	“	
87.07			Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05.		
		87071000	- For the vehicles of heading 87.03	10%	U
		87079000	- Other	10%	“
87.08			Parts and accessories of the motor vehicles of heading 87.01 to 87.05.		
	87081000	- Bumpers and parts thereof	10%	Kg	
		- Other parts and accessories of bodies (including cabs):			
	87082100	-- Safety seat belts	10%	“	
	87082200	-- Front windcreens (windshields), rear windows and other windows specified in Subheading Note1 to this Chapte	10%	“	
	87082900	-- Other	10%	“	
	87083000	- Brakes and servo-brakes and parts thereof	10%	“	
	87084000	- Gear boxes and parts thereof	10%	“	
	87085000	- Drive-axles with differential, whether or not provided with other transmission components and non driving axless; parts thereof.	10%	“	
	87087000	- Road wheels and parts and accessories thereof	10%	“	
	87088000	- Suspension systems and parts thereof (including shock-absorbers).	10%	“	
		- Other Parts and accessories:			
	87089100	-- Radiators and parts thereof.	10%	“	
	87089200	-- Silencers (mufflers) and exhaust pipes; and parts thereof.	10%	“	
	87089300	-- Clutches and parts thereof	10%	“	
	87089400	-- Steering wheels, steering columns and steering boxes; parts thereof.	10%	“	
	87089500	-- Safety airbags with inflater system; parts thereof	10%	“	
	87089900	-- Other	10%	“	
	87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; part of the foregoing vehicles.		
		- Vehicles:			
87091100		-- Electrical	3%	U	
87091900		-- Other	3%	“	
87099000		- Parts	10%	Kg	
87.10	87100000	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.	10%	U	

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
	87111000	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	10%	“
	87112000	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
	87112010	--- Motorcycle for transport of goods (three wheels -Tuk Tuk)	25%	“
	87112090	--- Other	10%	“
	87113000	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	10%	“
	87114000	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	10%	“
	87115000	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc	10%	“
	87116000	- With electric motor for propulsion”.	10%	“
	87119000	- Other	10%	“
87.12	87120000	Bicycles and other cycles (including delivery tricycles), not motorised.	3%	U
87.13		Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.		
	87131000	- Not mechanically propelled	3%	“
	87139000	- Other	3%	“
87.14		Parts and accessories of vehicles of heading 87.11 to 87.13		
	87141000	- Of motorcycles (including mopeds)	10%	Kg
	87142000	- Of carriages for disabled persons	10%	“
		- Other:		
	87149100	-- Frames and forks, and parts thereof	10%	“
	87149200	-- Wheel rims and spokes	10%	“
	87149300	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	10%	“
	87149400	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	10%	“
	87149500	-- Saddles	10%	“
	87149600	-- Pedals and crank-gear, and parts thereof	10%	“
	87149900	-- Other	10%	“
87.15	87150000	Baby carriages and parts thereof.	3%	U
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		
	87161000	-Trailers and semi-trailers of the caravan type, for housing or camping	10%	“
	87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	3%	“
		- Other trailers and semi-trailers for the transport of goods:		
	87163100	-- tanker trailers and tanker semi-trailers	3%	“
	87163900	-- Other	3%	“
	87164000	- Other trailers and semi-trailers	10%	“
	87168000	- Other vehicles:		
	87168010	--- Industrial hand trucks	10%	“
	87168020	--- Wheelbarrows	10%	“
	87168030	--- Trolleys (including supermarket trolleys)	10%	“
	87168040	--- Other carts, barrows and delivery vehicles	10%	“
	87168090	--- Other	10%	“
	87169000	- Parts:		
	87169010	--- For transport	3%	“
	87169090	--- Other	10%	“

CHAPTER 88
AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

Note.

1. For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.
The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Subheading Notes.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression ‘unladen weight’ means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.
2. For the purposes of subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
88.01	88010000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	3%	U
88.02		Other aircraft (for example, helicopters, aeroplanes), except unmanned aircraft of heading 88.06 spacecraft (including satellites) and suborbital and spacecraft launch vehicles.		
		- Helicopters:		
	88021100	-- Of an unladen weight not exceeding 2,000 kg:		
	88021110	--- Of a kind used for carriage of passengers	Nil	“
	88021190	--- Other	Nil	“
	88021200	-- Of an unladen weight exceeding 2,000 kg:		
	88021210	--- Of a kind used for carriage of passengers	Nil	“
	88021290	--- Other	Nil	“
	88022000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Nil	“
	88023000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	Nil	“
	88024000	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	Nil	“
	88026000	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Nil	“
“88.03 ”				
88.04	88040000	Parachutes (including dirigible parachutes and paragliders) and parachutes; parts thereof and accessories thereto.	3%	“
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.		
	88051000	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	3%	“
	88052100	-- Ground flying trainers and parts thereof	3%	“
	88052900	-- Other	3%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
88.06		Unmanned aircraft.		
	88061000	- Designed for the carriage of passengers - Other, for remote-controlled flight only :	3%	U
	88062100	--With maximum take-off weight not more than 250 g	3%	“
	88062200	--With maximum take-off weight more than 250 g but not more than 7 kg	3%	“
	88062300	--With maximum take-off weight more than 7 kg but not more than 25 kg	3%	“
	88062400	--With maximum take-off weight more than 25 kg but not more than 150 kg	3%	“
	88062900	--Other	3%	“
		-Other		
	88069100	--With maximum take-off weight not more than 250 g	3%	“
	88069200	--With maximum take-off weight more than 250 g but not more than 7 kg	3%	“
	88069300	--With maximum take-off weight more than 7 kg but not more than 25 kg	3%	“
	88069400	--With maximum take-off weight more than 25 kg but not more than	3%	“
	88069900	--Other”	3%	“
88.07		Parts of goods of heading 88.01, 88.02 or 88.06.		
	88071000	--Propellers and rotors and parts thereof	3%	Kg
	88072000	--Under-carriages and parts thereof	3%	“
	88073000	--Other parts of aeroplanes, helicopters or unmanned aircraft	3%	“
	88079000	--Other	3%	“

CHAPTER 89
SHIP, BOATS AND FLOATING STRUCTURES

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.		
	89011000	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		
	89011010	--- High-seas vessels	3%	U
	89011090	--- Other	3%	“
	89012000	- Tankers:		
	89012010	--- High-seas vessels	Nil	“
	89012090	--- Other	Nil	“
	89013000	- Refrigerated vessels, other than those of subheading 89012000:		
	89013010	--- High-seas vessels	Nil	“
	89013090	--- Other	Nil	“
	89019000	- Other vessels for the transport of goods and other vessels for transport of both persons and goods:		
		--- High-seas vessels:		
	89019011	---- Of a gross tonnage not exceeding 250	Nil	“
	89019012	---- Of a type for goods transport	Nil	“
	89019019	---- Principally designed for the transport of goods	Nil	“
		--- Other:		
	89019091	---- Mechanically propelled	Nil	“
	89019099	---- Other	Nil	“
89.02	89020000	Fishing Vessels; factory ships and other vessels for processing or preserving fishery products.		
		--- High-seas vessels:		
	89020011	---- Fishing boats, of a gross tonnage not exceeding 250	Nil	“
	89020012	---- Fishing boats, of a gross tonnage exceeding 250	Nil	“
	89020019	---- Other	Nil	“
	89020090	--- Other	Nil	“
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.		
		- Inflatable (including rigid hull inflatable) boats :		
	89031100	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	10%	“
	89031200	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	10%	“
	89031900	-- Other	10%	“
		- Sailboats, other than inflatable, with or without auxiliary motor :		
	89032100	-- Of a length not exceeding 7.5 m	10%	“
	89032200	-- Of a length exceeding 7.5 m but not exceeding 24 m	10%	“
	89032300	-- Of a length exceeding 24 m	10%	“
		- Motorboats, other than inflatable, not including outboard motorboats:		
	89033100	-- Of a length not exceeding 7.5 m	10%	“
	89033200	-- Of a length exceeding 7.5 m but not exceeding 24 m	10%	“
	89033300	-- Of a length exceeding 24 m	10%	“
		- Other:		
	89039300	-- Of a length not exceeding 7.5 m	10%	“
	89039900	-- Other	10%	“

Heading No.	H.S. Code	DESCRIPTION	Rate	St. U
89.04	89040000	Tugs and pusher craft.	3%	U
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.		
	89051000	- Dredgers	Nil	“
	89052000	- Floating or submersible drilling or production platforms	Nil	“
	89059000	- Other	Nil	“
89.06		Other vessels, including structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons).		
	89061000	-Warships	3%	“
	89069000	- Other:		
	89069010	--- Lifeboats	3%	“
	89069090	--- Other	3%	“
89.07		Other floating structures (for example, rafts, tanks, cofferdams, landing stages, buoys and beacons).		
	89071000	- Inflatable rats	3%	“
	89079000	- Other	3%	“
89.08	89080000	Vessels and other floating structure for breaking up.	3%	“