

# REPUBLIC OF BOTSWANA



## GOVERNMENT GAZETTE

### EXTRAORDINARY

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*Statutory Instrument No. 11 of 1997*

**SALES TAX ACT**  
(Act No. 1 of 1993)

**SALES TAX (AMENDMENT) REGULATIONS, 1997**  
(Published on 28th February, 1997)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Amendment of First Schedule to S.I. 40 of 1995  
Schedule

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 9(1) of the Sales Tax Act, the following Regulations are hereby made —

1. These Regulations may be cited as the Sales Tax (Amendment) Regulations, 1997 and shall come into force on 1st March, 1997.

2. The Sales Tax Regulations, 1995, are hereby amended by substituting for the First Schedule thereto, the following new Schedule —

Citation and  
commencement  
Amendment of  
First Schedule  
to S.I. 40  
of 1995

FIRST SCHEDULE

PART 1

04.05

**0405.00 BUTTER AND OTHER FATS AND OILS DERIVED  
FROM MILK; AND DAIRY SPREADS**

04.06

**CHEESE AND CURD.**

0406.10 Fresh (unripened or uncured) cheese, including  
whey cheese, and curd

10%

0406.20 Grated or powdered cheese, of all kinds

10%

0406.30 Processed cheese, not grated or powdered

10%

0406.40 Blue-veined cheese

10%

0406.90 Other cheese

10%

11.07

**MALT, WHETHER OR NOT ROASTED.**

1107.10 Not roasted

1107.20 Roasted

15.17

**MARGARINE; EDIBLE MIXTURES OR PREPARA-  
TIONS OF ANIMAL OR VEGETABLE FATS OR OILS  
OR OF FRACTIONS OF DIFFERENT FATS OR OILS  
OF THIS CHAPTER, OTHER THAN EDIBLE FATS  
OR OILS OR THEIR FRACTIONS OF HEADING NO.  
15.16).**

**C.28**

- 1517.10 Margarine, excluding liquid margarine  
1517.90 Other

**16.04 PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS.**

Fish, whole or in pieces, but not minced:		
1604.11	Salmon	10%
1604.12	Herrings	10%
1604.13	Sardines, sardinella and brisling or sprats	10%
1604.14	Tunas, skipjack and bonito ( <b>Sard spp.</b> )	<b>10%</b>
1604.15	Mackerel	10%
1604.16	Anchovies	
1604.19	Other	10%
1604.20	Other prepared or preserved fish	10%
1604.30	Caviar and caviar substitutes	10%

**16.05 CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED.**

1605.10	Crab	10%
1605.20	Shrimps and prawns	10%
1605.30	Lobster	10%
1605.40	Other crustaceans	10%
1605.90	Other	10%

**17.04 SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA.**

1704.10	Chewing gum, whether or not sugar-coated	10%
1704.90	Other	10%

**18.06 CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA.**

1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	10%
Other, in blocks, slabs or bars:		
1806.31	Filled	10%
1806.32	Not filled	10%
1806.90	Other	10%

**19.01 MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE**

**SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NO. 04.01 TO 04.04, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED.**

1901.90	Other	10%
19.02	<b>PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED.</b>	
	Uncooked pasta, not stuffed or otherwise prepared:	
1902.11	Containing eggs	10%
1902.19	Other	10%
1902.20	Stuffed pasta, whether or not Cooked or otherwise prepared	10%
1902.30	Other pasta	10%
1902.40	Conscious	10%
19.03		
1903.00	<b>TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS.</b>	10%
19.04	<b>PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES): CEREALS (OTHER THAN MAIZE (CORN)), IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR AND MEAL), PRECOOKED, OR OTHERWISE PREPARED, NOT ELSE WHERE SPECIFIED OR INCLUDED.</b>	
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	10%
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	10%
19.05	<b>BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKER WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY</b>	



**CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS.**

1905.10	Crispbread	10%
1905.20	Ginger bread and the like	10%
1905.30	Sweet biscuits; waffles and wafers	10%
1905.40	Rusks, toasted bread and similar toasted products	10%
1905.90	Other (Excluding bread loaves)	10%
<b>20.01</b>	<b>VEGETABLES, FRUITS, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED BY VINEGAR OR ACETIC ACID</b>	
2001.10	Cucumbers and gherkins	10%
2001.20	Onions	10%
2001.90	Other	10%
<b>20.02</b>	<b>TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.</b>	<b>10%</b>
2002.10	Tomatoes, whole or in pieces	10%
2002.90	Other	10%
<b>20.03</b>	<b>MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID.</b>	<b>10%</b>
2003.10	Mushrooms	10%
2003.20	Truffles	10%
<b>20.04</b>	<b>OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF HEADING NO.20.06</b>	<b>10%</b>
2004.10	Potatoes	10%
2004.90	Other vegetables and mixture of vegetables	10%
<b>20.05</b>	<b>OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF HEADING NO.20.06</b>	<b>10%</b>
2005.10	Homogenised vegetables	10%
2005.20	Potatoes	10%
2005.40	Peas ( <u>Pisum sativum</u> )	<u>10</u>

	Beans ( <u>Vienas 1212.. Phaseol</u>	<u>10%</u>
2005.51	Beans, shelled	10%
2005.59	Other	10%
2005.60	Asparagus	10%
2005.70	Olives	10%
2005.80	Sweet corn ( <u>Zea mays var,</u> <u>saccharata</u> )	10%
2005.90	Other vegetables and mixtures of vegetables	10%
<b>20.06</b>		
<b>2006.00</b>	<b>VEGETABLES, FRUIT, NUTS FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED).</b>	<b>10%</b>
<b>20.07</b>	<b>JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, BEING COOKED PREPARATIONS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.</b>	<b>10%</b>
2007.10	Homogenised preparations	10%
	Other:	
2007.91	Citrus fruit	10%
2007.99	Other	10%
<b>20.08</b>		
	<b>FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>	<b>10%</b>
	Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008.11	Ground-nuts	10%
2008.19	Other including mixtures	10%
2008.20	Pineapples	10%
2008.30	Citrus fruit	10%
2008.40	Pears	10%
2008.50	Apricots	10%
2008.60	Cherries	10%
2008.70	Peaches	10%
2008.80	Strawberries	10%
	Other, including mixtures other than those of subheading 2008.19:	
2008.91	Palm hearts	10%
2008.92	Mixtures	10%
2008.99	Other	10%

<b>20.09</b>	<b>FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER.</b>	<b>10%</b>
	Orange juice:	
2009.11	Frozen	10%
2009.19	Other	10%
2009.20	Grapefruit juice	10%
2009.30	Juice of any other single citrus fruit	10%
2009.40	Pineapple juice	10%
2009.50	Tomato juice	10%
2009.60	Grape juice (including grape must)	10%
2009.70	Apple juice	10%
2009.80	Juice of any other single fruit or vegetable	10%
2009.90	Mixtures of juices	10%
<b>21.03</b>	<b>SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD.</b>	<b>10%</b>
2103.10	Soya Sauce	10%
2103.20	Tomato ketchup and other tomato sauces	10%
2103.30	Mustard flour and meal and prepared mustard	10%
2103.90	Other	10%
<b>21.04</b>	<b>SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARATIONS.</b>	<b>10%</b>
2104.10	Soups and broths and preparations therefor	10%
2104.20	Homogenised composite food preparations	10%
<b>21.05</b>	<b>2105.00 ICE CREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA.</b>	<b>10%</b>
<b>21.06</b>	<b>FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>	<b>10%</b>
2106.10	Protein concentrates and textured protein substances	10%
2106.90	Other	10%
<b>22.02</b>	<b>WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES NOT INCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09.</b>	<b>10%</b>

	2202.10 Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	15.0 t/l
	2202.90 Other	15.0 t/l
<b>22.03</b>	<b>2203.00 BEER MADE FROM MALT.</b>	<b>10%</b>
	2203.01 Traditional beer (as defined in section 46 of the Trade and Liquor Act)	8.0 t/l
	2203.02 Other (including stout)	30.0 t/l
<b>22.04</b>	<b>WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 20.09.</b>	
	2204.10 Sparkling wine	P1.10/l
	Other wine, grape must with fermentation prevented or arrested by the addition of alcohol:	
	2204.21 In containers holding 21 or less	70.0 t/l
	2204.29 Other	90.0 t/l
	2204.30 Other grape must	75.0 t/l
<b>22.05</b>	<b>VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES.</b>	<b>90.0t/l</b>
	2205.10 In containers holding 21 or less	
	2205.90 Other	
<b>22.06</b>	<b>2206.00 OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD); MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES, NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>	<b>40.0 t/l</b>
<b>22.08</b>	<b>UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES;</b>	
	2208.20 Spirits obtained by distilling grape wine or grape marc	P2.40/l
	2208.30 Whiskies	P3.80t/l
	2208.40 Rum and tafia	P2.20t/l
	2208.50 Gin and Geneva	P2.30t/l
	2208.60 Vodka	P2.20t/l
	2208.70 Liqueurs and cordials	P3.60/l
	2208.90 Other	P2.20/l
<b>24.02</b>	<b>CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES.</b>	



	2402.10 Cigars, cheroots and cigarillos, containing Tobacco	15%
	2402.20 Cigarettes containing tobacco	15%
	2402.90 Other	15%
<b>24.03</b>	<b>OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES.</b>	
	2403.10 Smoking tobacco, whether or not containing tobacco substitutes in any proportion Other	15%
	2403.91 "Homogenised" or "reconstituted" tobacco	
	2403.99 Other	15%
<b>27.10</b>	<b>2710.00 PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY MASS 70 PER CENT OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS.</b>	
	2710.01 Mixed aylene	11,0t/l
	2710.02 Petrol	11,0t/l
	2710.03 Aviation spirit	NIL
	2710.04 Aviation kerosene; power kerosene; illuminating or heating kerosene	NIL
	2710.06 Distillate fuels (for example, gas Oil and diesel oil)	6,0t/l
	2710.07 Residual fuel oils	10%
	2710.08 Lubricating grease	10%
	2710.09 Prepared lubricating oils	10%
	2710.1 Other	10%
<b>27.11</b>	<b>PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS.</b>	
	Liquefied:	
	2711.11 Natural gas	10%
	2711.12 Propane	10%
	2711.13 Butanes	10%
	2711.14 Ethylene, propylene, butylene and butadiene	10%
	2711.19 Other	10%
	In gaseous state:	
	2711.21 Natural gas	10%

	2711.29 Other	10%
<b>33.03</b>	<b>3303.00 PERFUMES AND TOILET WATERS</b>	<b>10%</b>
<b>33.04</b>	<b>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.</b>	
	3304.10 Lip make-up preparations	10%
	3304.20 Eye make-up preparations	10%
	3304.30 Manicure or pedicure preparations	10%
	Other:	
	3304.91 Powders, whether or not compressed	10%
	3304.99 Other	10%
<b>33.05</b>	<b>PREPARATIONS FOR USE ON THE HAIR.</b>	
	<b>3305.10 Shampoos</b>	<b>10%</b>
	3305.20 Preparations for permanent waving or straightening	10%
	3305.30 Hair lacquers	10%
	3305.90 Other	10%
<b>33.06</b>	<b>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.</b>	
	3306.10 Dentifrices	10%
	3306.20 Yarn used to clean between the teeth (dental floss)	10%
	3306.90 Other	10%
<b>33.07</b>	<b>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.</b>	
	3307.10 Pre-shave, shaving or after-shave preparations	10%
	3307.20 Personal deodorants and antiperspirants	10%
	3307.30 Perfumed bath salts and other bath preparations	10%
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	10%
	3307.41 "Agarbatti" and other odoriferous preparations which operate by burning	
	3307.49 Other	
	3307.90 Other	10%

34.01	<b>SOAP; ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE FORM OF BARS, CAKES, MOULDED PIECES OR SHAPES, WHETHER OR NOT CONTAINING SOAP; PAPER, WADDING, FELT AND NON-WOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT.</b>	
Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
3401.11	For toilet use (including medicated products)	10%
3401.19	Other	10%
3401.20	Soap in other forms	10%
34.02	<b>ORGANIC SURFACE-ACTIVE AGENTS OTHER THAN SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP OTHER THAN THOSE OF HEADING NO. 34.01)</b>	10%
Organic surface-active agents, whether or not put up for retail sale:		
3402.11	Anionic	10%
3402.12	Cationic	10%
3402.13	Non-ionic	10%
3402.19	Other	10%
3402.20	Preparations put up for retail sale	10%
3402.90	Other	10%
34.03	<b>LUBRICATING PREPARATIONS (INCLUDING CUTTING OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI-RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70 PER CENT OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS</b>	
Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11	Preparations for the treatment of textile materials, leather furskins or other materials	
3403.19	Other	10%



Other:

3403.91 Preparations for the treatment of textile materials, leather  
Furskins or other materials

3403.99 Other 10%

#### 34.04 ARTIFICIAL WAXES AND PREPARED WAXES.

3404.10 Of chemically modified lignite 10%

3404.20 Of polythylene glycol 10%

3404.90 Other 10%

#### 34.05 POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS), (EXCLUDING WAXES OF HEADING NO.34.04).

3405.10 Polishes, creams and similar preparations  
For footwear or leather 10%

3405.20 Polishes, creams and similar preparations for the  
Maintenance of wooden furniture, floors or other woodwork 10%

3405.30 Polishes and similar preparations for coachwork, other  
than metal polishes

3405.40 Scouring pastes and powders and other scouring preparations

3405.90 Other 10%

#### 37.01 PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILE; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS.

3701.20 Instant print film 10%

3701.30 Other plates and film, with any side  
exceeding 25mm  
Other

3701.91 For colour photography (polychrome) 10%

3701.99 Other 10%

#### 37.02 PHOTOGRAPHIC FILM ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED.

3702.20 Instant print film 10%  
Other film, without sprocket holes,  
of a width not Exceeding 105 mm:

3702.31 For colour photography (polychrome) 10%

3702.32 Other, with silver halide emulsion 10%



3702.39	Other	10%
	Other film, without perforations, of a width exceeding 105 mm:	
3702.41	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	10%
3702.42	Of a width exceeding 610 mm and of a length exceeding 200 m, other than that for colour photography	10%
3702.43	Of a width exceeding 610 mm and of a length not exceeding 200 m	10%
3702.44	Of a width exceeding 105 mm but not exceeding 610 mm	10%
	Other film, for colour photography (polychrome):	
3702.51	Of a width not exceeding 16 mm and of a length not exceeding 14 m	10%
3702.52	Of a width not exceeding 16 mm and of a length exceeding 14 m	10%
3702.53	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides.	10%
3702.54	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m other than that for slides	10%
3702.55	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10%
3702.56	Of a width exceeding 35 mm	10%
	Other:	
3702.91	Of a width not exceeding 16 mm and of a length not exceeding 14 m	10%
3702.92	Of a width not exceeding 16 mm and of a length exceeding 14 m	10%
3702.93	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	10%
3702.94	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10%
3702.95	Of a width exceeding 35 mm	10%

**37.03****PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED.**

3703.10	In rolls of a width exceeding 610mm	10%
3703.20	Other, for colour photography (poly-	10%

	chrome)	
	3703.90 Other	10%
<b>37.04</b>	<b>3704.00 PHOTOGRAPHIC PLATES, FILM, PAPER, PAPER-BOARD AND TEXTILES, EXPOSED BUT NOT DEVELOPED</b>	
<b>37.05</b>	<b>PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED OTHER THAN CINEMATOGRAPH FILM.</b>	
	3705.10 For offset reproduction	10%
	3705.20 Microfilms	10%
	3705.90 Other	10%
<b>37.06</b>	<b>CINEMATOGRAPH FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND TRACK OR CONSISTING ONLY OF SOUND TRACK.</b>	
	3706.10 Of a width of 35 mm or more	10%
	3706.90 Other	10%
<b>37.07</b>	<b>CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES OTHER THAN VARNISHES, GLUES, ADHESIVES AND SIMILAR PREPARATIONS; UNMIXED PRODUCTS FOR PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP FOR RETAIL SALE IN A FORM READY FOR USE.</b>	
	3707.10 Sensitising emulsions	10%
	3707.90 Other	10%
<b>38.08</b>	<b>INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND PLANT-GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OF ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES AND FLY-PAPERS).</b>	
	3808.10 Insecticides	10%
	3808.20 Fungicides	10%
	3808.30 Herbicides, anti-sprouting products and plant-growth regulators	10%
	3808.40 Disinfectants	10%
	3808.90 Other	10%
<b>39.24</b>	<b>TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PLASTICS.</b>	
	3924.10 Tableware and kitchenware	10%
	3924.90 Other	10%

**C.40****40.11 NEW PNEUMATIC TYRES, OF RUBBER**

4011.10	Of a kind used on motorcars (including station wagons and racing cars)	10%
4011.20	Of a kind used on buses or lorries	10%
4011.30	Of a kind used on aircraft	10%
4011.40	Of a kind used on motorcycles	10%
4011.50	Of a kind used on bicycles	10%
Other:		
4011.91	Having a "herring-bone" or similar thread	10%
4011.99	Other	10%

**40.12 RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, INTERCHANGEABLE TYRE TREADS AND TYRE FLAPS, OF RUBBER.**

4012.10	Retreaded tyres	10%
4012.20	Used pneumatic tyres	10%
4012.90	Other	10%

**40.13 INNER TUBES, OF RUBBER.**

4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses and lorries	10%
4013.20	Of a kind used on bicycles	10%
4013.90	Other	10%

**40.16 OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER.**

4016.10	Of cellular rubber	10%
Other:		
4016.91	Floor coverings and mats	10%
4016.92	Erasers	10%
4016.93	Gaskets, washers and other seals	10%
4016.94	Boat or dock fenders, whether or not inflatable	10%
4016.95	Other inflatable articles	10%
4016.99	Other	10%

**42.01 4201.00 SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL. 10%****42.02 TRUNKS, SUIT-CASES, VANITY-CASES,**

**EXECUTIVE-CASES, BRIEFCASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, TOILETBAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOLBAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPER-BOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER.**

Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:

4202.11	With outer surface of leather, of composition leather or of patent leather	10%
4202.12	With outer surface of plastic or of textile materials	10%
4202.19	Other	10%
	Handbags, whether or not with shoulder strap, including those without handle:	
4202.21	With outer surface of leather, of composition leather or of patent leather	10%
4202.22	With outer surface of plastic sheeting or of textile materials	10%
4202.29	Other	10%
	Articles of a kind normally carried in the pocket or in the handbag:	
4202.31	With outer surface of leather, of composition leather or of patent leather	10%
4202.32	With outer surface of plastic sheeting or of textile materials	10%
4202.39	Other	10%
	Other:	
4202.91	With outer surface of leather, of composition leather or of patent leather	10%
4202.92	With outer surface of plastic sheeting or of textile materials	10%
4202.99	Other	10%



**C.42****42.03****ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER.**

4203.10	Articles of apparel	10%
4203.21	Specially designed for use in sports	10%
4203.29	Other	10%
4203.30	Belts and bandoliers	10%
4203.40	Other clothing accessories	10%

**43.02****TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT ADDITION OF OTHER MATERIALS) (EXCLUDING THOSE OF HEADING NO. 43.03)**

Whole skins, with or without head, tail or paws, not assembled:		
4302.11	Of mink	10%
4302.12	Of rabbit or hare	10%
4302.13	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	10%
4302.19	Other	10%
4302.20	Heads, tails, paws and other pieces or cuttings, not assembled	10%
4302.30	Whole skins and pieces or cuttings thereof, assembled	10%

**43.03****ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN.**

4303.10	Articles of apparel and clothing accessories	
4303.90	Other	10%

**43.04****4304.00 ARTIFICIAL FUR AND ARTICLES THEREOF.****44.19**

<b>4419.00</b>	<b>TABLEWARE AND KITCHENWARE, OF WOOD.</b>	<b>10%</b>
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**48.03**

<b>4803.00</b>	<b>TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OF A WIDTH EXCEEDING 36 cm OR IN RECTANGULAR (INCLUDING SQUARE) SHEETS WITH AT LEAST ONE SIDE EXCEEDING 36 cm IN UN-FOLDED STATE</b>	<b>10%</b>
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48.18	<b>TOILET PAPER AND SIMILAR, CELLULOSE WADDING OR WEBS OF CELLOULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 CM, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLE CLOTHS, SERVIETTES, NAPKINS FOR BABIES, TAMPONS, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES.</b>	
	4818.10 Toilet paper	10%
	4818.20 Handkerchiefs, cleansing or facial tissues and towels	10%
	4818.30 Tablecloths and serviettes	10%
	4818.40 Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.	10%
	4818.50 Articles of apparel and clothing accessories	10%
	4818.90 Other	10%
49.02	<b>NEWSPAPER, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL</b>	
	4902.10 Appearing at least four times a week	10%
	4902.90 Other	10%
57.01	<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP.</b>	
	5701.10 Of wool or fine animal hair	10%
	5701.90 Of other textile materials	10%
57.02	<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HANDWOVEN RUGS.</b>	
	5702.10 "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10%
	5702.20 Floor coverings of coconut fibres (coir) Other, of pile construction, not Made up:	10%
	5702.31 Of wool or fine animal hair	10%
	5702.32 Of man-made textile materials	10%
	5702.39 Of other textile materials	10%

	Other, of pile constructions, made up:	
5702.41	Of wool or fine animal hair	10%
5702.42	Of man-made textile materials	10%
5702.49	Of other textile materials	10%
	Other, not of pile construction, made up:	
5702.51	Of wool or fine animal hair	10%
5702.52	Of man-made textile material.,,	10%
5702.59	Of other textile materials	10%
	Other, not of pile construction, made up:	
5702.91	Of wool or fine animal hair	10%
5702.92	Of man-made textile materials	10%
5702.99	Of other textile materials	10%
<b>57.03</b>	<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP.</b>	
5703.10	Of wool or fine animal hair	10%
5703.20	Of nylon or other polyamides	10%
5703.30	Of other man-made textile materials	10%
5703.90	Of other textile materials	10%
<b>57.04</b>	<b>CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED FLOCKED, WHETHER OR NOT MADE UP.</b>	
5704.10	Tiles, having a maximum surface area of 0,3 m <sup>2</sup>	10%
5704.90	Other	10%
<b>57.05 5705.00</b>	<b>OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP.</b>	10%
<b>61.01</b>	<b>MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED OTHER THAN THOSE OF HEADING NO. 61.03).</b>	
6101.10	Of wool or fine animal hair	10%
6101.20	Of cotton	10%
6101.30	Of man-made fibres	10%
6101.90	Of other textile materials	10%
<b>61.02</b>	<b>WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED OTHER THAN THOSE OF HEADING NO. 61.04).</b>	
6102.10	Of wool or fine animal hair	10%
6102.20	Of cotton	10%
6102.30	Of man-made fibres	10%



6102.90 Of other textile materials

10%

**61.03****MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED.**

## Suits:

6103.11	Of wool or fine animal hair	10%
6103.12	Of synthetic fibres	10%
6103.19	Of other textile materials	10%

## Ensembles:

6103.21	Of wool or fine animal hair	10%
6103.22	Of cotton	10%
6103.23	Of synthetic fibres	10%
6103.29	Of other textile materials	10%

## Jackets and blazers:

6103.31	Of wool or fine animal hair	10%
6103.32	Of cotton	10%
6103.33	Of synthetic fibres	10%
6103.39	Of other textile materials	10%

Trousers, bib and brace overalls,  
breeches and shorts:

6103.41	Of wool or fine animal hair	10%
6103.42	Of cotton	10%
6103.43	Of synthetic fibres	10%
6103.49	Of other textile materials	10%

**61.04****WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED.**

## Suits:

6104.11	Of wool or fine animal hair	10%
6104.12	Of cotton	10%
6104.13	Of synthetic fibres	10%
6104.19	Of other textile materials	10%

## Ensembles:

6104.21	Of wool or fine animal hair	10%
6104.22	Of cotton	10%
6104.23	Of synthetic fibres	10%
6104.29	Of other textile materials	10%

## Jackets and blazers



**C.46**

6104.31	Of wool or fine animal hair	10%
6104.32	Of cotton	10%
6104.33	Of synthetic fibres	10%
6104.39	Of other textile materials	10%

## Dresses:

6104.41	Of wool or <b>fine</b> animal hair	10%
6104.42	Of cotton	10%
6104.43	Of synthetic fibres	10%
6104.44	Of artificial fibres	10%
6104.49	Of other textile materials	10%

## Skirts and divided skirts:

6104.51	Of wool or fine animal hair	10%
6104.52	Of cotton	10%
6104.53	Of synthetic fibres	10%
6104.59	Of other textile material	10%

Trousers, bib and brace overalls,  
breeches and shorts:

6104.61	Of wool or fine animal hair	10%
6104.62	Of cotton	10%
6104.63	Of synthetic fibres	10%
6104.69	Of other textile materials	10%

**61.05                    MEN'S OR BOYS' SHIRTS, KNITTED OR CHETED.**

6105.10	Of cotton	10%
6105.20	Of man-made fibres	10%
6105.90	Of other textile materials	10%

**61.06                    WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND  
SHIRT-BLOUSES, KNITTED OR CROCHETED.**

6106.10	Of cotton	10%
6106.20	Of man-made fibres	10%
6106.90	Of other textile materials	10%

**61.07                    MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHT-  
SHIRTS, PYJAMAS, BATHROBES, DRESSING  
GOWNS AND SIMILAR ARTICLES, KNITTED OR  
CROCHETED**

## Underpants and briefs:

6107.11	Of cotton	10%
6107.12	Of man-made fibres	10%
6107.19	Of other textile materials	10%

## Nightshirts and pyjamas:

6107.21	Of cotton	10%
6107.22	Of man-made fibres	10%
6107.29	Of other textile materials	10%

	Other:	
	6107.91 Of cotton	10%
	6107.92 Of man-made fibres	10%
	6107.99 Of other textile materials	10%
<b>61.08</b>	<b>WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATH ROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.</b>	
	Slips and petticoats:	
	6108.11 Of man-made <b>fibres</b>	<b>10%</b>
	6108.19 Of other textile materials	10%
	Briefs and panties:	
	6108.21 Of cotton	10%
	6108.22 Of man-made fibres	10%
	6108.29 Of other textile materials	10%
	Nightdresses and pyjamas:	
	6108.31 Of cotton	10%
	6108.32 Of man-made fibres	10%
	6108.39 Of other textile materials	10%
	Other:	
	6108.91 Of cotton	10%
	6108.92 Of man-made <b>fibres</b>	<b>10%</b>
	6108.99 Of other textile materials	10%
<b>61.09</b>	<b>T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED.</b>	
	6109.10 Of cotton	10%
	6109.90 Of other textile materials	10%
<b>61.10</b>	<b>JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED.</b>	
	6110.10 Of wool or fine animal hair	10%
	6110.20 Of cotton	10%
	6110.30 Of man-made <b>fibres</b>	10%
	6110.90 Of other textile materials	10%
<b>61.11</b>	<b>BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED.</b>	
	6111.10 Of wool or fine animal hair	10%
	6111.20 Of cotton	10%
	6111.30 Of synthetic <b>fibres</b>	<b>10%</b>
	6111.90 Of other textile materials	10%

**61.12 TRACK SUIT, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED.**

Track suits:

6112.11	Of cotton	10%
6112.12	Of synthetic fibres	10%
6112.19	Of other textile materials	10%
6112.20	Ski suits	10%

Men's or boys' swimwear:

6112.31	Of synthetic fibres	10%
6112.39	Of other textile materials	10%

Women's or girls' swimwear:

6112.41	Of synthetic fibres	10%
6112.49	Of other textile materials	10%

**61.13 6113.00 GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING NO. 59.03, 59.06 OR 59.07.**

**61.14 OTHER GARMENTS, KNITTED OR CROCHETED.**

6114.10	Of wool or fine animal hair	10%
6114.20	Of cotton	10%
6114.30	Of man-made fibres	10%
6114.90	Of other textile materials	10%

**61.15 PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED.**

Panty hose and tights:

6115.11	Of synthetic fibres, measuring per single yarn less than 67 decitex	10%
6115.12	Of synthetic fibres, measuring per single yarn 67 decitex or more	10%
6115.19	Of other textile materials	10%
6115.20	Women's full length or knee-length hosiery, measuring per single yarn less than 67 decitex	10%

Other:

6115.91	Of wool or fine animal hair	10%
6115.92	Of cotton	10%
6115.93	Of synthetic fibres	10%
6115.99	Of other textile materials	10%

**61.16 GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED.**

6116.10	impregnated, coated or covered with plastics or rubber	10%
	Other:	
6116.91	Of wool or <b>fine</b> animal hair	10%
6116.92	Of cotton	10%
6116.93	Of synthetic fibres	10%
6116.99	Of other textile materials	10%
<b>61.17</b>	<b>OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES.</b>	
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like	10%
6117.20	Ties, bow ties and cravats	10%
<b>6117.80</b>	Other accessories	10%
6117.90	Parts	10%
<b>62.01</b>	<b>MEN'S OR BOYS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES OTHER THAN THOSE OF HEADING NO. 62.03.</b>	
	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6201.11	Of wool or fine animal hair	10%
6201.12	Of cotton	10%
6201.13	Of man-made fibres	10%
6201.19	Of other textile materials	10%
	Other:	
6201.91	Of wool or fine animal hair	10%
6201.92	Of cotton	10%
6201.93	Of man-made fibres	10%
6201.99	Of other textile materials	10%
<b>62.02</b>	<b>WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES OTHER THAN THOSE OF HEADING NO. 62.04).</b>	
	Overcoats, raincoats, car-coats, capes, cloaks, and similar articles:	
6202.11	Of wool or fine animal hair	10%
6202.12	Of cotton	10%
6202.13	Of man-made fibres	10%
6202.19	Of other textile materials	10%
	Other:	
6202.91	Of wool or <b>fine</b> animal hair	10%
6202.92	Of cotton	10%
6202.93	Of man-made fibres	10%
6209.99	Of other textile materials	10%



## 62.03

**MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR).**

## Suits:

6203.11	Of wool or fine animal hair	10%
6203.12	Of synthetic fibres	10%
6203.19	Of other textile materials	10%

## Ensembles:

6203.21	Of wool or fine animal hair	10%
6203.22	Of cotton	10%
6203.23	Of synthetic fibres	10%
6203.29	Of other textile materials	10%

## Jackets and blazers:

6203.31	Of wool or fine animal hair	10%
6203.32	Of cotton	10%
6203.33	Of synthetic fibres	10%
6203.39	Of other textile materials	10%

## Trousers, bib and brace overalls, breeches and shorts:

6203.41	Of wool or fine animal hair	10%
6203.42	Of cotton	10%
6203.43	Of synthetic fibres	10%
6203.49	Of other textile materials	10%

## 62.04

**WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (EXCLUDING SWIMWEAR).**

## Suits:

6204.11	Of wool or fine animal hair	10%
6204.12	Of cotton	10%
6204.13	Of synthetic fibres	10%
6204.19	Of other textile materials	10%

## Ensembles:

6204.21	Of wool or fine animal hair	10%
6204.22	Of cotton	10%
6204.23	Of synthetic fibres	10%
6204.29	Of other textile materials	10%

## Jackets and blazers

6204.31	Of wool or fine animal hair	10%
6204.32	Of cotton	10%
6204.33	Of synthetic fibres	10%
6204.39	Of other textile materials	10%

## Dresses:

6204.41	Of wool or fine animal hair	10%
6204.42	Of cotton	10%
6204.43	Of synthetic fibres	10%
6204.44	Of other artificial fibres	10%
6204.49	Of other textile materials	10%

## Skirts and divided skirts:

6204.51	Of wool or fine animal hair	10%
6204.52	Of cotton	10%
6204.53	Of synthetic fibres	10%
6204.59	Of other textile materials	10%

Trousers, bib and brace overalls,  
breeches and shorts:

6204.61	Of wool or fine animal hair	10%
6204.62	Of cotton	10%
6204.63	Of synthetic fibres	10%
6204.69	Of other textile materials	10%

**62.05****MEN'S OR BOYS' SHIRTS.**

6205.10	Of wool or fine animal hair	10%
6205.20	Of cotton	10%
6205.30	Of man-made fibres	10%
6205.90	Of other textile materials	10%

**62.06****WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND  
SHIRT-BLOUSES.**

6206.10	Of silk or silk waste	10%
6206.20	Of wool or fine animal hair	10%
6206.30	Of cotton	10%
6206.40	Of man-made fibres	10%
6206.90	Of other textile materials	10%

**62.07****MEN'S OR BOYS' SINGLET'S AND OTHER VESTS,  
UNDER PANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS,  
BATHROBES, DRESSING GOWNS AND SIMILAR  
ARTICLES.**

## Underpants and briefs:

6207.11	Of cotton	10%
6207.19	Of other textile materials	10%

## Nightshirts and pyjamas:

6207.21	Of cotton	10%
6207.22	Of man-made fibres	10%
6207.29	Of other textile materials	10%

## Other:

6207.91	Of cotton	10%
6207.92	Of man-made fibres	10%
6207.99	Of other textile materials	10%

<b>62.08</b>	<b>WOMEN'S OR GIRLS' SINGLET'S AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATH-ROBES, DRESSING GOWNS AND SIMILAR ARTICLES.</b>	
	Slips and petticoats:	
6208.11	Of man-made fibres	10%
6208.19	Of other textile materials	10%
	Nightdresses and pyjamas:	
6208.21	Of cotton	10%
6208.22	Of man-made fibres	10%
6208.29	Of other textile materials	10%
	Other:	
6208.91	Of cotton	10%
6208.92	Of man-made fibres	10%
6208.99	Of other textile materials	10%
<b>62.09</b>	<b>BABIES' GARMENTS AND CLOTHING ACCESSORIES.</b>	
6209.10	Of wool or fine animal hair	10%
6209.20	Of cotton	10%
6209.30	Of synthetic fibres	10%
6209.90	Of other textile materials	10%
<b>62.10</b>	<b>GARMENTS, MADE UP OF FABRICS OF HEADING NO. 56.02, 56.03, 59.03, 59.06 OR 59.07.</b>	
6210.10	Of fabrics of heading No. 56.02 or 56.03	
6210.20	Other garments, of the type described in subheadings 620 1. 11 to 6201.19	10%
6210.30	Other garments, of the type described in subheadings 6202. 1 1 to 6202.19	10%
6210.40	Other men's or boys' garments	10%
6210.50	Other women's or girls' garments	10%
<b>62.11</b>	<b>TRACKSUITS, SKISUITS AND SWIMWEAR; OTHER GARMENTS.</b>	
	Swimwear:	
6211.11	Men's or boys'	10%
6211.12	Women's or girls'	10%
6211.20	Ski suits	10%
	Other garments, men's or boys':	
6211.31	Of wool or fine animal hair	10%
6211.32	Of cotton	10%
6211.33	Of man-made fibres	10%
6211.39	Of other textile materials	10%
	Other garments, women's or girls':	
6211.41	Of wool or fine animal hair	10%
6211.42	Of cotton	
6211.43	Of man-made fibres	10%
6211.49	Of other textile materials	10%



<b>62.12</b>	<b>BRASSITRES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED.</b>	
	6212.10 Brassieres	10%
	6212.20 Girdles and panty-girdles	10%
	6212.30 Corselettes	10%
	6212.90 Other	10%
<b>62.13</b>	<b>HANDKERCHIEFS.</b>	
	6213.10 Of silk or silk waste	10%
	6213.20 Of cotton	10%
	6213.90 Of other textile materials	10%
<b>62.14</b>	<b>SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE.</b>	
	6214.10 Of silk or silk waste	10%
	6214.20 Of wool or fine animal hair	10%
	6214.30 Of synthetic fibres	10%
	6214.40 Of artificial fibres	10%
	6214.90 Of other textile materials	10%
<b>62.15</b>	<b>TIES, BOW TIES AND CRAVATS.</b>	
	6215.10 Of silk or silk waste	10%
	6215.20 Of man-made fibres	10%
	6215.90 Of other textile materials	10%
<b>62.16</b>	<b>6216.00 GLOVES, MITTENS AND MITTS.</b>	<b>10%</b>
<b>62.17</b>	<b>OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES (OTHER THAN THOSE OF HEADING NO. 62.12).</b>	
	6217.10 Accessories	10%
	6217.90 Parts	10%
<b>63.01</b>	<b>BLANKETS AND TRAVELLING RUGS.</b>	
	6301.10 Electric blankets	10%
	6301.20 Blankets (Other than electric blankets) and travelling rugs, of wool or of fine animal hair	10%
	6301.30 Blankets (other than electric blankets) and travelling rugs, of cotton	10%
	6301.40 Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	10%
	6301.90 Other blankets and travelling rugs	10%
<b>63.02</b>	<b>BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN.</b>	
	6302.10 Bed linen, knitted or crocheted	10%

	Other bed linen, printed:	
6302.21	Of cotton	10%
6302.22	Of man-made fibres	10%
6302.29	Of other textile materials	10%
	Other bed linen:	
6302.31	Of cotton	10%
6302.32	Of man-made fibres	10%
6302.39	Of other textile materials	10%
6302.40	Table linen, knitted or crocheted	10%
	Other table linen:	
6302.51	Of cotton	10%
6302.52	Of flax	10%
6302.53	Of man-made fibres	10%
6302.59	Of other textile materials	10%
6302.60	Toilet linen and kitchen linen, of terry towelling or simflar terry fabrics, of cotton	10%
	Other:	
6302.91	Of cotton	10%
6302.92	Of flax	10%
6302.93	Of man-made fibres	10%
6302.99	Of other textile materials	10%

**63.03 CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES.**

	Knitted or crocheted:	
6303.11	Of cotton	10%
6303.12	Of synthetic fibres	10%
6303.19	Of other textile materials	10%
	Other:	
6303.91	Of cotton	10%
6303.92	Of synthetic fibres	10%
6303.99	Of other textile materials	10%

**63.04 OTHER FURNISHING ARTICLES (EXCLUDING THOSE OF HEADING NO. 94.04).**

	Bedspreads:	
6304.11	Knitted or crocheted	10%
6304.19	Other	10%
	Other:	
6304.91	Knitted or crocheted	10%
6304.92	Not knitted or crocheted, of cotton	10%
6304.93	Not knitted or crocheted, of synthetic fibres	10%
6304.99	Not knitted or crocheted, of other textile materials	10%

**63.06 TARPAULINS, SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT, AWNINGS AND, SUNBLINDS, TENTS CAMPING GOODS.**

	Tarpaulins, awnings and sunblinds:	
6306.11	Of cotton	10%
6306.12	Of synthetic fibres	10%
6306.19	Of other textile materials	10%
	Tents:	
6306.21	Of cotton	10%
6306.22	Of synthetic fibres	10%
6306.29	Of other textile materials	10%
	Sails:	
6306.31	Of synthetic fibres	10%
6306.39	Of other textile materials	10%
	Pneumatic mattresses:	
6306.41	Of cotton	10%
6306.49	Of other textile materials	10%
	Other:	
6306.91	Of cotton	10%
6306.99	Of other textile materials	10%
<b>63.07</b>	<b>OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS.</b>	
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10%
6307.20	Life-jackets and life-belts	10%
6307.90	Other	10%
<b>63.09</b>	<b>6309.00 WORN CLOTHING AND OTHER WORN ARTICLES.</b>	<b>10%</b>
<b>64.01</b>	<b>WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES.</b>	
6401.10	Footwear incorporating a protective metal toe-cap	10%
	Other footwear:	
6401.91	Covering the knee	10%
6401.92	Covering the ankle but not covering the knee	10%
6401.99	Other	10%
<b>64.02</b>	<b>OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTIC.</b>	
	Sports footwear:	
6402.12	Ski-boots and cross-country ski footwear snowboard boots.	10%
6402.19	Other	10%
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	10%
6402.30	Other footwear, incorporating a protective metal toe-cap	
	Other footwear:	
6402.91	Covering the ankle	10%
6402.99	Other	10%



64.03	<b>FOOTWEAR, WITH OUTER SOLES OF RUBBER, PLASTIC, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER.</b>	
	Sports footwear:	
6403.12	Ski-boots and cross-country ski footwear and snowboard boots.	10%
6403.19	<b>Other</b>	<b>10%</b>
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	10%
6403.30	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	10%
6403.40	Other footwear, incorporating a protective metal toe-cap	10%
	Other footwear with outer soles of leather:	
6403.51	Covering the ankle	10%
6403.59	Other	10%
	Other footwear:	
6403.91	Covering the ankle	10%
6403.99	Other	10%
64.04	<b>FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTIC, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS.</b>	
	Footwear with outer soles of rubber or plastic:	
6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	10%
6404.19	Other	10%
6404.20	Footwear with outer soles of leather or composition leather	10%
64.05	<b>OTHER FOOTWEAR.</b>	
6405.10	With uppers of leather or composition leather	10%
6405.20	With uppers of textile materials	10%
6405.90	Other	
10%		
64.06	<b>PARTS OF FOOTWEAR (INCLUDING UPPER WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE IN-SOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS; LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF.</b>	
6406.10	Uppers and parts thereof other than stiffeners	10%
6406.20	Outer soles and heels, of rubber or plastics Other:	10%

	6406.91	Of wood	10%
	6406.99	Of other materials	10%
65.01	6501.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT.	10%
65.02	6502.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED.	10%
65.03	6503.00	FELT HATS AND OTHER FELT HEADGEAR, MADE FROM THE HAT BODIES, HOODS OR PLATEAUX OF HEADING NO. 65.01, WHETHER OR NOT LINED OR TRIMMED.	10%
65.04	6504.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.	10%
65.05		HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED.	
	6505.10	Hair-nets	10%
	6505.90	Other	10%
65.06		OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED.	
	6506.10	Safety headgear	10%
		Other:	
	6506.91	Of rubber or of plastic	10%
	6506.92	Of furskin	10%
	6506.99	Of other materials	10%
65.07	6507.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, CHINSTRAPS, FOR HEADGEAR.	10%
66.01		UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS).	
	6601.10	Garden or similar umbrellas	10%
		Other:	
	6601.91	Having a telescopic shaft	10%
	6601.99	Other	10%

<b>66.02 660^2.00</b>	<b>WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE.</b>	<b>10%</b>
<b>66.03</b>	<b>PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 66.01 OR 66.02.</b>	
6603.10	Handles and knobs	10%
6603.20	Umbrella frames, including frames mounted on shafts (sticks)	10%
6603.90	Other	10%
<b>67.01 6701.00</b>	<b>SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF HEADING NO. 05.05 AND WORKED QUILLS AND SCAPES).</b>	<b>10%</b>
<b>67.02</b>	<b>ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT.</b>	
6702.10	Of plastics	10%
6702.90	Of other materials	10%
<b>67.04</b>	<b>WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED.</b>	
	Of synthetic textile materials:	
6704.11	Complete wigs	10%
6704.19	Other	10%
6704.20	Of human hair	10%
6704.90	Of other materials	10%
<b>69.11</b>	<b>TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA.</b>	
6911.10	Tableware and kitchenware	10%
6911.90	Other	10%
<b>69.12 6912.00</b>	<b>CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES (OTHER THAN THOSE OF PORCELAIN OR CHINA).</b>	<b>10%</b>
<b>69.13</b>	<b>STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES.</b>	
6913.10	Of porcelain or china	10%
6913.90	Other	10%



<b>70.13</b>	<b>GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF HEADING NO. 70.10 OR 70.18).</b>	
7013.10	Of glass-ceramics	10%
7013.2	Drinking glasses other than that of glass-ceramics:	
7013.21	Of lead crystal	10%
7013.29	Other	10%
	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than those of glass-ceramics:	
7013.31	Of lead crystal	10%
7013.32	Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0°C to 300°C	10%
7013.39	Other	10%
	Other glassware:	
7013.91	Of lead crystal	10%
7013.99	Other	10%
<b>71.13</b>	<b>ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.</b>	
	Of precious metal whether or not plated or clad with precious metal:	
7113.11	Of silver, whether or not plated or clad with other precious metal	10%
7113.19	Of other precious metal, whether or not plated or clad with precious metal	10%
7113.20	Of base metal clad with precious metal	10%
<b>71.14</b>	<b>ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.</b>	
	Of precious metal whether or not plated or clad with precious metal:	
7114.11	Of silver, whether or not plated or clad with other precious metal	10%
7114.19	Of other precious metal, whether or not plated or clad with precious metal	10%
7114.20	Of base metal clad with precious metal	10%
<b>71.16</b>	<b>ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED).</b>	

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7116.10	Of natural or cultured pearls	10%
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	10%

**71.17 IMITATION JEWELLERY.**

	Of base metal, whether or not plated with precious metal:	
7117.11	Cuff-links and studs	10%
7117.19	Other	10%
7117.90	Other	10%

**73.21 STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIER, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL.**

	Cooking appliances and plate warmers:	
7321.11	For gas fuel or for both gas and other fuels	10%
7321.12	For liquid fuel	10%
7321.13	For solid fuel	10%
	Other appliances:	
7321.81	For gas fuel or both gas and other fuels	10%
7321.82	For liquid fuel	10%
7321.83	For solid fuel	10%
7321.90	Parts	10%

**73.23 TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL.**

7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	10%
	Other:	
7323.91	Of cast iron, not enamelled	10%
7323.92	Of cast iron, enamelled	
7323.93	Of stainless steel	
7323.94	Of iron (other than cast iron) or steel, enamelled	
7323.99	Other	

**74.17 7417.00 COOKING OR HEATING APPARATUS OF A KIND USED FOR DOMESTIC PURPOSES, NON-ELECTRIC, AND PARTS THEREOF, OF COPPER.**

- 74.18** **TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER.**  
 Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like
- 7418.11 Pot scourers and scouring or polishing pads, gloves and the Like
- 7418.19 Other
- 7418.20 Sanitary ware and parts thereof
- 76.15** **TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM.**  
 Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like
- 7615.11 Pot scourers and scouring polishing pads, gloves And the like
- 7615.9 Other
- 7615.20 Sanitary ware and parts thereof
- 82.11** **KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES) (OTHER THAN KNIVES OF HEADING NO. 82.08), AND BLADES THEREFOR.**
- 8211.10 Sets of assorted articles  
 Other:
- 8211.91 Table knives having **fixed** blades
- 8211.92 Other knives having **fixed** blades
- 8211.93 Knives having other than fixed blades
- 8211.94 Blades
- 82.12** **RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS).**
- 8212.10 Razor 10%
- 8212.20 Safety razor blades, including razor blade blanks in strips 10%
- 8212.90 Other parts 10%
- 82.13 8213.00** **SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR.**



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**82.14**

**OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES).**

8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor.	10%
8214.20	Manicure or pedicure sets and instruments (including nail files)	10%
8214.90	Other	10%

**82.15**

**SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE.**

8215.10	Sets of assorted articles containing at least one article plated with precious metal	10%
8215.20	Other sets of assorted articles	10%
	Other:	
8215.91	Plated with precious metal	10%
8215.99	Other	10%

83.04

<b>8304.00</b>	<b>FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, (OTHER THAN OFFICE FURNITURE OF HEADING NO.94.03)</b>	<b>10%</b>
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**83.05**

**FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACK-AGING), OF BASE METAL.**

8305.10	Fittings for loose-leaf binders or files	10%
8305.20	Staples in strips	10%
8305.90	Other, including parts	10%

**83.06**

**BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL.**

8306.10	Bells, gongs and the like	10%
	Statuettes and other ornaments:	
8306.21	Plated with precious metal	10%
8306.29	Other	10%



	8306.30	Photograph, pictures or similar frames; mirrors	10%
83.10	8310.00	<b>SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES; NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING NO. 94.05</b>	10%
84.07		<b>SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES.</b>	
	8407.10	Aircraft engines	10%
		Marine propulsion engines:	
	8407.21	Outboard engines	10%
	8407.29	Other	10%
		Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
	8407.31	Of a cylinder capacity not exceeding 50 cc	10%
	8407.32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	10%
	8407.33	Of a cylinder capacity exceeding 250 cc but not exceeding 1 000 cc	10%
	8407.34	Of a cylinder capacity exceeding 1000 cc	10%
	8407.90	Other engines	10%
84.08		<b>COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES).</b>	
	8408.10	Marine propulsion engines	10%
	8408.20	Engines of a kind used for the pro- pulsion of vehicles of Chapter 87	10%
	8408.90	Other engines	10%
84.09		<b>PARTS SUITABLE FOR USE SOLELY OR PRINCI- PALLY WITH THE ENGINES OF HEADING NO. 84.07 OR 84.08.</b>	
	8409.10	For aircraft engines	10%
		Other:	
	84091	Suitable for use solely or princi- pally with spark-ignition internal combustion piston engines	10%
	8409.99	Other	10%
84.14		<b>AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS.</b>	
		Fans:	
	8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not ex- ceeding 125 W	10%

**84.15 AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED.**

8415.10	Window or wall types, self-contained	10%
	Other:	
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	10%
8415.82	Other, incorporating a refrigerating unit	10%
8415.83	Not incorporating a refrigerating unit	10%
8415.90	Parts	10%

**84.18 REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS (OTHER THAN AIR-CONDITIONING MACHINES OF HEADING NO. 84.15).**

8418.10	Combined refrigerator-freezers, fitted with separate external doors	10%
	Refrigerators, household type:	
8418.21	Compression-type	10%
8418.22	Absorption-type, electrical	10%
8418.29	Other	10%
8418.30	Freezers of the chest type, not exceeding 800 l capacity	10%
8418.40	Freezers of the upright type, not exceeding 900 l capacity	10%
8418.50	Other Refrigerating or freezing chests, display counters, cabinets, show-cases and similar refrigerating or freezing furniture	10%
	Other refrigerating or freezing equipment; heat pumps:	
8418.61	Compression-type units whose condensers are heat exchangers	10%
8418.69	Other	10%
	Parts:	
8418.91	Furniture designed to receive refrigerating or freezing equipment	10%
8418.99	Other	10%

**84.19 MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED, FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING**

**OTHER THAN MACHINERY OR PLANT OF A KIND  
USED FOR DOMESTIC PURPOSES; INSTANTANEOUS  
OR STORAGE WATER HEATERS, NON-ELECTRIC.**

Instantaneous or storage water heaters,  
non-electric:

8419.11	Instantaneous gas water heaters	10%
8419.19	Other	10%

## 84.22

**DISH WASHING MACHINES; MACHINERY FOR  
CLEANING OR DRYING BOTTLES OR OTHER  
CONTAINERS; MACHINERY FOR FILLING, CLOSING,  
SEALING OR LABELLING BOTTLES, CANS, BOXES,  
BAGS OR OTHER CONTAINERS; MACHINERY FOR  
CAPSULING BOTTLES, JARS, TUBES AND SIMILAR  
CONTAINERS; OTHER PACKING OR WRAPPING  
MACHINERY (INCLUDING HEAT-SHRINK WRAP-  
PING MACHINERY); MACHINERY FOR AERATING  
BEVERAGES.**

Dish washing machines:

8422.11	Of the household type	10%
8422.19	Other	10%

## 84.23

**WEIGHING MACHINERY (EXCLUDING BALANCES  
OF A SENSITIVITY OF 5cg OR BETTER), INCLUDING  
WEIGHT OPERATED COUNTING OR CHECKING  
MACHINES; WEIGHING MACHINE WEIGHTS OF  
ALL KINDS.**

8423.10	Personal weighing machines, including baby scales; Household scales	10%
	Other weighing machinery	
8423.81	Having a maximum weighing capacity not exceeding 30kg	10%

## 84.50

**HOUSEHOLD OR LAUNDRY-TYPE WASHING-  
MACHINES, INCLUDING MACHINES WHICH  
BOTH WASH AND DRY.**

Machines, each of a dry linen capacity  
not exceeding 10 kg:

8450.11	Fully-automatic machines	10%
8450.12	Other machines, with built-in centrifugal drier	10%
8450.19	Other	10%
8450.20	Machines, each of a dry linen capacity exceeding 10 kg	10%
8450.90	Parts	10%



C.66

**84.52 SEWING MACHINES (EXCLUDING BOOK-SEWING MACHINES OF HEADING NO. 84.400; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES.**

8452.10 Sewing machines of the household type 10%

**84.69 TYPEWRITERS OTHER THAN PRINTERS OF HEATING NO. 84.71; WORD PROCESSING MACHINES.**

Automatic typewriters and word-processing machines 10%

8469.11 Word-Processing machines 10%

8469.12 Automatic typewriters 10%

8469.20 Other typewriters, electric 10%

8469.30 Other typewriters, non-electric: 10%

**84.70 CALCULATING MACHINES; AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAY MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTER.**

8470.10 Electronic calculators capable of operation without an external source of Electric power and pocket-size data recording, Reproducing and displaying machines with calculating Functions 10%

Other electronic calculating machines:

8470.21 Incorporating a printing device 10%

8470.29 Other 10%

8470.30 Other calculating machines 10%

8470.40 Accounting machines 10%

8470.50 Cash registers

8470.90 Other

**84.71 AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED.**

8471.10 Analogue or hybrid automatic data processing machines

8471.30 Portable digital automatic data processing machines, Weighing not more than 10kg, consisting of at least A central processing unit, a keyboard and a display



Other:

- 8471.41 Comprising in the same housing at least a central processing unit and an input and output unit, Whether or not combined
- 8471.49 Other, presented in the form of systems.
- 8471.50 Digital processing units other than those of Sub-heading 8471.41 and 8471.49, whether Or not containing in the same housing one or Two of the following types of unit: storage units: Input units, output units
- 8471.60 Input or output units, whether or not containing Storage units in the same housing
- 8471.70 Storage units
- 8471.80 Other units of automatic data processing machines
- 8471.90 Other

## 84.72

**OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COINCOUNTING OR WRAPPING MACHINES, PENCIL SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES).**

- 8472.10 Duplicating machines 10%
- 8472.20 Addressing machines and address plate embossing machines 10%
- 8472.30 Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps 10%
- 8472.90 Other 10%

## 84.73

**PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS NOS. 84.69 TO 84.72.**

- 8473.10 Parts and accessories of the machines of heading No. 84.69 10%
- Parts and accessories of the machines of heading No. 84.70
- 8473.21 Of the electronic calculating machines of subheading No. 8470. 10, 8470.21 or 8470.29
- 8473.29 Other 10%
- 8473.30 Parts and accessories of the machines of heading No. 84.71 10%
- 8473.40 Parts and accessories of the machines of heading No. 84.72 10%
- 8473.50 Parts and accessories equally suitable for use with machines of two or more of headings Nos. 84.69 to 84.72 10%

84.76	<b>AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY CHANGING MACHINES.</b>	<b>10%</b>
	Automatic beverage-vending machines;	
8476.21	Incorporating heating or refrigerating devices	10%
8476.29	Other	10%
	Other machines;	
8476.81	Incorporating heating or refrigerating devices	
8476.89	Other	10%
8476.90	Parts	10%
84.82	<b>BALL OR ROLLER BERINGS.</b>	
8482.10	Ball bearings	10%
8482.20	Tapered roller bearings, including cone and tapered roller assemblies	10%
8482.30	Spherical roller bearings	10%
8482.40	Needle roller bearings	10%
8482.50	Other cylindrical roller bearings	10%
8482.80	Other, including combined ball/roller bearings	10%
	Parts:	
8482.91	Balls, needles and rollers	10%
8482.99	Other	10%
84.83	<b>TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS).</b>	
8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks	10%
8483.20	Bearing housings, incorporating ball or roller bearings	10%
8483.30	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	10%
8483.40	Gears and gearing (other than toothed wheels, chain sprockets and other transmission elements presented separately); ball or roller screws; gear boxes and other speed changers, including torque converters:	^10%
8483.50	Flywheels and pulleys, including pulley blocks	10%

8483.60	Clutches and shaft couplings (including universal joints)	10%
8483.90	Parts	10%
<b>84.84</b>	<b>GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS</b>	
8484.10	Gasket and similar joints of metal sheeting combined with other material or of two or more layers of metal	10%
8484.90	Other	10%
<b>85.06</b>	<b>PRIMARY CELLS AND PRIMARY BATTERIES.</b>	
8506.10	Manganese dioxide	10%
8506.30	Mercuric oxide	10%
8506.40	Silver oxide	10%
8507.50	Lithium	10%
8507.60	Air-Zinc	10%
8506.90	Part-	10%
<b>85.07</b>	<b>ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE).</b>	
8507.10	Lead-acid, of a kind used for starting piston engines	10%
8507.20	Other lead-acid accumulators	10%
8507.30	Nickel-cadmium	10%
8507.40	Nickel-iron	10%
8507.80	Other accumulators	10%
8507.90	Parts	10%
<b>85.09</b>	<b>ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.</b>	
8509.10	Vacuum cleaners	10%
8509.20	Floor polishers	10%
8509.30	Kitchen waste disposers	10%
8509.40	Food grinders and mixers; fruit or vegetable juice extractors	10%
8509.80	Other appliances	10%
8509.90	Parts	10%
<b>85.10</b>	<b>SHAVERS AND HAIR CLIPPERS, AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR.</b>	
8510.10	Shavers	10%

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8510.20	Hair clippers	
8510.30	Hair-removing appliances	10%
8510.90	Parts	10%
<b>85.11</b>	<b>ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES.</b>	
8511.10	Sparkign plugs	10%
8511.20	Ignition magnetos; magneto-dynamos; magnetic flywheels	10%
8511.30	Distributors; ignition cods	10%
8511.40	Starter motors and dual purpose starter-generators	10%
8511.50	Other generators	10%
8511.80	Other equipment	10%
8511.90	Parts	10%
<b>85.12</b>	<b>ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING NO. 85.39), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES.</b>	
8512.10	Lighting or visual signalling equipment of a kind used on bicycles	10%
8512.20	Other lighting or visual signalling equipment	10%
8512.30	Sound signalling equipment	10%
8512.40	Windscreen wipers, defrosters and demisters	10%
8512.90	Parts	10%
<b>85.13</b>	<b>PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS) (OTHER THAN LIGHTING EQUIPMENT OF HEADING NO. 85.120.</b>	
8513.10	Lamps	10%
8513.90	Parts	10%



## 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 ELECTROTHERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS (EXCLUDING THOSE OF HEADING NO 85.45).**

8516.10	Electric instantaneous or storage water heaters and immersion heaters	10%
	Electric space heating apparatus and electric soil heating apparatus:	
8516.21	Storage heating radiators	10%
8516.29	Other	10%
	Electro-thermic hair-dressing or hand-drying apparatus:	
8516.31	Hair dryers	10%
8516.32	Other hair-dressing apparatus	10%
8516.33	Hand-drying apparatus	10%
8516.40	Electric smoothing irons	10%
8516.50	Microwave ovens	10%
8516.6	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	10%
	Other electro-thermic appliances:	
8516.71	Coffee or tea makers	10%
8516.72	Toasters	10%
8516.79	Other	10%
8516.80	Electric heating resistors	10%
8516.90	Parts	10%

## 85.17

**ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEGRAPHY, INCLUDING SUCH APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS; VIDEO-PHONES.**

	Telephone sets; videophones	10%
8517.11	Line telephone sets with cordless handsets	10%
8517.19	Other	10%
	Facsimile machines and telephones	10%
8517.21	Facsimile machines	
8517.22	Teleprinters	
8517.30	Telephonic or telegraphic switching apparatus	10%
8517.50	Other apparatus, for carrier-current line systems	
	or for digital line systems	10%
8517.80	Other apparatus	

8517.90	Parts	10%
<b>85.18</b>	<b>MICROPHONES AND STANDS THEREFOR; LOUD-SPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, EARPHONES AND COMBINED MICROPHONE-SPEAKER SETS; AUDIO FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS.</b>	
8518.10	Microphones and stands therefor Loudspeakers, whether or not mounted in their enclosures:	10%
8518.21	Single loudspeakers, mounted in their enclosures	10%
8518.22	Multiple loudspeakers, mounted in the same enclosure	10%
8518.29	Other	10%
8518.30	Headphones, earphones and combined microphone-speaker sets	10%
8518.40	Audio-frequency electric amplifiers	10%
8518.50	Electric sound amplifier sets	10%
8518.90	Parts	10%
<b>85.19</b>	<b>TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE.</b>	
8519.10	Coin- or disc-operated record-players Other record-players:	10%
8519.21	Without loudspeaker	10%
8519.29	Other	10%
	Turntables (record-decks):	
8519.31	With automatic record changing mechanism	10%
8519.39	Other	10%
8519.40	Transcribing machines	10%
8519.99	Other	10%
<b>85.20</b>	<b>MAGNETIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT IN CORPORATING A SOUND REPRODUCING DEVICE.</b>	<b>10%</b>
8520.10	Dictating machines not capable of operating without an external source of power	10%
8520.20	Telephone answering machines Other magnetic tape recorders incorporating sound reproducing apparatus	10%

<b>85.21</b>	<b>VIDEO RECORDING OR REPRODUCING APPARATUS WHETHER OR NOT INCORPORATING A VIDEO TUNER</b>	
	8521.10 Magnetic tape-type	10%
	8521.90 Other	10%
<b>85.22</b>	<b>PARTS AND ACCESSORIES OF APPARATUS OF HEADINGS NOS. 85.19 TO 85.21</b>	
	8522.10 Pick-up cartridge	10%
	8522.90 Other	10%
<b>85.23</b>	<b>PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING OF OTHER PHENOMENA (OTHER THAN PRODUCTS OF CHAPTER 37)</b>	
	Magnetic tapes:	
	8523.11 Of a width not exceeding 4 mm	10%
	8523.12 Of a width exceeding 4 mm but not exceeding 6,5mm	10%
	8523.13 Of a width exceeding 6,5 mm	10%
	8523.20 Magnetic discs	10%
	8523.30 Cards incorporating a magnetic stripe	10%
	8523.90 Other	10%
<b>85.24</b>	<b>RECORDS, TAPES AND OTHER RECORDED MEDIA FOR SOUND OR OTHER SIMILARLY RECORDED PHENOMENA, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF RECORDS BUT (EXCLUDING PRODUCTS OF CHAPTER 37).</b>	
	8524.10 Gramophone records	
	Disc for laser reading systems:	
	8524.31 For reproducing phenomena other than sound image	10%
	8524.32 For reproducing sound only	10%
	8524.39 Other	10%
	8524.40 Magnetic tapes for reproducing phenomena other than sound or image	
	Other magnetic tapes:	
	8524.51 Of a width not exceeding 4 mm	10%
	8524.52 Of a width not exceeding 4 mm but not exceeding 6.5 6,5mm	10%
	8524.53 Of a width exceeding 6.5 mm	10%
	8524.60 Cards incorporating a magnetic stripe	10%
	Other	
	8524.91 For reproducing phenomena other than sound or image	10%
	8524.99 Other	10%



85.27

**RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY OR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR RE-PRODUCING APPARATUS OR A CLOCK.**

Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-teleggraphy:

- |         |  |     |
|---------|--|-----|
| 8527.12 | Pocket-size radio cassette players   | 10% |
| 8527.13 | Other apparatus Combined with sound recording or reproducing apparatus   | 10% |
| 8527.19 | Other  |     |
|         | Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony, or radio-teleggraphy: |     |
| 8527.21 | Combined with sound recording or reproducing apparatus   | 10% |
| 8527.29 | Other  |     |
|         | Other radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-teleggraphy:   |     |
| 8527.31 | Combined with sound recording or reproducing apparatus   |     |
| 8527.32 | Not combined with sound recording or reproducing apparatus but combined with a clock   |     |
| 8527.39 | Other  |     |
| 8527.90 | Other apparatus  |     |

85.28

**RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS; VIDEO MONITORS AND VIDEO PROJECTORS.**

- |         |                                     |     |
|---------|-------------------------------------|-----|
| 8528.12 | Colour                              | 10% |
| 8528.23 | Black and white or other monochrome | 10% |

85.29

**PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH APPARATUS OF HEADINGS Nos. 85.25 TO 85.28**

10%

85.39

**ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS.**

- |         |  |     |
|---------|--|-----|
| 8539.10 | Sealed beam lamp units   | 10% |
|         | Other filament lamps excluding ultraviolet or infra-red lamps:         |     |
| 8539.21 | Tungsten halogen   |     |
| 8539.22 | Other, of a power not exceeding 200W and for a voltage exceeding 100 V | 10% |



8539.29	Other	10%
	Discharge lamps (excluding ultra-violet lamps):	
8539.31	Fluorescent, hot cathode	10%
8539.32	Mercury or sodium vapour <b>lamps..</b> metal halide lamps	10%
8539.39	Other	10%
	Ultra-violet or infra-red lamps;	
8539.41	Are-lamps	10%
8539.49	Other	10%
8539.90	Parts	10%
<b>87.01</b>	<b>TRACTORS (OTHER THAN TRACTORS OF HEADING NO. 87.09).</b>	
8701.10	Pedestrian controlled tractors	10%
8701.20	Road tractors for semi-trailers	10%
8701.30	Track-laying tractors	10%
8701.90	Other	10%
<b>87.02</b>	<b>MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER.</b>	
8702.10	With compression-ignition internal combustion piston engine (diesel or semidiesel)	10%
8702.90	Other	10%
<b>87.03</b>	<b>MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF HEADING NO. 87.02) INCLUDING STATION WAGONS AND RACING CARS BUT NOT INCLUDING AMBULANCES.</b>	
8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	10%
	Other vehicles, with spark-ignition internal combustion piston engine:	
8703.21	Of a cylinder capacity not exceeding 1 000 cc	10%
8703.22	Of a cylinder capacity exceeding 1 000 cc but not exceeding 1 500 cc	10%
8703.23	Of a cylinder capacity exceeding 1 500 cc but not exceeding 3 000 cc	10%
8703.24	Of a cylinder capacity exceeding 3 000 cc	10%
	Other vehicles, with compression-ignition internal combustion engine (diesel or semi-diesel):	

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8703.31	Of a cylinder capacity not exceeding 1 500 cc	10%
8703.32	Of a cylinder capacity exceeding 1 500 cc but not exceeding 2500 cc	10%
8703.33	Of a cylinder capacity exceeding 2500 cc	^10%
8703.90	Other	10%

### 87.04 MOTOR VEHICLES FOR THE TRANSPORT OF GOODS.

8704.10	Dumpers designed for off-highway use Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	10%
8704.21	G.V.M. not exceeding 5 tonnes	10%
8704.22	G. V. M. exceeding 5 tonnes but not exceeding 20 tonnes	10%
8704.23	G.V.M. exceeding 20 tonnes Other, with spark-ignition internal combustion piston engine:	10%
8704.31	C.V.M. not exceeding 5 tonnes	10%
8704.32	G.V.M. exceeding 5 tonnes	10%
8704.90	Other	10%

### 87.05 SPECIAL PURPOSE MOTOR VEHICLES (OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS), (FOREXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CON- CRETE- MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORK-SHOPS, MOBILE RADIO-LOGICAL UNITS).

8705.10	Crane lorries	10%
8705.20	Mobile drilling derricks	10%
8705.30	Fire fighting vehicles	10%
8705.40	Concrete-mixer lorries	10%
8705.90	Other	10%

### 87.06 87 06.00 CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05. 10%

### 87.07 BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05.

8707.10	For the vehicles of heading No. 87.03	10%
8707.90	Other	10%

## 87.08

**PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS NOS. 87.01 TO 87.05.**

8708.10	Bumpers and parts thereof	10%
	Other parts and accessories of bodies (including cabs):	
8708.21	Safety seat belts	10%
8708.29	Other	10%
	Brakes and servo-brakes and parts thereof:	
8708.31	Mounted brake linings	10%
8708.39	Other	10%
8708.40	Gear boxes	10%
8708.50	Drive-axles with differential, whether or not provided with other transmission components	10%
8708.60	Non-driving axles and parts thereof	10%
8708.70	Road wheels and parts and accessories thereof	10%
8708.80	Suspension shock absorbers	10%
	<b>Other</b> parts and accessories:	
8708.91	Radiators	10%
8708.92	Silencers and exhaust pipes	10%
8708.93	Clutches and parts thereof	10%
8708.94	Steering wheels, steering columns and steering boxes	10%
8708.99	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; PARTS OF THE FOREGOING VEHICLES.**

## Vehicles:

8709.11	Electrical	10%
8709.19	Other	10%
8709.90	Parts	10%

## 87.11

**MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDECARS; SIDECARS.**

8711.10	With reciprocating internal combustion-piston engine of a cylinder capacity not exceeding 50 cc	10%
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	10%

	8711.30 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding <b>500</b> cc	10%
	8711.40 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding <b>800</b> cc	10%
	8711.50 With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	10%
	8711.90 Other	10%
<b>87.12</b>	<b>8712.00 BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED.</b>	<b>10%</b>
<b>87.14</b>	<b>PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS NOS. 87.11 TO 87.13.</b>	
	Of motorcycles (including mopeds):	
	8714.11 Saddles	10
	8714.19 Other	10%
	Other:	
	8714.91 Frames and forks, and parts thereof	10%
	8714.92 Wheel rims and spokes	10%
	8714.93 Hubs (other than coaster braking hubs and hub brakes) and free-wheel sprocket-wheels	10%
	8714.94 Brakes, including coaster braking hubs and hub brakes, and parts thereof	10%
	8714.95 Saddles	10%
	8714.96 Pedals and crank-gear, and parts thereof	10%
	8714.99 Other	10%
<b>87.15</b>	<b>8715.00 BABY CARRIAGES AND PARTS THEREOF.</b>	<b>10%</b>
<b>87.16</b>	<b>TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF.</b>	
	8716.10 Trailers and semi-trailers of the caravan type, for housing or camping	10%
	8716.20 Self-loading or self-unloading traders and semi-trailers for agricultural purposes	10%
	<b>Other</b> trailers and semi-trailers for the transport of goods:	
	8716.31 Tanker trailers and tanker semi-traders	10%
	Other	10%
	8716.40 Other traders and semi-traders	10%
	8716.80 Other vehicles	10%
	8716.90 Parts	10%



<b>88.01</b>	<b>BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT.</b>	
8801.10	Gliders and hang gliders	10%
8801.90	Other	10%
<b>88.02</b>	<b>OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SPACECRAFT LAUNCH VEHICLES.</b>	
	Helicopters:	
8802.11	Of an unladen weight not exceeding 2 000 kg	10%
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	10%
<b>89.03</b>	<b>YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES.</b>	
8903.10	Inflatable	10%
	Other:	
8903.91	Sailboats, with or without auxiliary motor	10%
8903.92	Motorboats (other than outboard motorboats)	10%
8903.99	Other	10%
<b>90.06</b>	<b>PHOTOGRAPHIC (OTHER THAN CINEMA TO GRAPHIC) CAMERAS; PHOTOGRAPHIC FLASH LIGHT APPARATUS AND FLASHBULBS (OTHER THAN DISCHARGE LAMPS OF HEADING NO. 85.39).</b>	
9006.40	Instant print cameras	10%
	Other cameras:	
9006.51	With a through-the-lens viewfinder (single lens reflex (SLR)) for roll film of a width not exceeding 35 mm	10%
9006.52	Other, for roll film of a width less than 35 mm	10%
9006.53	Other, for roll film of a width of 35 mm	10%
9006.59	Other	10%
	Photographic flashlight apparatus and flashbulbs:	
9006.61	Discharge lamp ("electronic") flashlight apparatus	10%
9006.62	Flashbulbs, flashcubes and the like	10%
9006.69	Other	10%
	Parts and accessories:	
9006.91	For cameras	10%
9006.99	Other	10%

**90.07 CINEMA TO GRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS.**

Cameras:		
9007.11	For <b>film</b> of less than 16 mm wide or for double-8 mm film	10%
9007.19	Other	10%
9007.20	Projectors	10%
Parts and accessories:		
9007.91	For cameras	10%
9007.92	For projectors	10%

**90.08 IMAGE PROJECTORS (OTHER THAN CINEMATOGRAPHIC); PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS.**

9008.10	Slide projectors	10%
9008.40	Photographic (other than cinematographic) enlargers and reducers	10%
9008.90	Parts and accessories	10%

**90.09 PHOTO-COPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMO-COPYING APPARATUS.**

Electro-static photo-copying apparatus:		
9009.11	Operating by reproducing the original image directly onto the copy (direct process)	10%
9009.12	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	10%
Other photo-copying apparatus:		
9009.21	Incorporating an optical system	10%
9009.22	Of the contact type	10%
9009.30	Thermo-copying apparatus	10%
9009.90	Parts and accessories	10%

**91.01 WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL.**

Wrist-watches, electrically powered whether or not incorporating a stop-watch facility:		
9101.11	With mechanical display only	10%
9101.12	With opto-electronic display only	10%
9101.19	Other	10%
Other wrist-watches, whether or not		

	incorporating a stopwatch facility:	
9101.21	With automatic winding	10%
9101.29	Other	10%
	Other:	
9101.91	Electrically operated	10%
9101.99	Other	10%
<b>91.02</b>	<b>WRIST-WATCHES, POCKET-WATCHES AND OTHERWATCHES, INCLUDING STOP-WATCHES (THER THAN THOSE OF HEADING NO. 91.01):</b>	
	Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:	
9102. 11	With mechanical display only	10%
9102.12	With opto-electronic display only	10%
9102.19	Other	10%
	Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102.21	With automatic winding	10%
9102.29	Other	10%
	Other:	
9102.91	Electrically operated	
9102.99	Other	10%
<b>91.03</b>	<b>CLOCKS WITH WATCH MOVEMENTS EXCLUDING CLOCKS OF HEADING NO. 91.04.</b>	
	9103.10 Electrically operated	10%
	9103.90 Other	10%
<b>91.04</b>	<b>9104.00 INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS.</b>	<b>10%</b>
<b>91.05</b>	<b>OTHER CLOCKS.</b>	
	Alarm clocks:	
9105.11	Electrically operated	10%
9105.19	Other	10%
	Wall clocks:	
9105.21	Electrically operated	10%
9105.29	Other	10%
	Other:	
9105.91	Electrically operated	10%
9105.99	Other	10%
<b>91.08</b>	<b>WATCH MOVEMENTS, COMPLETE AND ASSEMBLED.</b>	
	Electrically operated	
9108.11	With mechanical display only or with a device to which a mechanical display can be incorporated	10%

9108.12	With opto-electronic display only	10%
9108.19	Other	10%
9108.20	With automatic winding	10%
	Other:	
9108.91	Measuring 33,8 mm or less	10%
9108.99	Other	10%
<b>91.09</b>	<b>CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED.</b>	
	Electrically operated	
9109.11	Of alarm clocks	10%
9109.19	Other	10%
9109.90	Other	10%
<b>91.10</b>	<b>COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS.</b>	
	Of watches:	
9110.11	Complete movements, unassembled or partly assembled (movement sets)	10%
9110.12	Incomplete movements, assembled	10%
9110.19	Rough movements	10%
9110.90	Other	10%
<b>91.11</b>	<b>WATCH CASES AND PARTS THEREOF.</b>	
9111.10	Cases of precious metal or of metal clad with precious metal	10%
9111.20	Cases of base metal, whether or not gold- or silver-plated	10%
9111.80	Other cases	10%
9111.90	Parts	10%
<b>91.12</b>	<b>CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF.</b>	
9112.10	Cases of metal	10%
9112.80	Other cases	10%
9112.90	Parts	10%
<b>91.13</b>	<b>WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF.</b>	
9113.10	Of precious metal or of metal clad with precious metal	10%
9113.20	Of base metal, whether or not gold- or silver-plated	10%
9113.90	Other	10%



**91.14 OTHER CLOCK OR WATCH PARTS.**

9114.10	Springs, including hair-springs	10%
9114.20	Jewels	10%
9114.30	Dials	10%
9114.40	Plates and bridges	10%
9114.90	Other	10%

**92.01 PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS.**

9201.10	Upright pianos
9201.20	Grand pianos
9201.90	Other

**92.02 OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS).**

9202.10	Played with a bow
9202.90	Other

**92.03 9203.00 KEYBOARD PIPE ORGANS; HARMONIUMS AND SIMILAR KEYBOARD INSTRUMENTS WITH FREE METAL REEDS.****92.04 ACCORDIONS AND SIMILAR INSTRUMENTS; MOUTH ORGANS.**

9204.10	Accordions and similar instruments
9204.20	Mouth organ

**92.05 OTHER WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, CLARINETS, TRUMPETS, BAGPIPES).**

9205.10	Brass-wind instruments
9205.90	Other

**92.06 9206.00 PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACCAS).****92.07 MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS).**

9207.10	Keyboard instruments other than accordions
9207.90	Other

- 92.08** **MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS.**

9208.10 Musical boxes

9208.90 Other

- 92.09** **PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS.**

9209.10 Metronomes, tuning forks and pitch pipes

10%

9209.20 Mechanisms for musical boxes

10%

9209.30 Musical instrument strings

10%

Other:

9209.91 Parts and accessories for pianos

10%

9209.92 Parts and accessories for the musical instruments of heading No. 92.02

10%

9209.93 Parts and accessories for the musical instruments of heading No. 92.03

10%

9209.94 Parts and accessories for the musical instruments of heading No. 92.07

10%

9209.99 Other

10%

- 93.03** **OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS).**

9303.10 Muzzle-loading firearms

10%

9303.20 Other sporting, hunting or target

10%

shooting shotguns, including combination shotguns and rifles

9303.30 Other sporting, hunting or target-shooting rifles

10%

9303.90 Other

10%

<b>93.04</b>	<b>9304.00 OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS) (EXCLUDING THOSE OF HEADING NO. 93.07).</b>	<b>10%</b>
<b>93.05</b>	<b>PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS NOS. 93.01 TO 93.04.</b>	
	9305.10 Of revolvers or pistols	10%
	Of shotguns or rifles of heading No.93.03:	
	9305.21 Shotgun barrels	10%
	9305.29 Other	10%
	9305.90 Other	10%
<b>93.06</b>	<b>BOMBS, GRENADES, TORPEDOS, MINES, MISSILES AND OTHER AMMUNITION OF WAR AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS.</b>	
	Shotgun cartridges and parts thereof; air gun pellets:	
	9306.21 Cartridges	10%
	9306.29 Other	10%
	9306.30 Other cartridges and parts thereof	10%
	9306.90 Other	10%
<b>94.01</b>	<b>SEATS OTHER THAN THOSE OF HEADING NO. 94.02), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF.</b>	
	9401.10 Seats of a kind used for aircraft	10%
	9401.20 Seats of a kind used for motor vehicles	10%
	9401.30 Swivel seats with variable height adjustment	10%
	9401.40 Seats other than garden seats or camping equipment), convertible into beds	10%
	9401.50 Seats of cane, osier, bamboo or similar materials	10%
	Other seats, with wooden frames:	
	9401.61 Upholstered	10%
	9401.69 Other	10%
	Other seats, with metal frames:	
	9401.71 Upholstered	10%
	9401.79 Other	10%
	9402.80 Other seats	10%
	9402.90 Parts	10%
<b>94.03</b>	<b>OTHER FURNITURE AND PARTS THEREOF.</b>	
	9403.10 Metal furniture of a kind used in offices	10%
	9403.20 Other metal furniture	10%
	9403.30 Wooden furniture of a kind used in offices	10%

9403.40	Wooden furniture of a kind used in the kitchen	10%
9403.50	Wooden furniture of a kind used in the bedroom	10%
9403.60	Other wooden furniture	10%
9403.70	Furniture of plastic	10%
9403.80	Furniture of other materials, including cane, osier, bamboo or similar materials	10%
9403.90	Parts	10%

**94.04**

**MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTIC, WHETHER OR NOT COVERED.**

9404.10	Mattress supports Mattresses:	10%
9404.21	Of cellular rubber or plastic, whether or not covered	10%
9404.29	Of other materials	10%
9404.30	Sleeping bags	10%
9404.90	Other	10%

**94.05**

**LAMPS AND LIGHTING FITTINGS INCLUDING SEARCH-LIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED.**

9405.10	Chandeliers and other electric ceiling or wall lighting fittings excluding those of a kind used for lighting public open spaces or thorough-fares	10%
9405.20	Electric table, desk, bedside or floor-standing lamps	10%
9405.30	Lighting sets of a kind used for Christmas trees	10%
9405.40	Other electric lamps and lighting fittings	10%
9405.50	Non-electrical lamps and lighting fittings	10%
9405.60	Illuminated signs, illuminated nameplates and the like Parts:	10%



9405.91	Of glass	10%
9405.92	Of plastic	10%
9405.99	Other	10%
<b>95.01</b>	<b>9501.00 WHEELED TOYS DESIGNED TO BE RIDDEN BY CHILDREN (FOR EXAMPLE TRICYCLES, SCOOTERS, PEDAL CARS); DOLLS' CARRIAGES.</b>	<b>10%</b>
<b>95.02</b>	<b>DOLLS REPRESENTING ONLY HUMAN BEINGS.</b>	
9502.10	Dolls, whether or not dressed	10%
	Parts and accessories:	
9402.91	Garments and accessories therefore, footwear and head-gear	
9502.99	Other	10%
<b>95.03</b>	<b>OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS.</b>	
9503.10	Electric trains, including tracks, signals and other accessories therefor	10%
9503.20	Reduced-size ("scale") model assembly kits, whether or not working models (excluding those of heading No. 9503.10)	10%
9503.30	Other construction sets and constructional toys	10%
	Toys representing animals or non-human creatures:	
9503.41	Stuffed	10%
9503.49	Other	10%
9503.50	Toy musical instruments and apparatus	10%
9503.60	Puzzles	10%
9503.70	Other toys, put up in sets or outfits	10%
9503.80	Other toys and models, incorporating a motor	10%
9503.90	Other	10%
<b>95.04</b>	<b>ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTO MATIC BOWLING ALLEY EQUIPMENT.</b>	
9504.10	Video games of a kind used with a television receiver	10%
9504.20	Articles and accessories for billiards	10%
9504.30	Other games, coin- or disc-operated (other than bowling alley equipment)	10%
9504.40	Playing cards	10%

95.05	9504.90 Other	10%
	<b>FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES.</b>	
	9505.10 Articles for Christmas festivities	10%
	9505.90 Other	10%
95.06	<b>ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUT-DOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS.</b>	
	Snow-skis and other snow-ski equipment:	
	9506.11 Skis	10%
	9506.12 Ski-fastenings (ski-bindings)	10%
	9506.19 Other	10%
	Water-skis, surf-boards, sailboards and other water-sport equipment:	
	9506.21 Sailboards	10%
	9506.29 Other	10%
	Golf clubs and other golf equipment:	
	9506.31 Clubs, complete	10%
	9506.32 Balls	10%
	9506.39 Other	10%
	9506.40 Articles and equipment for table-tennis	10%
	Tennis, badminton or similar rackets, whether or not strung:	
	9506.51 Lawn-tennis rackets, whether or not strung	10%
	9506.59 Other	10%
	Balls ( other than golf balls and table tennis balls):	
	9506.61 Lawn-tennis balls	10%
	9506.62 Inflatable	10%
	9506.69 Other	10%
	9506.70 Ice skates and roller skates, including skating boots with skates attached	10%
	Other:	
	9506.91 Articles and equipment for general physical exercise, Gymnastics or athletics	10%
	9506.99 Other	10%
95.07	<b>FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUT TER FLY NETS AND SIMILAR NETS; DECOY "BIRDS (OTHER THAN THOSE OF HEADING NO. 92.08 OR 97.05) AND SIMILAR HUNTING OR</b>	

**SHOOTING REQUISITES.**

	9507.10 Fishing rods	10%
	9507.20 Fish-hooks, whether or not snelled	10%
	9507.30 Fishing reels	10%
	9507.90 Other	10%
<b>96.01</b>	<b>WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING).</b>	
	9601.10 Worked ivory and articles of ivory	10%
	9601.90 Other	10%
<b>96.03</b>	<b>BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (EXCLUDING ROLLER SQUEEGEES).</b>	
	9603.10 Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	10%
	9603.21 Tooth brushes, including dental-plate brushes	10%
	9603.29 Other	10%
<b>96.12</b>	<b>TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES.</b>	
	9612.10 Ribbons	10%
	9612.20 Ink-pads	10%
<b>96.13</b>	<b>CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF (EXCLUDING FLINTS AND WICKS).</b>	
	9613.10 Pocket lighters, gas fuelled, non-refillable	10%
	9613.20 Pocket lighters, gas fuelled, refillable	10%
	9613.30 Table lighters	10%
	9613.80 Other lighters	10%
	9613.90 Parts	10%



**C.90**

<b>96.14</b>	<b>SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF.</b>	
	9614.20 Pipes and pipe bowls	10%
	9614.90 Other	10%
<b>96.15</b>	<b>COMBS, HAIR-SLIDES AND THE LIKE; HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE (OTHER THAN THOSE OF HEADING NO. 85.16), AND PARTS THEREOF.</b>	
	Combs, hair-slides and the like:	
	9615.11 Of hard rubber or plastics	10%
	9615.19 Other	10%
	9615.90 Other	10%
<b>96.16</b>	<b>SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS.</b>	
	9616.10 Scent sprays and similar toilet sprays, and mounts and heads therefor	10%
	9616.20 Powder-puffs and pads for the application of cosmetics or toilet preparations	10%
<b>96.17</b>	<b>9617.00 VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS).</b>	<b>10%</b>
<b>96.18</b>	<b>9618.00 TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING.</b>	<b>10%</b>
<b>97.01</b>	<b>PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, (OTHER THAN DRAWINGS OF HEADING NO. 49.06 AND EXCLUDING HANDPAINTED OR HAND-DECORATED MANUFACTURED ARTICLES); COLLAGES AND SIMILAR DECORATIVE PLAQUES.</b>	
	9701.10 Paintings, drawings and pastels	10%
	9701.90 Other	10%
<b>97.02</b>	<b>9702.00 ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS.</b>	<b>10%</b>
<b>97.03</b>	<b>9703.00 ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL.</b>	<b>10%</b>



## PART 11

SERVICE INDUSTRY	RATE OF TAX
1. Dry Cleaners and Launderettes	10%
2. Hair and Beauty Salons	10%
3. Hotels (Bed occupancy only)	10%

MADE this 5th day of February, 1997.

F.G. MOGAE,  
*Minister of Finance and Development  
Planning.*

*L2/7/262 III*

FINANCE AND AUDIT ACT  
(Cap. 54:01)

**FINANCE (CITIZEN CONTRACTORS' FUND) ORDER, 1997**  
(Published on 28th February, 1997)

ARRANGEMENT OF PARAGRAPHS

PARAGRAPH

1. Citation
2. Interpretation
3. Establishment of Fund
4. Purpose of Fund
5. Administration of Fund
6. Payments into the Fund
7. Disbursements from the Fund
8. Accounts of Fund

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 25 of the Finance and Audit Act, the following Order is hereby made —

1. This Order may be cited as the Finance (Citizen Contractors' Fund) Order, 1997. Citation
2. In this Order, unless the context otherwise requires — Interpretation  
 "Accounting Officer" means the Permanent Secretary appointed as such under paragraph 5 of this Order;  
 "Fund" means the Citizen Contractors' Fund established by paragraph 3 of this Order.
3. There is hereby established a special fund to be known as the Citizen Contractors' Fund. Establishment of Fund
4. The purpose of the Fund is to provide financial assistance in the form of loans to citizen contractors in the construction business — Purpose of Fund  
 (a) experiencing problems of lack of working capital, to enable them to carry out construction contracts awarded to them; or  
 (b) to enable them to repay their debts.
5. (1) The Permanent Secretary, Ministry of Commerce and Industry (hereinafter referred to as the Accounting Officer"), shall be the public officer responsible for the administration of the Fund. Administration of Fund  
 (2) The Minister shall appoint the National Development Bank established under the National Development Bank Act to undertake the day to day activities of the Fund. Cap.74:05
6. There shall be paid into the Fund - Payments into the Fund  
 (a) P 50 000 000 (Fifty million Pula);  
 (b) such other moneys as shall be received from Government;  
 (c) income from the investment of moneys of the Fund.
7. There shall be paid from the Fund loans to citizen contractors which shall be repayable at an interest rate of 9 per cent over a period of 7 years. Disbursements from the Fund

Accounts of  
Fund

8. (1) The Accounting Officer shall —
- (a) keep and maintain proper accounts and records of the Fund;
  - (b) prepare for each financial year a balance sheet and statement of income and expenditure in such form and manner as the Accountant-General may approve; and
  - (c) maintain an account in which shall be recorded all receipts into the Fund and all disbursements from the Fund and reconcile monthly the accounts of the Fund.
- (2) The balance sheet, statement of income and expenditure shall be prepared by the Accountant-General in the annual statement of the Fund to be transmitted to the Auditor General in accordance with the Act.

MADE this 26th day of February, 1997.

F.G. MOGAE,  
*Minister of Finance and  
Development Planning.*

L2/7/97 III