

GOVERNMENT GAZETTE

OF THE REPUBLIC OF NAMIBIA

N\$110.25 WINDHOEK - 30 June 1998 No. 1900

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	OFFICE OF THE PRIME MINISTER	
No. 151		1998

PROMULGATION OF ACT OF PARLIAMENT

The following Act which has been passed by the Parliament and signed by the President in terms of the Namibian Constitution is hereby published in terms of Article 56 of that Constitution.

No. 20 of 1998: Customs and Excise Act, 1998.

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CUSTOMS AND EXCISE ACT, 1998

ACT

To provide for the levying, imposition, payment and collection of customs and excise duties, of a surcharge and of a fuel levy; to prohibit and control the import, export or manufacture of certain goods; and to provide for matters incidental thereto.

(Signed by the President on 12 June 1998)

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SCHEDULES

BE IT ENACTED by the Parliament of the Republic of Namibia as follows:

CHAPTER 1 DEFINITIONS

Definitions

(1) In this Act, unless the context otherwise indicates, any

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reference to customs and excise, or to any matter relating thereto, shall be deemed to include a reference to surcharge or fuel levy, or to any matter relating thereto, and-

"agricultural distiller" means any owner or occupier of a farm in Namibia and who is licensed under this Act to keep a still on such farm;

"bill of entry" means a bill of entry in the form prescribed by rule and includes a goods declaration in the form so prescribed;

"Commissioner" means the Commissioner for Customs and Excise designated as such under section 2(2);

"common customs area" means the combined area of Namibia and other territories with the governments of which customs union agreements have been concluded under section 56, or deemed to have been so concluded, or have been acceded to by Namibia;

"container depot" means any container depot contemplated in section 6 (1)(1);

"container operator" means any person providing international transportation of containerized goods, and approved by the Commissioner under section 107, for the purpose of operating containers in Namibia;

"container terminal" means any container terminal contemplated in section 6(1)(i):

"Controller", in relation to any area or any matter, means the officer designated by the Commissioner in writing to be the Controller of Customs and Excise in respect of a certain specified area or matter, and includes an officer acting under the control or direction of any officer so designated by the Commissioner:

"crew" includes every person (except the master or pilot) employed in any capacity on board any ship or aircraft:

"customs duty", subject to subsection (3), means any duty leviable under Schedule 1 (except Parts 4 and 5 thereof) or under Schedule 2 on goods imported into Namibia, and "duty" has a corresponding meaning;

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"depot operator" means the person having charge of any container depot;

"drawback" means the amount of import duties and taxes repaid under the drawback procedure:

"drawback procedure" means a customs procedure which, when goods are exported, provides for a total or partial refund to be made in respect of the import duties or other taxes charged on or in respect of, or on or in respect of materials contained in, or consumed in the production of, such goods:

"entry for home consumption" includes entry under any item in Schedule 3, 4 or 6:

"excisable goods" means any goods specified in Part 2 of Schedule 1 and which have been manufactured in Namibia;

"excise duty", subject to subsection (3), means any duty leviable under Part 2 of Schedule 1 on any goods manufactured in Namibia;

"excise value" means value as defined in section 78;

"export" means export from Namibia;

"exporter" includes any person who, at the time of export -

- (a) owns any goods exported;
- (b) carries the risk in respect of any goods exported;
- (e) represents that or acts as if he or she is the exporter or owner of any goods exported;
- (d) actually takes, or attempts to take, any goods from Namibia;
- (e) has a beneficial interest in any way whatsoever in any goods exported; or
- (f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e).

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and, in relation to imported goods, includes the manufacturer, supplier or shipper of such goods or any person inside or outside Namibia representing or acting on helialf of such manufacturer, supplier or shipper;

"foreign-going aircraft" means any aircraft engaged in the carriage for reward of passengers or goods on any flight between an airport in Namibia and -

- (a) for the purpose of fuel levy or fuel levy goods, an airport in any other country; and
- (b) for the purpose of any duty other than fuel levy or fuel levy goods, any airport in the common customs area,

but excludes any aircraft engaged in such carriage on any intermediate flight between airports within Namibia if such intermediate flight is undertaken solely for the purpose of refuelling or taking on board passengers or goods, or by reason of any emergency:

"foreign-going ship" means any ship or other vessel engaged in the carriage for reward of passengers or goods on any voyage between any port or ports in Namibia, and -

- (a) for the purpose of fuel levy or fuel levy goods -
 - any port in any other country; or
 - (ii) any exploration or production platform which is situated outside the territorial waters of Namibia and which is used in the exploration for or the production of petroleum, as defined in section. I of the Petroleum (Exploration and Production) Act, 1991 (Act No. 2 of 1991), if such ship or other vessel is stationed at such platform and is used solely in connection with such exploration or production; and
- (b) for the purpose of any duty other than fuel levy or fuel levy goods, any port in the common customs area;

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"fuel levy" means any duty leviable under Pari 5 of Schedule 1 and on any goods which have been manufactured in or imported into Namibia:

"fuel levy goods" means any goods specified in Part 5 of Schedule I which have been manufactured in or imported into Namibia:

"goods" includes any ware, article, merchandise, animal, currency, matter, item or thing;

"home consumption" means consumption or use in the common customs area;

"illicit goods", in relation to imported or excisable goods, surcharge goods or fuel levy goods, means any such goods in respect of which any contravention under this Act has been committed, or in respect of which any duty, surcharge or levy is due and payable, but which has not been paid, and includes any preparation or other product made or manufactured entirely or in part from spirits or other materials which were illicit goods;

"importer" includes any person who, at the time of import -

- (a) owns any goods imported;
- (b) earries the risk in respect of any goods imported;
- represents that or acts as if he or she is the importer or owner of any goods imported;
- (d) actually brings any goods into Nanubia;
- (e) has a beneficial interest in any way whatsoever in any goods imported; or
- (f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e);

"land", when used as a verb, includes off-loading from any vehicle;

"L.C.L. container" means any container containing goods consigned from one or more exporters to more than one importer;

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"manufacture", when used as a noun, includes, at the discretion of the Commissioner, any process -

- (a) relating to the manufacture or assembly of any excisable goods or fuel levy goods;
- (b) relating to the conversion of any goods into excisable goods or fuel levy goods;
- (c) whereby the dittiable quantity or value of any imported goods specified in Section B of Part 2 of Schedule 1, or excisable goods or fuel levy goods is increased in any manner;
- (d) relating to the recovery of excisable goods or fuel levy goods from any other excisable goods or any other goods; or
- (e) relating to the packaging or measuring off of any imported goods specified in Section B of Part 2 of Schedule 1, or excisable goods or fuel levy goods,

and, when used as a verb, has a corresponding meaning; and "manufacturer" has a corresponding meaning;

"master". In relation to any ship, means any person (other than a pilot) having charge of such ship;

"Minister" means the Minister of Finance:

"officer" means a person employed on or in respect of any duty relating to customs and excise by order or with the concurrence of the Commissioner, whether such order has been given or such concurrence has been expressed before or after the performance of such duty;

"owner" includes any person acting on behalf of the owner under any provision of this Act;

"package" includes any container, wrapping or outer cover and its contents, or any bundle or single piece in the case of unpacked goods;

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"Permanent Secretary" means the Permanent Secretary : Finance:

"pilot", in relation to any aircraft, means any person baving charge of such aircraft:

"plant" includes any vessel, utensil, appliance or fitting:

"prescribed" means prescribed by regulation or rule, as the case may be, under this Act;

"regulation" means a regulation made by the Minister under this Act;

"rule" means a rule made by the Permanent Secretary under this Act;

"Schedule" means a Schedule to this Act:

"sample" means any article or articles which are regarded by the Commissioner to be of no or of negligible commercial value and which are to be used solely for soliciting orders for goods of the kind such article or articles represent;

"ship" means any ship, vessel or boat (including a flying boat) of any kind whatsoever, intended to sail on or in, or to land on, water;

"State warehouse" means any premises provided by the State for the purpose of the deposit of goods in order to secure such goods or to hold such goods as security for the duties due in respect thereof, or pending compliance with any law relating to such goods;

"still" means any apparatus used for, or which is capable of, distilling spirits, and includes any part of such still:

"still maker" means a person who manufactures or imports stills for sale, and includes a person who repairs stills for reward;

"surcharge" means any duty leviable under Part 4 of Schedule 1 on any goods which have been imported into Namibia;

"surcharge goods" means any goods specified in Part 4 of Schedule 1 and which have been imported into Namibia;

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"this Act" includes any government notice, regulation or rule issued or made, or agreement concluded or deemed to have been concluded thereunder, or any taxation proposal contemplated in section 65 which is tabled in the House of Assembly;

"transire" means a warrant in the form prescribed by rule and issued by the Controller to permit the passage of goods:

"vehicle" means any aircraft, train, motor car, van, truck, cart, sledge, barrow or other carriage of any kind whatsoever, and includes the fittings, furnishings and equipment thereof, and also pack animals and their harness and tackle:

"wine-grower" means a farmer who cultivates vines on land occupied by him or her and who on such land produces wine from grapes grown on such vines, or who delivers grapes grown on such vines to a wine-growers' co-operative agricultural society for the manufacture of wine; and

"worts" means any fiquid substance containing saccharine matter before fermentation has commenced.

- (2) In this section (except in the definition of "package") and in sections 6, 7, 17, 40 and 72, "container" means transport equipment -
 - having an interior act volume of not less than one cubic metre; and
 - (b) designed for the transport of goods by any means of carriage, without intermediate reloading,

and "containerised" has a corresponding meaning.

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- (3) For the purposes of any customs union agreement concluded under section 56 -
 - (a) "customs duty" includes any duty leviable under Part 4 of Schedule 1 on goods imported into Namibia and, except for the purposes of articles 13 and 14 of such agreement, any duty leviable under Part 5 or 8 of Schedule 1 on goods imported; and

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(b) "excise duty" includes, except for the purposes of articles 13 and 14 of such agreement, any duty leviable under Part 5 or 8 of Schedule I on goods manufactured in the common customs area.

CHAPTER II

ADMINISTRATION, GENERAL DUTIES AND POWERS OF COMMISSIONER AND OFFICERS, AND APPLICATION OF ACT

Commissioner to administer Act

- (1) There is hereby established an office to be known as the Office of the Commissioner for Customs and Excise.
 - (2) The Minister -
 - (a) shall, subject to the Public Service Act, 1995 (Act No. 13 of 1995), in writing designate any staff member in the Ministry of Finance as the head of the Office of the Commissioner for Customs and Excise established by subsection (1), which staff member so designated shall be known as the Commissioner; and
 - (b) may make regulations relating to -
 - the conducting by the Commissioner of the affairs of the Office of the Commissioner for Customs and Excise;
 - the designation of staff members in the Ministry of Finance to the Office referred to in subparagraph (i); and
 - (iii) such other matters relating to the Office referred to in subparagraph (i) as the Minister may determine.
 - (3) The Commissioner shall administer this Act.
- (4) A Controller shall perform his or her duties and exercise his or her powers under this Act with due regard to any written instructions issued by the Commissioner.

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Performance of duties and exercise of powers

- 3. (1) Any duty imposed or power conferred upon the Commissioner by or under this Act may be performed or exercised by the Commissioner personally or, subject to subsection (2), by an officer under the control or direction of the Commissioner.
- (2) Any decision made or any notice or communication signed or issued by any officer referred to in subsection (1) -
 - (a) may be withdrawn or amended by the Commissioner or by the officer concerned (with effect from the date of the making of such decision or the signing or issuing of such notice or communication, or from the date of withdrawal or amendment thereof); and
 - (b) shall, until the decision, notice or communication has been so withdrawn, be deemed, except for the purposes of this subsection, to have been made, signed or issued by the Commissioner.

General duties and powers of officers

- 4. (1) No officer shall have a direct financial interested in the manufacture or sale of, or the trade in, imported or excisable goods or fuel levy goods, or in the import of such excisable or fuel levy goods.
- (2) No officer shall, subject to the further provisions of this section, disclose any information relating to any person, concern or business acquired in the performance of his or her duties, excluding -
 - (a) for the purposes of this Act; or
 - (b) when required to do so as a witness giving evidence in a competent court.
- (3) The Auditor-General shall, notwithstanding subsection (2), in the performance of his or her duties under section 25 of the State Finance Act, 1991 (Act No. 31 of 1991), have access to all records and documents in the possession.

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or custody of the Permanent Secretary or of an officer referred to in that subsection.

- (4) The Commissioner may, notwithstanding subsection (2), in accordance with any convention or agreement in respect of customs co-operation to which Namibia is a party, disclose or authorise any officer to disclose any information relating to any person, concern or business acquired by such officer in the performance of his or her duties.
- (5) Subsection (2) shall not be construed as preventing the Commissioner from using any information obtained by him or her in the exercise of his or her powers or the performance of his or her duties under this Act or under any other law administered by him or her.
- (6) The Commissioner may, notwithstanding subsection (2), from time to time by notice in the *Gazette* publish the name of any person in respect of whom a penalty of NS10 000 or more has been imposed in respect of any offence contemplated in section 90, 92, 93, 94 or 96, or has in respect of any offence under this Act been imposed under section 101.
 - (7) A notice published under subsection (6) shall specify -
 - (a) the name and address of the person;
 - (b) such particulars relating to the offence as the Commussioner may determine; and
 - (c) the penalty imposed in respect of the offence,

contemplated in that subsection.

- (8) Any provision of this section, in so far as it provides for a limitation on the fundamental rights -
 - (a) contemplated in Subarticle (1) of Article 13 of the Namibian Constitution by authorising interference with the privacy of any person's home, correspondence or communication, as the case may be, is enacted upon the authority conferred by that Subarticle; or

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(b) contemplated in Subarticle (2) of Article 13 of the Namibian Constitution by authorising, subject to paragraph (b) of that Subarticle, the search of a person or the home of an individual, is enacted upon the authority conferred by that paragraph,

which interference or search, or any search of or interference with any premises, ship, aircraft or other vehicle under any provision of this section, shall be effected or be conducted *mutatis mutandis* in accordance with Chapter 2 of the Criminal Procedure Act, 1977 (Act No. 51 of 1977) and shall be subject to the further provisions of this section.

- (9) (a) An officer may, for the purposes of the administration of this Act, at any reasonable time and without prior notice.
 - enter any premises and conduct such examination or enquiry in relation to this Act as he or she deems necessary;
 - (ii) while he or she is on the premises referred to in subparagraph (i), or at any other time, require from any person the immediate production, or the production at any other place and time determined by the officer, of any book, document or other goods which by this Act is required to be kept or exhibited or which relates to, or which the officer has reasonable cause to suspect to relate to matters dealt with in or by this Act, and which is or has been on the premises or in the possession or custody or under the control of any such person or of any of his or her employees, or may search for such book, document or other goods;
 - (iii) at any place require from any person who has, or who is believed to have, the possession or custody or control of any book, document or other goods relating to any matter dealt with in or by this Act, the immediate production thereof, or at any other place and time determined by the officer; or
 - (iv) seize, or examine and make extracts from, or copies of,

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any book, document or other goods referred to in subparagraph (iii), may require from any person an explanation relating to any entry therein, and may attach any such book, document or other goods, including any container or package, as in his or her opinion may afford evidence relating to any matter dealt with in or by this Act.

- (b) An officer may take with him or her onto or into any premises referred to in this section any other officer or a member of the Namibian Police.
- (10) Any person in connection with whose business any premises are occupied or used, or any other person employed by such person, shall at any time furnish such facilities as may be required by an officer referred to in subsection (9) for the purpose of entering the premises or relating to the exercise of such officer's powers under this section.
 - (11) (a) If an officer referred to in subsection (9), after having -
 - (i) identified himself or herself;
 - (ii) demanded entry into or onto any premises; and
 - (iii) declared his or her official capacity and his or her purpose for demanding entry into or onto the premises.

is not immediately admitted to such premises, such officer, and any person referred to in subsection (9)(b) assisting him or her may, at any time, but during the period after sunset and before sunrise only in the presence of a member of the Namibian Police, break open any door or window, or break through any wall on or in the premises for the purpose of entry and search.

(b) An officer referred to in paragraph (a), or any person assisting him or her may at any time break up any ground or floor on or in any premises for the purpose of searching the premises, and if any room, place, safe, chest, container or package in or on the premises.

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is locked and the keys thereof are not produced on demand, may in any manner open such room, place, safe, chest, container or package.

- (12) An officer may, in the form and in accordance with the procedures prescribed by regulation, require any person to, at any reasonable time and place determined by the officer, appear before such officer who may question such person, either alone or in the presence of any other person, as such officer may deem appropriate, with respect to any matter dealt with in or by this Act.
- (13) An officer may, either alone or in the presence of any other person, as such officer may deem appropriate, with respect to any matter dealt with in or by any provision of this Act, question any person whom he or she finds on any premises such officer has entered under this section, or whom he or she has reasonable grounds to believe to be or to have been -
 - (a) employed on any premises; or
- (b) in possession of, or having custody or control of anything,
- in respect of which any such provision of this Act is applicable.
 - (14) (a) An officer may board any ship within the territorial sea or the exclusive economic zone of Namibia, or may stop and board any vehicle in Namibia, and may, subject to the further provisions of this section, search any such ship or vehicle or any person found therein or thereon, for goods upon which duty has not been paid, or in respect of which the officer has reasonable cause to believe that there has been a contravention of any provision of this Act, and such officer may, pursuant to his or her duties, for any reasonable period of time he or she may deem necessary, remain on such ship or vehicle.
 - (b) If any container defined in section 1(2), or any vehicle, room, cabin, place, safe, chest or package is locked and the keys thereof are not produced to the officer on demand, the officer may, for any purpose under this Act but subject to the further provisions of this section,

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open or enter such container, vehicle, room, cabin, place, safe, chest or package in any reasonable manner he or she deems appropriate.

- (c) An officer shall, subject to the further provisions of this section, have free access to, and the right to rummage any part of, any ship or vehicle referred to in paragraph (a) and to examine all goods on board such ship or vehicle, with the power to fasten down hatchways and to mark any goods before landing, and to lock up, seal, mark or otherwise secure any goods on board such ship or vehicle, including any apparatus pertaining thereto, and such officer may, from the master of such ship or the pilot of such aircraft or the person in charge of such vehicle, demand the production of any document to which any provision of this Act relates.
- (d) if -
 - (i) any lock, seal or mark placed upon any goods on board a ship, aircraft or other vehicle by an officer in terms of this section is wilfully opened, broken, obliterated or altered by any person, as the case may be; or
 - (ii) any goods on any ship, aircraft or other vehicle which have been locked, scaled, marked or otherwise secured in terms of this section are removed by any person; or
 - (iii) a hatchway of any ship, aircraft or other vehicle, after having been fastened down by an officer, is opened by any person without the officer's consent,

the master of any such ship, the pilot of any such aircraft or the person in charge of any such other vehicle, as the case may be, shall be guilty of an offence if it is proven that he or she was a party to, or connived at, the act concerned, or that it was possible for him or her to have prevented, and that he or she failed to take all reasonable steps to prevent, such act.

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- (15) (a) An officer may stop any person whom he or she has reason to suspect of having dutiable goods, or goods in respect of which a contravention under this Act has been committed, secreted about him or her or in his or her possession. 4:5 the officer may, subject to the further provisions of this section, search such person.
- (b) If any person referred to in paragraph (a) fails to stop when ordered by an officer to do so, or fails to allow an officer to search him or her, the officer may, subject to the further provisions of this section, take such action, including the use of force, as he or she may deem necessary to stop or search such person.
- (16) (a) Any person may, subject to paragraph (b) and before being searched in terms of this section, require the officer concerned to take him or her before the Controller, who may in his or her discretion discharge such person or direct that he or she he searched.
- (b) Paragraph (a) shall apply only if a person referred to in that paragraph is stopped within a harbour or airport control area, and during the working hours of the Controller prescribed by regulation.
- (e) A female person searched under this section shall only be searched by, and in the presence of, another female person.
- (17) An officer may lock up, seal, mark, fasten or otherwise secure any ship, warehouse, storeroom, cabin, place, vessel, appliance, utensil, futting, vehicle, container, package or goods if he or she has reason to believe that any contravention under this Act has been or is likely to be committed in respect thereof or in connection therewith.
- (18) No person shall be entitled to any compensation for any loss or damage arising out of or caused by any *bona fide* action of or by an officer under this section.

Application of Act

5. For the purposes of this Act and notwithstanding anything to the $\frac{1}{2}$

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contrary in any other law contained -

- (a) the continental shelf referred to in section 6 of the Territorial Sea and Exclusive Economic Zone of Namibia Act, 1990 (Act No. 3 of 1990), shall be deemed to be a part of Namibia;
- (b) any installation or device of any kind whatsoever, including any floating or submersible drilling or production platform, constructed or operating upon, beneath or above the continental shelf referred to in paragraph (a) for the purpose of exploring the continental shelf or of exploiting its natural resources, shall be deemed to be constructed or operating in Namibia; or
- (c) any goods mined or produced in the operation of an installation or device contemplated in paragraph (b) and conveyed therefrom to the shore, whether by pipeline or otherwise, and any person or other goods conveyed by any means to and from such installation or device, shall be deemed to be so conveyed in Namibia.

CHAPTER III IMPORT, EXPORT, TRANSIT AND COASTWISE CARRIAGE OF GOODS

Designation of places of entry, authorised roads and routes, and related issues

- 6. (1) The Permanent Secretary may, subject to such conditions as he or she may specify, by rule designate or prescribe -
 - (a) places to be places of entry for Namibia, through which places goods may be imported or exported or where goods may be landed for transit or coastwise carriage, where foreign-going ships may call, where persons entering or leaving Namibia may disembark or embark, or where goods may be entered for customs and excise purposes;
 - (b) the roads or routes (including railways) with or by which persons

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may enter or leave Namibia, or imported goods or goods intended for export or transit carriage may enter or leave Namibia or may be carried from any one point to any other point, or the means of carriage of such goods;

- (c) places as warehousing places where customs and excise warehouses may be established;
- (d) places for such particular and limited purposes, and for such periods of time, as may be specified in the rules;
- (e) places to be customs and excise airports at which aircraft entering Namibia shall first land, from which aircraft leaving Namibia shall finally depart, through which goods may be imported or exported or where goods may be landed for transit or coastwise carriage, or where persons entering or leaving Namibia may disembark or embark:
- (f) places, at customs and excise airports contemplated in paragraph (e) or at designated places of entry, for the landing or embarkation of persons and the landing, loading or examination of goods (including baggage);
- (g) sheds as transit sheds into which goods, before due entry thereof, may be removed from a ship, aircraft or vehicle:
- (h) entrances and exits, general or special, to or from any dock or wharf area or customs and excise airport;
- (i) container terminals where containers may be landed for transit, coastwise carriage, delivery to a container depot or, after the contents of the containers have been duly entered, delivery to importers, or where containers may be shipped for export:
- (j) places where container depots may be established for the storage, detention, unpacking or examination of containers or the contents of containers, for the delivery to importers of the contents of

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- containers after such contents have been duly entered, or for the packaging of containers for export; and
- (k) the hours during which any place, road, route, shed, entrance or exit designated or prescribed under any paragraph of this subsection may be used for the purposes specified in such paragraph.
- (2) Any place of ourside Namibia may in writing be deemed by the Permanent Secretary to be a place of entry for Namibia through which goods may be imported or exported, where goods may be landed for transit or coastwise carriage, or where goods may be entered for customs and excise purposes.
- (3) If any place, road, route, means of carriage, shed, entrance, exit or container terminal, as the case may be, has been designated or prescribed by the Permanent Secretary under any paragraph of subsection (1), only such place, road, route, means of carriage, shed, entrance, exit or container terminal so designated or prescribed may, subject to subsection (4), he used or employed for the purposes for which it have been so designated or prescribed under any paragraph of subsection (1), and if any hours have been prescribed under paragraph (k) of subsection (1) during which any place, road, route, shed, entrance, exit or container terminal referred to in that paragraph may be used, such place, road, route, shed, entrance, exit or container terminal shall be used during such hours only.
- (4) The owner or occupier of a transit shed designated under this section shall, notwithstanding subsection (3) and if so requested by the Commissioner in writing, for such period of time and subject to such conditions, including conditions relating to reasonable compensation, as the Commissioner may in writing determine, provide accommodation for any officer whom the Commissioner deems necessary to station at such shed.

Report of arrival or departure of ships or aircraft

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7. (1) Unless the Controller concerned in writing extends any period of time specified in this subsection, the master of any ship arriving at any place of entry designated under section 6, whether laden or in ballast, shall within 24 hours after the ship's arrival, or the pilot of any aircraft arriving in Namibia,

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whether with or without goods or passengers, shall within three hours after landing at any place designated as a customs and excise airport under that section -

- in the form prescribed by rule, make a report to the Controller relating to such arrival, with as many duplicates of such report or such extracts as the Controller may require;
- (b) make and sign to a declaration before the Controller as to the truth of the report contemplated in paragraph (a), and answer all such questions concerning the ship or aircraft, the eargo and stores, and the crew, passengers and voyage or flight as may be put to him or her by the Controller; and
- (c) produce, if so required, the official log books relating to the voyage or flight, the stowage plans and any other documents in his or her possession relating to the cargo, stores, crew, passengers and voyage or flight.
- (2) The master of a foreign-going ship shall not, subject to subsection (3), call at any place in Namibia other than a place of entry designated under section 6, and the pilot of an aircraft arriving in Namibia shall, unless the Permanent Secretary has granted him or her special permission to land elsewhere, make his or her first landing at a place designated as a customs and excise airport under that section.
- (3) Subsection (2) shall not apply if the master or pilot, as the case may be, referred to in that subsection, is forced by circumstances beyond his or her control to call or land at a place not designated as contemplated in that subsection, and if he or she reports, within the period of time specified in subsection (1), to the Controller nearest to the place where he or she was so forced to call or land, or to the Controller at the first place of entry or customs and excise airport designated under section 6, at which he or she next arrives.
- (4) A master or pilot who is forced by circumstances beyond his or her control to call or land at a place in Namibia not designated as a place of entry under section 6, shall take all precaptions necessary to prevent any contravention of this Act in respect of any goods on or in the ship or aircraft concerned.

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- (5) Subject to section 8, any goods which have not been recorded in any manifest or list of containers as may be prescribed by rule, and within such period of time so prescribed, shall be declared and delivered to the Controller by the master of the ship or the pilot of the aircraft concerned.
- (6) The master of any ship or the pilot of any aircraft bound from any place in to any place outside Namibia, shall, within the period of time prescribed by rule, appear before the Controller and deliver to him or her a report outwards in the form so prescribed, together with a full account in writing of the eargo on board such ship or aircraft, and shall, to the satisfaction of the Controller and in the form he or she may determine, in writing make a declaration as to the truth of such report and account, and shall answer all questions as may be put to him or her by the Controller.
- (7) The conditions which shall apply in connection with the departure of any ship or aircraft from any place within to any other place within Namibia, shall be prescribed by rule.
 - (8) (a) The master of a slup or the pilot of a foreign-going aircraft shall not cause or permit such ship or aircraft, as the case may be, to depart from any designated place of entry contemplated in section 6, or from any place designated as a customs and excise airport under that section without first, in respect of the intended voyage or flight, obtaining from the Controller a certificate of clearance or transire as prescribed by rule, and the master or pilot, as the case may be, shall not after such departure call or land at any place in Namibia other than a designated place of entry or a place designated as a customs and excise airport, unless forced to do so by circumstances beyond his or her control.
 - (b) The conditions which shall apply if a master or pilot referred to in paragraph (a) has been forced to call or land at a place other than a designated place of entry or a place designated as a customs and excise airport, shall be prescribed by regulation.
- (9) If a ship or aircraft in respect of which a clearance has been issued under this section at any place does not depart from such place within a period of

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36 hours after such clearance was issued, or within such further period of time as the Controller may in writing allow, such clearance shall lapse and the master or pilot shall obtain a fresh clearance before causing or permitting the ship or arcraft to depart.

- (10) The master of a ship or the pilot of an aircraft may, with the written permission of the Controller and subject to such conditions as the Controller may impose, retain on board goods consigned to any port or surport for landing at any other port or other airport, or land at any port or airport goods not consigned to such port or airport.
 - (11) (a) The Controller may, on such conditions as he or she may impose, grant transites in respect of any ship exclusively engaged in activities prescribed by rule.
 - (b) The Controller may by notice in writing to the master or owner of the ship referred to in paragraph (a), or to any member of the crew on board such ship, revoke any transire issued under that paragraph.
- (12) The Permanent Secretary may by rule exempt any ship or aircraft, or any class or kind of ship or aircraft prescribed by rule, from all or any of the provisions of this section.

Scaling of goods on board ships or aircraft

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- On the arrival of any ship or aircraft at any place in Namibia -
- (a) the master of such ship or the pilot of such aircraft, as the case may be, shall in the form and in accordance with the procedures prescribed by rule, declare all scalable goods on board the ship which are unconsumed stores of such ship; and
- (b) the master and every member of the crew of such ship, or the pilot and every member of the crew of such aircraft, as the case may be, shall in accordance with the procedures prescribed by rule, declare all sealable goods which are his or her personal property or in his or her possession.

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and the Controller may seal up all such scalable goods.

- (2) For the purposes of this section "sealable goods" means any goods, or any class or kind of goods, which are prescribed by rule to be scalable goods.
- (3) The Controller may in writing pernut surplus stores aboard a ship or aircraft referred to in subsection (1) to be entered for home consumption or for warehousing.
- (4) The Controller may, at the direction of the Commissioner, in addition to scalable goods, seal up any goods which are unconsumed stores of any ship or aircraft, or which are in the possession of the master or pilot of such ship or aircraft, or of any member of the crew, or of any passenger on board thereof.
- (5) While a ship or aircraft referred to in subsection (4) remains at any place in Namibia, no person shall, except in accordance with the roles, break or disturb any seal placed by the Controller on any goods under this section.
- (6) Except as provided in subsection (3), no stores of any nature may be landed without the permission of the Controller and all goods acquired on a ship or aircraft shall, if landed, be declared to the Controller for purposes of payment of any duty due and payable in respect thereof.
- (7) The Commissioner may in writing exempt any, or by rule exempt any class or kind of, ship or aircraft from all or any of the provisions of this section.

When goods deemed to be imported

- (1) For the purposes of this Act all goods consigned to or brought into Namibia shall be deemed to have been imported into Namibia -
 - (a) in the case of goods in or on a ship or aircraft and consigned to a place in Namibia, at the time when such ship or aircraft on the voyage or flight concerned, first came within the control area of the port or airport authority at such place, or at the time of the

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landing of such goods at the place of actual discharge thereof in Kamibia, if such ship or aircraft did not on that voyage or flight call at the place to which the goods were consigned, or if such goods were discharged before arrival of such ship or aircraft, at the place to which such goods were consigned;

- (b) in the case of goods not consigned to a place in Namibia but brought thereto by, and landed therein from, a ship or aircraft, at the time when such goods were so landed:
- (c) subject to subsection (2), in the case of goods brought to Namibia overland, at the time when such goods entered Namibia;
- (d) in the case of goods brought to Namibia by post, at the time of import in terms of paragraph (a), (b) or (c) according to the means of carriage of such goods; or
- (e) in the case of goods brought to Namibia in any manner not specified in this section, at the time specified in the General Notes to Schedule 1, or, if no such time is specified in such General Notes in respect of such goods, at the time such goods are deemed by the Commissioner to have entered Namibia.
- (2) For the purposes of subsection (1), a place outside Namibia deemed by the Permanent Secretary under section 6(2) to be a place of entry for goods consigned to Namibia, shall be deemed to be a place in Namibia in respect of goods consigned to such place for removal to Namibia overland.

Landing of unentered goods

- 10. (1) All goods imported into Namibia by ship or aircraft shall, if landed before due entry thereof, be placed in a transit shed, container terminal, container depot or State warehouse, or removed to any other place approved by the Controller in writing.
- (2) All goods landed from a ship or aircraft before due entry of such goods and placed in a transit shed or other approved place in accordance with

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subsection (1), shall, for the purposes of this Act, be deemed to be still on board the ship or aircraft, and as long as such goods remain in such shed or place, the master or pilot, as the case may be, shall remain responsible for such goods in all respects and liable for payment of the duty thereon as if the goods had not been removed from such ship or aircraft.

Goods imported or exported overland

- 11. (1) (a) Where any goods are imported by train, the railway authority concerned shall furnish the Controller with the documents relating to such goods as may be prescribed by rule.
- (b) The station master or other person in control of railway premises shall not permit any goods contemplated in paragraph (a) to be removed from such premises before due entry thereof, unless the Controller in writing allows such goods to be so removed, subject to such conditions as he or she may, before such removal, in each case, impose.
- (2) The conductor, guard or other person in charge of a railway train shall on demand by any officer furnish such officer with all the information at his or her disposal in respect of any goods on such train.
 - (3) (a) The person in charge of any vehicle (other than an aircraft or a railway train), whether or not conveying any goods, and which vehicle arrives by land at any place in Namibia, shall report to the office of the Controller nearest to the point at which he or she crossed the border, or to the office of the Controller which is most conveniently situated in relation to such point, before unloading any goods, or in any manner disposing of such vehicle or goods, and make a full written report to such Controller concerning the vehicle or goods, the journey and the destination of the goods, and shall, in the form determined by the Controller, make and sign a declaration as to the truth of such report.
 - (b) A person referred to in paragraph (a) shall fully and truthfully answer all questions put to him or her, and produce any way-bills or other documents demanded of him or her, by the Controller.

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- (4) No person shall remove a vehicle referred to in subsection (3) from the office referred to in that subsection until such time as due entry has been made of such vehicle and the goods conveyed in or on such vehicle, or until permission for such removal has been granted by the Controller in writing.
 - (5) (a) Any person arriving in Namibia overland, on foot or otherwise, shall, subject to subsection (6), whether or not be or she has any goods in his or her possession, report to the office of the Controller nearest to the point at which he or she crossed the border, or to the office of the Controller which is most conveniently situated in relation to such point, and there in the form prescribed by rule make a report to the Controller relating to the circumstances in which he or she entered Namibia.
 - (b) If a person referred to in paragraph (a) has any goods in his or her possession, he or she shall, in the form and in accordance with the procedures prescribed by rule, furnish the Controller with full particulars of such goods, and shall fully and truthfully answer all questions put to him or her by such Controller.
 - (c) A person referred to in paragraph (a) shall not in any manner dispose of any goods in his or her possession until such goods have been released by the Controller in writing.
 - (6) Subsection (5) shall not apply to persons arriving in Namibia by train or by air and who pass through or disembark at a place where a Controller is stationed.
- (7) No person in charge of any vehicle (other than an aircraft or a train), whether or not conveying any goods for export overland, shall remove any such vehicle or goods beyond the borders of Namibia unless due entry has been made of such vehicle and the goods conveyed thereon, or permission for the removal of such goods or vehicle has been granted by the Controller in writing.
- (8) The Controller may in writing grant a general permission to any person referred to in subsections (4) or (7), as the case may be, in respect of the vehicles concerned.

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Goods imported or exported by post

- 12. (1) For the purposes of entry and collection of duty on goods imported into Namibia by post, any form or label completed by the sender in respect of the postal item concerned and on which the particulars necessary for the assessment of duty are specified, shall be deemed to be an entry made in terms of this Act, and the particulars on any such form or label shall, for the purposes of this Act, be deemed to be the declaration to be made by the importer under section 40.
- (2) The Permanent Secretary may by rule exclude from any provision of this section any goods of a class or kind, or imported in the circumstances, specified in such rule.
 - (3) Notwithstanding anything in subsection (1) contained -
 - (a) any goods imported by post which the addressee desires to enter for warehousing, or for removal or export in bond, or under any heading or item of Schedule I which requires that a certificate be given or a condition be complied with, or under any item of Schedule 3, or unless exempted by the Permanent Secretary by rule, under any item of Schedule 2 or 4, as the case may be, shall be so entered at a customs and excise office before a Controller; and
 - (b) any goods of a class or kind imported by post, or imported by post by a class of addressees, as may be prescribed by rule, shall be entered, before a Controller, at a customs and excise office.
 - (4) (a) In the case of goods exported by post, any form or label affixed to or completed in respect of a postal item and on which a description of the contents and their value are specified, shall be deemed to be a bill of entry for export as required by this Act.
 - (b) Notwithstanding paragraph (a), the Permanent Secretary may prescribe goods which shall be entered for export, before a Controller, at a customs and excise office.

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- (5) Notwithstanding anything in subsection (1) or in any other law contained, but subject to subsection (3), any person importing goods by post shall submit the invoice in respect of such goods to the postal company, and no person shall receive, remove, take, deliver or in any manner deal with or in such goods unless the correct duty has been paid to the postal company.
- (6) Any person in charge of a post office referred to in the Post and Telecommunications Act, 1992 (Act No. 19 of 1992), may at any time detain any imported postal item under his or her control and cause such postal item to be delivered to the Controller, who may examine or open such postal item, and if any of the goods contained in such postal item are found not to in all respects conform to the particulars relating to the value, description or quantity specified on the form or label referred to in subsection (1), or on the invoice concerned, such goods shall notwithstanding anything to the contrary in any other law contained, be liable to forfeiture to the State.
- (7) For the purposes of this section, "postal company" means the postal company as defined in the Post and Telecommunications Companies Establishment Act, 1992 (Act No. 17 of 1992).

Coastwise traffic and coasting ships

- 13. (1) The carriage of goods by ship between the coastal ports of Namibia shall, subject to subsection (2), be deemed to be coastwise traffic and all ships employed in such traffic shall be deemed to be coasting ships.
- (2) Notwithstanding subsection (1), no ship arriving from a place outside Namibia, although bound for more than one coastal port in Namibia, and no ship clearing from any coastal port in Namibia for a port outside Namibia, although bound for one or more intermediate coastal ports in Namibia, shall be deemed a coasting ship and its voyage between ports in Namibia shall not be deemed a coastwise voyage.
- (3) A foreign-going ship may convey goods coastwise while on a voyage between ports in Namibia, subject to the rules relating to such goods.
- (4) Any dutiable goods which have not been entered for home constitution shall -

Act No. 20, 1998.

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- (a) not be loaded on board any ship for coastwise carriage unless such goods have been entered for removal or deemed to have been so entered in terms of this Act; and
- (b) be reported by the master to the Controller at the port of discharge in Namibia as prescribed by rule.

Persons entering or leaving Namibia, and smugglers

- 14. (1) Any person entering or leaving Namibia shall, to such officer and in such form and in accordance with the procedures prescribed by the Permanent Secretary, unreservedly declare.
 - (a) at the time of such entering, all goods (including goods of or belonging to any other person) upon his or her person or in his or her possession and which he or she brought with him or her into Namibia, and which -
 - were purchased or otherwise acquired outside Namibia or on any ship or vehicle, or in any shop selling goods on which duty has not been paid;
 - (ii) were remodelled, processed or repaired outside Namihia;
 or
 - (iii) are prohibited, restricted or controlled under any law; and
 - (b) before so leaving, all goods which he or she proposes taking with him or her beyond the borders of Namibia.

and shall furnish such officer with full particulars of such goods, answer fully and truthfully all questions put to him or her by such officer and, if required by such officer to do so, produce and open the container or package containing such goods for inspection by such officer, and shall pay to the Controller the duty, if any, assessed by such officer.

 $\xi^{(2)}$ — Any declaration made in terms of subsection (1) shall, for the

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purposes of this Act, be deemed to be an entry for home consumption or export, as the case may be.

(3) The Controller may, if any person is suspected by the Controller of an attempt to illegally import, export, land, ship or remove goods, or to evade the payment of duties on any goods, arrange for such person to, as soon as practicable, be brought before a Magistrate's Court, or to have such person placed in custody in or at a police station or other suitable place, until he or she can be brought before such court.

Opening of packages in absence of importer or exporter

- 15. The Controller may, subject to subsection (2), in the absence of the importer or exporter of any container or package imported into, landed in or exported from Namibia, or suspected by the Controller to have been so imported into, landed in or exported from Namibia, open and examine such container or package at the importer's or exporter's risk and expense.
- (2) The Controller shall, before opening and examining any container or package in accordance with subsection (1), make all reasonable attempts to ascertain the whereabouts of the importer or exporter concerned and afford such importer or exporter the opportunity of himself or herself appearing before the Controller and opening such container or package.

State warehouse

- 16. (1) If any goods are taken to and secured in a State warehouse, the Commissioner may require rental, determined at the rates and payable at the time and place, and in the manner, prescribed by rule, to be paid in respect of the period such goods remain in such warehouse.
- (2) Any officer who has the custody of any goods in any State warehouse may refuse the delivery or removal of any such goods from such warehouse until he or she has been furnished with proof that -
 - (a) the person claiming the goods is lawfully entitled to such goods;

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- (b) all relevant provisions of this Act or of any law relating to the import or export or transit or coastwise carriage of goods have been complied with; and
- (e) all freight and other charges (including landing and wharfage charges) and rental due in respect of such goods have been paid.
- (3) The State, Minister, the Permanent Secretary, the Commissioner or any officer shall not be liable in respect of any loss of, or damage of whatever nature to, any goods in a State warehouse, or in respect of any loss or damage sustained by reason of the delivery of such goods to a wrong person or at a wrong address or place, if such goods were kept or such delivery took place in good faith and in accordance with this Act.
- (4) If a warrant or permission for the removal of any goods from a State warehouse has been granted by the Controller, and the person to whom such warrant or permission has been so granted does not immediately remove such goods from the warehouse, such goods may, notwithstanding any other provision of this Act to the contrary, be dealt with as if they were goods in respect of which no entry has been made under of this Act.

Removal of goods in bond

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- (1) Notwithstanding anything to the contrary in this Act contained -
 - (a) the importer or owner of any imported goods landed in Namibra, or the manufacturer, owner, seller or purchaser of any excisable goods or fuel levy goods manufactured in a customs and excise warehouse, or the licensee of a customs and excise warehouse in which dutiable goods are manufactured or stored may, subject to subsection (2), remove such goods in bond to any place in Namibia designated as a place of entry or as a warehousing place under this Act, or to any place outside Namibia;
 - (b) the master of a ship, pilot of an aircraft or person in charge of a vehicle from which goods were landed at any place in Namibia to

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which such goods were not consigned, may remove such goods in bond to the place to which they were consigned, provided that, before entry for the removal of such goods, proof is produced to the Controller of the identity of such goods and of the fact that such goods were consigned to the place to which they are proposed to be removed:

- (c) the owner of or any person having a beneficial interest in any goods which are in transit through Namibia from any other territory in Africa to any place outside Namibia, may remove such goods in bond from the place where they entered Namibia to the place where they are destined to leave Namibia;
- (d) a container operator may remove any container in bond to the container depot or container terminal to which such container was consigned, without furnishing the security required by the Commissioner under subsection (7), and the manifest of the goods packed in such container shall be deemed to be due entry for removal in bond of such container; or
- (e) the pilot of any aircraft may remove in bond, to their place of entry for Namibia, any goods landed from any aircraft at a place in Namibia and for which an air cargo transfer manifest has been completed, without furnishing the security required by the Commissioner under subsection (7), and such air cargo transfer manifest shall be deemed to be due entry for removal in bond of such goods.
- (2) Goods manufactured or stored in a customs and excise warehouse may, notwithstanding subsection (1)(a), only be removed to a warehousing place in Namibia or to any place in a territory in the common customs area approved by the government of such territory for rewarehousing in another customs and excise warehouse at such place.
- (3) In addition to any liability for the payment of duty incurred by any person under any other provision of this Act, the person who removes any goods in bond in terms of subsection (1) shall, subject to subsection (4), be liable

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for payment of the duty payable on all goods which he or she so removes.

- (4) Subject to subsection (5), any liability for the payment of duty in terms of subsection (3) shall cease when it is proven by the person concerned -
 - (a) in the case of goods removed to a place in the common customs area, that such goods have been duly entered at such place; or
 - (b) In the case of goods which were destined for a place beyond the borders of the common customs area, that such goods have been duly removed from such area.
- (5) If any person fails to subnut any proof contemptated in subsection
 (4) within the period of time prescribed by rule, such person shall upon a written demand by the Controller forthwith pay the duty due on such goods.
- (6) No goods shall in terms of this section be removed in bond from the place where they were landed in Namibia or where they entered Namibia, until they have been entered for removal in bond, and such entry shall, for the purposes of this Act, be deemed to be due entry at such place in respect of such goods.
- (7) No entry for removal in bond shall be tendered by or may be accepted from any person who has not furnished the security in the form, nature or amount as the Commissioner may in writing require, and the Commissioner may at any time require that the form, nature or amount of such security be altered in such manner as he or she may in writing determine.
- (8) The removal in bond of goods shall be subject to the rules and to such conditions as the Commissioner may in writing impose in respect of such goods, or of any class or kind of such goods, or goods removed in circumstances specified by the Commissioner, and the Controller may refuse to accept entry for the removal in bond of goods from a remover who has failed to comply with such rules or conditions, or who has committed an offence contemplated in section 90.
- (9) Goods removed in bond shall not be delivered or removed from the control of the Controller at the place of destination in Namibia except upon

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due entry according to the first account taken of such goods on landing or on entry for removal in bond thereof, or according to the contents of the packages containing such goods as reflected on the invoice issued by the supplier in respect of such goods, and payment of any duty due, including, subject to subsection (18) of section 84, any duty due on any deficiency in such goods.

- (10) The State, the Minister, the Permanent Secretary, the Commissioner or any officer shall not be liable for any loss of, or any damage of whatever nature to, any goods removed in bond, or for any loss or damage sustained by reason of the delivery of such goods to a wrong person or at a wrong address, if such removal or delivery was done in good faith and in accordance with this Act.
- (11) Notwithstanding this section, the Commissioner may, subject to such conditions as he or she may impose in respect of goods in transit through Namibia from any other territory in Africa to any destination outside Namibia, or any class or kind of such goods, or any such goods removed in bond in circumstances specified by him or her, allow such goods to be entered for removal in bond at a place other than the place where the goods entered Namibia.
- (12) The Permanent Secretary may prescribe or designate the roads and the routes, and the means of carriage of any goods removed in bond, or any class or kind of such goods, or any such goods carried or conveyed in circumstances specified by him or her in the rules.
 - (13) (a) No person shall, without the written permission of the Commissioner, divert any goods removed in bond to a destination other than the destination declared on entry for removal in bond, or deliver such goods or cause such goods to be delivered in Namibia, except into the control of the Controller at the place of destination.
 - (b) Notwithstanding paragraph (a), the Permanent Secretary may, in such circumstances and subject to such conditions as he or she may prescribe, permit goods in transit through Namibia, or any class or category or kind of such goods, to be delivered to any place approved by him or her for the purposes of sorting or repackaging.

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- (c) The goods referred to in paragraph (a) shall not be removed from the place referred to in that paragraph to the place where such goods are destined to leave Namibia, unless the duty payable on any deficiency in such goods has been paid to the Controller.
- (14) The Permanent Secretary may prescribe the particulars to be reflected on the entry for removal in bond referred to in subsection (13), and the documents to be produced by the remover upon entry for such removal in bond in respect of any goods so removed in bond, or any class or kind of such goods, or any such goods removed in circumstances or to a destination specified by him or her in the rules.

Export of goods from customs and excise warehouse

- 18. (1) Notwithstanding any liability for the payment of duty incurred by any person in terms of any other provision of this Act, any person who exports any goods from a customs and excise warehouse to any place outside the common customs area shall, subject to subsection (2), be liable for payment of the duty on all goods which he or she so exports.
- (2) Subject to subsection (3), any liability for the payment of duty in terms of subsection (1) shall cease when it is proven by the exporter, to the satisfaction of the Commissioner, that the goods concerned have been duly removed from the common customs area.
- (3) If the exporter fails to submit the proof contemplated in subsection(2) within the period of time prescribed by rule, he or she shall upon demand by the Controller forthwith pay the duty due on the goods concerned.
- (4) No goods shall be exported in terms of this section until they have been entered for export.
- (5) No entry for export referred to in subsection (4) shall be tendered by, or may be accepted from, a person who has not furnished the security as the Commissioner may in writing require, and the Commissioner may at any time require that the form, nature or amount of such security be altered in such manner as he or she may determine.

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- (6) The export of goods shall be subject to the rules and to such conditions as the Commissioner may in writing impose in respect of such goods or any class or kind of such goods, or goods exported in circumstances specified by him or her, and the Controller may refuse to accept bills of entry for the export of goods from an exporter who has failed to comply with such rules or conditions, or who has committed an offence contemplated in section 90.
 - (7) The Permanent Secretary may prescribe -
 - (a) the roads and routes and the means of carriage of any goods exported or any class or kind of such goods, or any such goods conveyed in the prescribed circumstances; and
 - (b) the documents to be produced by the exporter upon entry for export in respect of any goods referred to in paragraph (a), or any class or kind of such goods, or any such goods exported in prescribed gircumstances or to a prescribed destination.
- (8) No person shall, without the written permission of the Commissioner, divert any goods referred to in subsection (7) to a destination other than the destination for export declared on entry.

CHAPTER IV

CUSTOMS AND EXCISE WAREHOUSES: STORAGE AND MANUFACTURE OF GOODS IN CUSTOMS AND EXCISE WAREHOUSES

Customs and excise warehouses

19. (1) The Commissioner may, in the form and in accordance with the procedures prescribed by rule, at any place designated for such purpose under this Act, license warehouses (to be known as customs and excise warehouses) approved by him or her for the storage of the dutiable imported or the dutiable locally-produced goods, or for the manufacture of the dutiable goods from the imported or the locally-produced materials as he or she may approve in respect of each warehouse so licensed.

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- (2) A warehouse contemplated in subsection (1) may be licensed either for the storage of dutiable goods (to be known as a customs and excise storage warehouse) or for the manufacture of dutiable goods (to be known as a customs and excise manufacturing warehouse), but the Commissioner may license a storage warehouse and a manufacturing warehouse on the same premises, provided they are separated from each other in a manner approved by him or her.
- (3) The Controller may, in addition to any lock used by the licensee, cause any entrance to a customs and excise warehouse to be locked by means of a State lock as prescribed by rule for such period as he or she deems appropriate, and no person shall without the written permission of the Controller remove or break such lock, or enter such watchouse or remove any goods from it while it is so locked.
 - (4) (a) The Controller may at any time take stock of the goods in any customs and excise warehouse, and duty shall, subject to subsection (9) or (10) of section 20, forthwith be paid upon any deficiency in such stock.
 - (b) If the stock referred to in paragraph (a) is found to be in excess of the quantity which should be in such warehouse, such excess shall, subject to section 84(18), be debited to stock and the duty thereon be paid on entry for home consumption.
- (5) The State, the Minister, the Permanent Secretary, the Commissioner or any officer shall not be liable for any loss of, or damage of whatever nature to, any goods in a customs and excise warehouse, or for any loss or damage sustained by reason of the delivery of such goods to the wrong person or to the wrong address, if such goods were kept or delivered in good faith in accordance with this Act.
- (6) In addition to any liability for the payment of duty incurred by any person under any other provision of this Act, the licensee of a customs and excise warehouse shall, subject to subsection (7), be liable for the duty on all goods stored or manufactured in such warehouse from the time of receipt into, or the time of manufacture in, such warehouse of such goods, as the case may be.

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- (7) Subject to subsection (8), any liability for the payment of duty in terms of subsection (6) shall cease when it is proven by the licensee concerned that the goods concerned have been duly entered in terms of section 20, and have been delivered or exported in terms of such entry.
- (8) If the Jicensee concerned fails to submit the proof referred to in subsection (7) within the period of time for which goods of the class or kind concerned may be stored or kept in a customs and excise warehouse, or if the licensee commits an offence under this Act in respect of any goods stored or kept in such warehouse, he or she shall upon demand by the Controller forthwith pay the duty due on such goods.
- (9) Except with the written permission of the Commissioner, which shall only be granted in circumstances which he or she deems to be exceptional, and subject to such conditions as he or she may impose in each case, no imported goods entered for storage, or excisable or fuel levy goods manufactured in a customs and excise warehouse, excluding spirits or wine in the process of maturation or maceration, shall be retained in any customs and excise warehouse for a period of more than five years from the time the imported goods were first entered for storage, or from the time the excisable or fuel levy goods are, in terms of section 47(3), deemed to have been manufactured.

Goods in a customs and excise warehouse

- 20. (1) Any dutiable imported or dutiable locally-produced goods, or any beverages produced from excisable spirits in pursuance of a permission granted under section 31(2), being goods or beverages of a class or kind approved by the Commissioner in writing in respect of each warehouse, may be entered for storage in a customs and excise warehouse with deferment of payment of duty as the Commissioner may in writing determine, and no such goods or beverages shall be removed to or placed in a customs and excise warehouse until they have been so entered.
- (2) An entry of goods contemplated in subsection (1) shall, for the purposes of this Act, be deemed to be due entry in respect of such goods at the place of import or manufacture.

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- (3) Upon the entry and landing of imported goods for storage in, or the transfer of dutiable locally-produced goods to, a customs and excise warehouse, or the transfer of dutiable manufactured goods from a customs and excise manufacturing warehouse to a customs and excise storage warehouse, the licensee of any such warehouse in which such goods are stored or to which such goods are so transferred, shall take and record an accurate account of such goods, which shall include, subject to any deduction which may be allowed under section 84(22), the debiting to stock of any excess found on receipt of such goods at such warehouse.
- (4) The licensec referred to in subsection (3) shall immediately upon the receipt of the goods referred to in that subsection, report to the Controller any excess found in such goods.
- (5) Subject to subsection (9) and to section 84(22), no allowance for any loss or decrease in quantity of any nature or in any manner which occurs while goods are being transported to or kept in any warehouse, or transported from one warehouse to another or removed in bond, shall be granted.
- (6) Goods on which no duty is payable and of a class or kind approved by the Commissioner in writing in respect of each warehouse, may, subject to such conditions and to the keeping of such records as the Commissioner may in writing in each case determine, be taken, without entry, into a customs and excise warehouse for the purpose of being used in the manufacture of, or for any other purpose relating to, detiable goods.
- (7) No goods which have been stored or manufactured in a customs and excise warehouse shall be removed or delivered from such warehouse except in accordance with the rules and upon due entry of such goods for the purposes of -
 - (a) home consumption and payment of any duty due thereon; or
 - (b) rewarehousing in another customs and excise warehouse or removal in bond as provided in section 17: or
 - (c) export from customs and excise watchouses (including supply as stores for a foreign-going ship or aircraft).

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- (8) No person shall, without the written permission of the Commissioner, in any manner divert any goods entered for removal from or delivery to a customs and excise warehouse, except goods entered for payment of the duty due thereon, to a destination other than the destination declared on the entry of such goods, or deliver or cause such goods to be delivered in Namibia, except in accordance with this Act.
- (9) The duty payable on any deficiency in a customs and excise warehouse shall, after detection of such deficiency and subject to subsection (10), be paid immediately on a written demand made by the Controller.
- (10) In the case of goods manufactured in any customs and excise manufacturing warehouse, or in the case of goods in the process of manufacture being removed from one customs and excise manufacturing warehouse to another such warehouse, the Commissioner may, notwithstanding subsection (9), but subject to section 35(3), allow losses due to working, pumping, handling or processing, or losses due to similar or to natural causes, between the time when liability for payment of duty first arises and the time of removal of such goods from the warehouse in which the goods are so manufactured, or in which such process of manufacture is completed, to the extent specified in Schedule 4 or 6, as the case may be, if no part of such loss was wilfully or negligently caused
- (11) Goods packed for retail sale shall not be entered for storage in a storage warehouse unless such goods, to the satisfaction of the Controllers, are packed in outer containers normally used in the wholesale trade in respect of such goods.

Special customs and excise warehouses

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- 21. (1) The Commissioner may, in the form and in accordance with the procedures prescribed by regulation, and subject to such conditions as he or she in each case may impose, license at any place in Namibia special customs and excise warehouses for such special purposes and for such period as he or she may specify, provided security in such amount and in such form and manner as he or she may require, is furnished.
 - (2) Unless the Commissioner, when licensing a special customs and

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excise warehouse under subsection (1) for the storage or manufacture of goods otherwise determines, the provisions of this Act in respect of customs and excise storage warehouses or manufacturing warehouses, as the case may be, or the storage or manufacture of goods in such warehouses, shall apply to such special warehouse or to the storage or manufacture of goods therein, as the case may be.

Samples of goods in a customs and excise warehouse

22. The Controller may, in accordance with the rules, permit samples of goods in a customs and excise warehouse to be taken by the owner of such goods and may permit payment of duty thereon to be deferred until the goods from which such samples have been taken are entered for delivery from such warehouse for any purpose.

Storage or manufacture of prohibited goods

23. The Commissioner may allow the storage or manufacture in a customs and excise warehouse of goods of which the import, manufacture or disposal is prohibited or restricted by or under any law, provided such goods are stored or manufactured in such warehouse for the purposes of export or supply as stores for a foreign-going ship or aircraft, as the case may be.

Ship or aircraft stores consumed in Namibia

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24. (1) If any goods shipped under section 20(7) from a customs and excise warehouse as stores for any foreign-going ship or aircraft, or any goods shipped as stores for such ship or aircraft outside Namibia (except any such goods which are used for the operation of such ship and are, save as provided in the rules, not for consumption by or for sale or disposal to the master or members of the crew or passengers of or visitors to such ship) are consumed, sold or disposed of on such ship in any port in Namibia or on such aircraft at any place in Namibia when the aircraft is not airborne, or on such aircraft on a flight between any places in Namibia, the master of such ship or the pilot of such aircraft, as the case may be, shall be liable for payment of the duty on such goods so consumed, sold or disposed of and shall, upon demand by the Controller, forthwith pay the duty due in respect of such goods.

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(2) The Permanent Secretary may by rule exempt any class or kind of stores, or any ship or aircraft, or any stores on a ship or aircraft to which circumstances specified in such rule apply, from any provision of this section.

Sorting, packaging, and similar operations, in customs and excise storage warehouses

25. Subject to this Act, the Controller may permit the licensec of a customs and excise storage warehouse or the owner of any goods in such warehouse to sort, separate, pack or repack any goods in such warehouse and to make such alterations in or in respect of such goods, or such arrangements in respect thereof as may be necessary for the preservation of such goods or for the sale, export or other lawful disposal thereof.

Transfer of ownership or pledging or hypothecation of warehoused goods

- **26.** (1) Except with the prior written permission of the Commissioner and subject to such conditions as may be prescribed by rule -
 - (a) the owner of any dutiable goods in a customs and excise warehouse may not enter into any agreement whereby -
 - (i) his or her ownership of such goods is transferred to any other person; or
 - (ii) such goods are pledged or otherwise hypothecated in favour of any other person; or
 - (b) any person in whose favour the goods referred to in paragraph (a) have been pledged or hypothecated may not enter into any agreement whereby any rights obtained by him or her by virtue of such pledging or hypothecation are coded to any other person.
- (2) Any agreement entered into contrary to subsection (1) shall for the purposes of this Act be deemed to be null and void.

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Special provisions in respect of customs and excise manufacturing warehouses

- 27. (1) Subject to the further provisions of this Act, goods liable to excise duty or fuel levy may not be manufactured otherwise than in accordance with this section and in any place other than in a customs and excise manufacturing warehouse licensed under this Act.
- (2) Spirits distilled by agricultural distillers shall, notwithstanding subsection (1), be excluded from the requirement of being manufactured in a customs and excise manufacturing warehouse, and excisable goods may with the written permission of the Commissioner be manufactured in a special customs and excise warehouse licensed under this Act.
- (3) Subject to this Act, the Commissioner may, on such conditions as he or she may in writing impose, permit the manufacture under this Chapter of any goods in any customs and excise manufacturing warehouse, if any of the goods used in such manufacturing process are liable to duty or if the goods so manufactured are dutiable.
- (4) Any dutiable goods brought into and intended for use in a customs and excise manufacturing warehouse in the manufacture of goods liable to excise duty or fuel levy shall be entered for home consumption, and any duty due thereon shall be paid prior to such use.
- (5) No manufacturing of goods shall take place in a customs and excise manufacturing warehouse until the premises and the plant intended for use in connection with such manufacturing process, and the purpose for which the premises and plant are to be used, have been approved by and registered with the Commissioner.
- (6) Officers may supervise all operations in a customs and excise manufacturing warehouse.
- (7) The licensee of a customs and excise manufacturing warehouse shall, if so requested by the Commissioner in writing, provide suitable office accommodation and board and lodging for any officer stationed at or visiting such warehouse for any purpose of this Act.

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- (8) A person providing board and lodging for an officer referred to in subsection (7) shall be entitled to fair remuneration in respect of such board and lodging as may be prescribed by regulation.
- (9) No licensee shall, without the written permission of the Commissioner, conduct any business in a customs and excise manufacturing warehouse, except the business in respect of which the warehouse is licensed, and only if the premises concerned and the plant in or on such premises are registered under this Act.
- (10) No person shall, except with the written permission of the Commissioner, in respect of any premises or plant required to be registered under this Chapter -
 - use such premises or plant for any purpose other than for the purposes specified in such registration;
 - (b) effect any alteration to any structure on such premises or to any such plant;
 - (c) bring into or have in or on such premises, any plant other than the plant specified in such registration, or remove any plant from such premises; or
 - (d) place below the surface of the ground any pipe or tube for the purpose of conveying any material or product in a warehouse unless such pipe or tube is enclosed in casing capable of being easily opened so that the pipe or tube is exposed to view.
- (11) The Permanent Secretary may prescribe the days upon which, and the hours during which, all or any of the operations in a customs and excise manufacturing warehouse (including the removal of goods) may be conducted, and the days upon which and the hours during which such operations shall not be conducted.
 - (12) No distilling operation shall be commenced with until the whole

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or any part of the distilling system or plant, as the Commissioner may require, has, at the expense of the licensee, been provided with fittings and other requirements to permit the insertion or affixing of customs and excise meters, gauges, rods, locks and scals according to the rules for the purpose of securing such system or plant, and until such system or plant has been duly secured by the Controller.

- (13) If any meter, gauge, rod, lock, scal or fitting referred to in subsection (12), or any pipe, cock, fastening or fitting connected with a still or vessel is tampered with, pierced or damaged, the beensee shall forthwith repair or replace the article concerned, or an officer may, upon the instructions of the Commissioner, effect the repairs or replacement at the expense and for the account of the bicensee, which bicensee shall reimburse to the Commissioner such costs so incurred within a period of 30 days after a written notice to the bicensee requesting such payment.
- (14) If any tampering, damage or piercing referred to in subsection (13) has been caused -
 - (a) by or as a result of the neglect of the licensec or of any of his or her employees, such licensee or employee, as the case may be, shall, be guilty of an offence and on conviction be liable to the penalties prescribed by section 88(2); or
 - (b) by means of a wilful act by, or with the connivance of, the licensee or any of his or her employees, and with the intention to avoid the proper payment of duties in terms of any provision of this Act, such licensee or employee, as the case may be, shall be guilty of an offence and on conviction be liable to the penalties prescribed by section 90.

in addition to the liability of such licensee or employee for payment of an amount equal to the cost pertaining to the repair of the damage or the replacement caused by such tampering, damaging or piercing.

(15) The Permanent Secretary may, subject to such conditions as he or she may impose, by notice in the Gazette exempt the manufacture of any class or kind of goods specified in such notice from any provision of this section. Act No. 20, 1998.

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Ascertaining quantity of spirits by measuring the mass or volume

- **28.** (1) The quantity of spirits in any container may be ascertained by means of measuring, in accordance with the method or procedures prescribed by rule, the mass or volume of the contents of the container.
- (2) In ascertaining the quantity of spirits by means of measuring the mass or volume in accordance with subsection (1), the tables prescribed by rule shall be used, and the quantity ascertained in accordance with such tables shall, for the purposes of this Act, be deemed to be the true quantity of such spirits.

Classification of spirits

29. No spirits distilled in Namibia shall, for the purposes of this Act, be classified as being spirits of the product of the vine until such spirits have, in the form and in accordance with the procedures prescribed by rule, been so certified by the Controller, and any spirits not so certified shall be deemed to be spirits other than of the product of the vine.

Control of the use of spirits for certain purposes

- **30.** (1) No person shall, subject to subsection (2), use spirits, distilled from the product of the vine, in the manufacture of alcoholic beverages unless such spirits have, in the form and in accordance with the procedures prescribed by rule, been certified by an officer designated by the Commissioner for such purpose, to be suitable for use in such manufacturing process.
- (2) If the officer designated under subsection (1) declines to certify any spirits to be suitable for use as required by that subsection, the manufacturer may redistill or treat such spirits by any method approved by such officer in writing, and thereafter such officer may in writing certify the spirits as suitable for use in the manufacture of alcoholic beverages.
- (3) The blending of brandy and the production from spirits of any other beverage or any other non-excisable goods shall be subject to the rules relating to such blending or production, and to the supervision by an officer as the Commissioner may in each case deem necessary.

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(4) Subsection (1) shall not apply to an agricultural distiller or a winegrower who manufactures alcoholic beverages in accordance with this Act for his or her own private use.

Entry of spirits for use in manufacturing

- **31.** (1) Spirits which have not been entered for home consumption shall not be used in the production of beverages or other non-excisable goods.
- (2) The Commissioner may, on such conditions as he or she may in each case impose, permit the use of spirits which have been entered for home consumption in the production of beverages on premises which have been licensed as a customs and excise storage warehouse and may, subject to section 115, permit payment of the duty on any such spirits used in the production of beverages on any such premises to be deferred until such beverages are delivered from any such warehouse.
- (3) (a) No person shall, without the written permission of the Commissioner, redistill spirits which have been entered for home consumption.
 - (b) Any permission contemplated in paragraph (a) may be granted subject to such conditions as the Commissioner may in each case impose.
- (4) Beverages or other non-excisable goods produced in contravention of subsection (1) or any spirits redistilled in contravention of subsection (3), shall be liable to forfeiture to the State.

Ascertaining the strength of spirits for duty purposes

32. The strength of any spirits or spirituous preparations shall, for duty purposes, be ascertained in accordance with the procedures prescribed by rule.

Requirements in respect of stills

33. (1) Subject to subsection (2) of this section and to section 70,

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no person shall distil spirits in a still which does not comply with the requirements prescribed by rule as to the use, the capacity or the construction thereof.

(2) The Permanent Secretary may, notwithstanding subsection (1), by rule exempt any person or still, or any class of persons or class of stills, from all or any of the provisions of this section.

Special provisions regarding spirits manufactured by agricultural distillers

- 34. (1) The manufacture of spirits by an agricultural distiller shall be subject to such supervision by an officer as the Commissioner may in each case in writing determine.
- (2) For duty purposes, the Controller may allow for natural waste or evaporation relating to all spirits distilled by an agricultural distiller on his or her own farm, or on a farm occupied by him or her, to the extent specified in Schedule 6, if no part of such loss was caused wilfully or negligently.
- (3) No agricultural distiller shall use his or her still for the purpose of distilling spirits from any material other than produce grown on a farm of which he or she is the owner or occupier, and which produce is of a kind prescribed by rule in respect of the class of agricultural distiller to which he or she belongs.
- (4) Subject to the further provisions of this Act and to the Liquor Ordinance, 1969 (Ordinance No. 2 of 1969), section 20(7) of this Act shall mutatis mutandis apply in respect of spirits manufactured from grapes by any class of agricultural distiller prescribed by rule, and for the purpose of such application any reference in that section to a customs and excise warehouse shall be deemed to be a reference to the farm on which such spirits are manufactured.
- (5) Spirits manufactured by an agricultural distiller in Namibia from any fruit other than grapes and prescribed by rule, shall be solely for his or her private use on the farm where such fruit was produced and such spirits were manufactured.
- (6) Notwithstanding subsection (5), the Permanent Secretary may inwriting allow spirits manufactured as contemplated in that subsection to be used.

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or disposed of in such circumstances and at such places as he or she may deem appropriate, and subject to such conditions as he or she may in each case impose.

Special provisions regarding wine

- 35. (1) The Permanent Secretary may, subject to such conditions as he or she may in each case impose, license as a special customs and excise warehouse for the purpose of manufacturing wine, any premises of a wine-grower, of a wine-growers' co-operative agricultural society or of a person who holds a licence under any law to deal in wine in wholesale quantities.
- (2) A special warehouse licensed under subsection (1) shall, for the purposes of this Chapter, be deemed to be a customs and excise manufacturing warehouse.
- (3) If less than 50 per cent by volume of the wine manufactured in any customs and excise warehouse is manufactured from wine and grapes originating at any place within a distance of 400 kilometres of such warehouse, the Minister may prescribe an allowance in respect of working and processing losses, or losses due to natural causes, which shall be granted in lieu of the allowance in respect of such losses as provided for in section 20(10).

Special provisions regarding eigarettes and eigarette tobacco

- 36. (1) The Permanent Secretary may by rule prescribe the sizes and types of, and the specifications relating to, containers or packages which may be used by a manufacturer for the packaging of cigarettes and cigarette tobacco.
- (2) No manufacturer may, subject to subsection (3), remove any eigarettes or allow any eigarettes to be removed from the customs and excise manufacturing warehouse concerned, unless such eigarettes have been packed in accordance with the procedures prescribed by rule and a stamp impression so prescribed has been made on or affixed to the containers or packages concerned.
- (3) The Commissioner may, notwithstanding subsection (2), allow eigerettes packed as contemplated in that subsection to, in such circumstances as

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he or she in writing may determine, be removed from a warehouse, without a stamp impression contemplated in that subsection having been made on or affixed to the containers or packages concerned.

- (4) No eigarettes or eigarette tobacco shall be sold or disposed of, or removed from the customs and excise manufacturing warehouse concurred in partly or completely manufactured condition, except in accordance with this Act.
 - (5) No person shall -
 - (a) counterfeit or make any facsimile of any die or impression stamp prescribed under subsection (2); or
 - (b) be in possession of, use or offer for sale or for use -
 - (i) any die or impression stamp counterfeited; or
 - (ii) any facsimile of any die or impression stamp made,

in contravention of paragraph (a).

Special provisions regarding been

- 37. (1) The alcoholic strength by volume of beer made from malt shall, for duty purposes, be ascertained in accordance with the procedures prescribed by rule.
- (2) Every manufacturer shall, in respect of beer referred to in subsection (1) and manufactured by him or her in Namibia, register with the Commissioner the names whereunder such beer will be sold or disposed of for home consumption, together with the alcoholic strength by volume and the tariff item of Part 2 of Schedule it which shall apply in respect of the beer so sold or disposed of under any such name, and no beer shall be so sold or disposed of unless so registered.
- (3) No beer referred to in subsection (1) shall be sold or disposed of by any manufacturer for home consumption, except in a container which bears,

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in the form and in accordance with the procedures prescribed by rule, the name registered and the registered alcoholic strength by volume of such beer, and any invoice or other document relating to the sale or disposal of such beer shall specify the registered name of such beer.

- (4) Any description on any container of beer contemplated in subsection (3) specifying the registered name and alcoholic strength by volume of the contents registered with the Commissioner, shall be deemed to be a declaration for the purpose of the assessment of duty.
- (5) The Commissioner may in writing exempt beer of any class or kind from any or all of the provisions of subsection (2) or (3).
- (6) If the alcoholic strength by volume of any beer in any container bearing a description specifying the name and alcoholic strength by volume registered with the Commissioner under this section, is ascertained in accordance with subsection (1) and found to be higher than the alcoholic strength by volume specified in the tariff item registered in relation to beer of such brand name, the manufacturer concerned shall be liable for the duty on the full quantity of the brew or blend of brews of beer from which such container was filled, at the rate of duty applicable to beer of the strength as ascertained in respect of the contents of such container.
- (7) If the Commissioner is unable to establish the full quantity contemplated in subsection (6) from the records of the manufacturer concerned, the Commissioner may in writing determine a quantity which shall, for the purposes of that subsection, be deemed to be such full quantity.
- (8) Any beer of any brew or blend of brews of beer referred to in subsection (6) and not delivered from the stock of the manufacturer concerned, shall be liable to forfeiture to the State.

Special provisions in respect of manufacture of goods, and collection of excise duty, specified in Section B of Part 2 of Schedule 1.

38. (1) Every manufacturer of excisable goods specified in Section B of Part 2 of Schedule 1, and every owner of excisable goods specified in that

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Section B manufactured by or for him or her partly or entirely from materials owned by such owner, shall, subject to subsection (2), in the form and in accordance with the procedures prescribed by regulation, beense his or her premises as a special customs and excise warehouse in terms of this Act for purposes of excise duty specified in that Section B, and no such manufacturer or owner shall manufacture, or deal in or with, excisable goods specified in that Section B unless he or she has so licensed his or her premises.

- (2) Notwithstanding subsection (1), the Commissioner may, at his or her discretion, to the extent that he or she deems appropriate and on the conditions that he or she may determine, in writing exempt any manufacturer referred to in that subsection from any provision contained in that subsection.
 - (3) Notwithstanding anything to the contrary in this Act contained -
 - (a) if the value added by any process in the manufacture of excisable goods specified in the Section B referred to in subsection (1) is, in the opinion of the Commissioner, low in relation to the manufacturer's selling price of such goods, or if any process in the manufacture of excisable goods specified in that Section B presents in his or her opinion exceptional difficulties in the collection of excise duty specified in that Section B in respect of such goods, that subsection of this section shall apply, and due entry of such goods shall be effected at such stage in the manufacturing process of such goods as the Commissioner may in writing determine, and the processes which shall be deemed to be included when calculating the value of such goods for the purposes of excise duty specified in that Section B, shall be determined by the Commissioner in writing:
 - (b) the Commissioner may, subject to such conditions as he or she in each case may impose -
 - (i) if the production or disposal of any excisable goods specified in Section B referred to in subsection (1) are performed by different persons, or under other circumstances rendering it expedient in the Commissioner's

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opinion to do so, issue one licence under this Act in respect of the premises in the name of two or more persons concerned, and thereupon each such person shall be jointly and severally hable for the excise duty specified in, and payable on, all the excisable goods specified in that Section B, any one of such persons paying, the other or others to be absolved *pro tauto*;

- (ii) include in a special customs and excise warehouse licence issued under this Act in respect of the premises of any manufacturer of excisable goods specified in the Section B referred to in subsection (1), any warehouse, depot, agency, branch or other storage place approved by the Commissioner and in which any such goods owned by such manufacturer are stored, and thereupon such goods so stored shall, for the purposes of this Act, be deemed to be in the heensed special customs and excise warehouse of such manufacturer, and the heensee concerned shall be liable in all respects for compliance with the requirements of this Act and for payment of the excise duty on such goods so stored as specified in that Section B;
- (iii) in such circumstances as he or she may deem expedient, license the premises of any dealer in excisable goods specified in the Section B referred to in subsection (1) as a special customs and excise warehouse under this Act, and thereupon such dealer shall comply with the requirements of this Act relating to the collection of excise duty specified in, and payable on, such excisable goods specified in that Section B as the Commissioner may determine, and be liable for the excise duty on such goods as specified in that Section B: or
- (iv) make such temporary or permanent adjustment to the excise duty value of excisable goods specified in the Section B referred to in subsection (1) as he or she may deem reasonable in circumstances which are in his or her opinion exceptional.

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- (4) Excisable goods specified in the Section B referred to in subsection (1) and manufactured in Namibia by any person for his or her own use and not for sale or disposal, and in circumstances which in the opinion of the Commissioner do not constitute a bosiness venture, may, subject to such conditions as he or she may in each case impose, be exempted by the Commissioner from the payment of excise duty.
- (5) Excisable goods specified in the Section B referred to in subsection (1) and manufactured in Namibia by any person for sale or disposal in circumstances which in the opinion of the Commissioner constitutes a business venture, or any class or kind of such goods, may subject to such conditions as the Permanent Secretary may prescribe, be exempted by the Commissioner from the payment of excise duty thereon as specified in that Section B if -
 - (a) the average value of such goods or such class or kind of such goods has during such period or periods as the Permanent Secretary may prescribe by rule, not exceeded such amount as he or she may so prescribe; or
 - (b) the value of such goods or such class or kind of such goods is in the opinion of the Commissioner not likely to exceed the amount referred to in paragraph (a) during one calendar year; or
 - (e) such circumstances as may be prescribed by rule apply.

Duties applicable to goods manufactured in a customs and excise warehouse

- 39. (1) In respect of any goods manufactured in a customs and excise warehouse there shall, subject to section 84, on entry for home consumption of such goods, be paid -
 - (a) if such manufactured goods are not liable to excise duty, duty at the customs rate of duty applicable in terms of Schedules 1 and 2 on any imported goods used in the manufacture of such manufactured goods and the excise rate of duty applicable in terms of Schedule 1 on any excisable goods used in the manufacture of such manufactured goods; and

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- (b) if such manufactured goods are liable to excise duty, duty at the excise rate of duty applicable in terms of Schedule 1 on such manufactured goods.
- (2) Notwithstanding subsection (1), but subject to subsections (3) and (6), the Commissioner may, on such conditions as he or she may in each case impose, for the purpose of preserving any goods in a customs and excise storage warehouse or of reconditioning such goods which, as a result of contamination or deterioration or for any other reason, have become unsaleable or not readily saleable, or for the purpose of fulfilling special orders, permit such goods to be reconditioned or to be mixed or blended in such warehouse with other goods, and in such event duty shall, in lieu of the duties in terms of subsection (1), he paid according to the first account taken of any such goods, or the total quantity of such reconditioned, mixed or blended goods, whichever quantity is the greater-
 - (a) if such reconditioned, mixed or blended goods are not liable to excise duty -
 - at the customs rate of duty applicable in terms of Schedules
 1 and 2, on any imported goods; and
 - at the excise rate of duty applicable in terms of Schedule 1, on any excisable goods contained in such reconditioned, mixed or blended goods; and
 - (b) if such reconditioned, mixed or blended goods are liable to excise duty, at the customs rate of duty applicable in terms of Schedule 1, on the total quantity of such reconditioned, mixed or blended goods, and, in addition to such duty so payable, duty in an amount equal to the amount by which the customs duty at the rate applicable in terms of Schedules 1 and 2, on any imported goods contained in such reconditioned, mixed or blended goods, exceeds the excise duty at the rate applicable in terms of this paragraph on such proportion of such reconditioned, mixed or blended goods as is represented by such imported goods therein contained.
 - (3) The reconditioned, mixed or blended goods referred to in

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subsection (2) shall qualify for any rebate of duty specified in respect of such goods in any applicable item of Schedule 3, 4 or 6.

- (4) If the Commissioner has permitted any goods in a customs and excise storage warehouse to be reconditioned or to be mixed or blended with other goods, such warehouse shall, subject to subsection (5) and without being licensed as a customs and excise manufacturing warehouse, and without the premises or plant on such premises having been approved by the Commissioner, for the purposes of this Act be regarded as a licensed customs and excise manufacturing warehouse.
- (5) Notwithstanding subsection (4), no rebate for any loss or deficiency in respect of petrol or any distillate fuel reconditioned, mixed or blended as contemplated in that subsection exceeding the deduction specified in section 84(22)(f) and (i), respectively, shall be allowed on such goods.
 - (6) (a) Notwithstanding anything to the contrary in this Chapter contained, the Commissioner may, on such conditions as he or she in each case may impose, in writing permit the mixing or blending in such circumstances and at such place as he or she may specify, of any mineral oil products, including fuel levy goods, with one another or with other goods, whether or not such products or goods are in a customs and excise storage warehouse or have been entered for home consumption and have passed out of customs and excise control for any purpose, including the purpose of rendering such goods saleable, or more readily saleable, or of fulfilling special orders.
 - (b) Subsection (2), in so far as it relates to the duty payable and the rebate of duty, shall mutatis mutandis apply in respect of mineral oil products mixed or blended under this subsection.
 - (c) Any duty paid in respect of any goods used for mixing or blending as contemplated in paragraph (a) shall be deemed to have been paid in respect of any duty payable in accordance with paragraph (b) in respect of the mineral oil products obtained by such mixing or blending.

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- (d) Nothing in this section contained shall be construed as authorising a refund of any amount by which any duty already paid or assessed in respect of any goods so used for mixing or blending, exceeds the duty payable under this subsection.
- (e) A mineral oil product referred to in paragraph (a) used in the mixing or blending as set out in that paragraph shall be deemed to consist entirely of imported goods unless it is proven that it consists entirely of excisable goods, or it is proven that it contains such a small proportion of imported goods that the Commissioner deems it negligible, in which event such mineral oil product shall be deemed to consist entirely of excisable goods.
- (7) If any goods to which this Act relates have become mixed or blended by an act or omission which by the exercise of reasonable care could not have been avoided, the Commissioner may apply subsection (2), in so far as that subsection relates to the duty payable or to any rebate of duty, as if such goods were mixed or blended in a customs and excise storage warehouse with his or her permission.
- (8) Notwithstanding anything to the contrary in this Act contained, the Commissioner may, subject to such conditions as he or she may in each case impose, regard the mixing of mineral oil products of different classes or kinds as a result of transport by means of a pipeline (except a pipeline used in connection with the loading or discharge of ships or vehicles), or the mixing of imported and locally manufactured mineral oil products of the same class or kind in the ordinary course of transport or storage or distribution in Namibia as not constituting the manufacture of a new product, if the quantities of the different products constituting the components of such new product were entered before they became so mixed and are separately accounted for.
- (9) There shall be paid on entry for home consumption, in addition to any duty payable in terms of this section, and subject to sections 27(3) and 84, a surcharge or fuel levy at the rate applicable in terms of Schedule 1 on any surcharge goods or fuel levy goods used or incorporated in the manufacture, reconditioning, mixing or blending of any goods to which this section relates and on any such manufactured, reconditioned, mixed or blended goods which are liable to surcharge or fuel fevy in terms of that Schedule.

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(10) No person shall recondition, max or blend any fael levy goods otherwise than in terms of this section.

CHAPTER V CLEARANCE AND ORIGIN OF GOODS: LIABILITY FOR AND PAYMENT OF DUTIES

Entry of goods and time of entry

- **40.** (1) An importer of goods, other than goods imported from any territory in the common customs area, shall, subject to subsection (2), within seven days after the date on which such goods are in terms of section 9 deemed to have been imported, or within such further period of time as the Commissioner may in writing allow, make due entry of such goods, in the form prescribed by regulation, and make a declaration to the truth of such entry.
- (2) Notwithstanding subsection (1), but subject to the written permission of the Controller -
 - (a) containers temporarily imported;
 - (b) human remains;
 - goods which in the opinion of the Commissioner are of no commercial value;
 - (d) goods imported under an international carnet; or
 - (e) goods of a value for duty purposes not exceeding N\$500, and on which no duty is payable in terms of Schedule 1;

need not be so entered.

(3) An importer referred to in subsection (1) may, at any place designated under this Act for the entry of goods, make such entry of goods which have been loaded on a ship or delivered to the earrier which conveys the goods by

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vehicle to Namibia for discharge at such place, notwithstanding the fact that such ship or vehicle has not yet arrived at such place.

- (4) If any goods referred to in subsection (3) have, at the time of entry as provided in section 49(2), not been loaded as required by subsection (3) of this section, the importer concerned shall be guilty of an offence and such goods shall be deemed not to have been entered.
- (5) An importer referred to in subsection (1) shall within seven days after the granting of a release order by the Controller in respect of any goods entered in terms of that subsection or, if such goods arrive after the granting of such order, within seven days after the arrival of such goods, present such release order to the authority in possession of such goods for delivery thereof.
 - (6) (a) An exporter of goods shall, before such goods are exported from Namibia, deliver, during the hours of any day and at any place prescribed by rule, to the Controller a bill of entry, but the Commissioner may -
 - if no export duty is payable on, and no obligation or condition is to be fulfilled or complied with under any law in respect of, such goods; or
 - (ii) in the case of goods to be exported overland by way of a vehicle (excluding an aircraft or a train) which are loaded for export at a place other than a place designated under section 6 where goods may be entered for customs and excise purposes,

allow such a bill of entry to be delivered at such time as he or she deems reasonable.

- (b) For the purposes of paragraph (a), in relation to the delivery of a bill of entry, the goods referred to therein shall be deemed to have been exported from Namibia -
 - (i) in the case of goods to be exported in a ship, at the time

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when such goods are delivered to the port authority, a depot operator, the master of the ship concerned or a container operator, as the case may be:

- (ii) in the case of goods to be exported in an aircraft, at the time when such goods are delivered to the pilot of the aircraft concerned or are brought within the control area of the airport authority concerned, as the case may be;
- (iii) in the case of goods to be exported in a train, at the time when such goods are delivered to the railway authority concerned; or
- (iv) in the case of goods to be exported overland in a vehicle (excluding an aircraft or a train), subject to paragraph (a), at the time when such goods are loaded on the vehicle concerned.
- (7) (a) The Permanent Secretary may in writing permit any excisable goods or fuel levy goods or any class or kind of imported goods, which goods he or she may prescribe, to be removed from a customs and excise warehouse upon the issuing by the owner of such goods of a certificate, invoice or other document prescribed by rule or approved by the Permanent Secretary in writing, and the payment of duty on such goods at a time and in accordance with the procedures prescribed by rule, and such certificate, invoice or other document shall for the purposes of section 20(4), but subject to section 41(3), be deemed to be a due entry from the time of removal of such goods from the customs and excise warehouse.
- (b) No goods referred to in paragraph (a) may be removed from a customs and excise warehouse or appropriated for use by the owner of such goods prior to the issuing of the certificate, invoice or other document referred to in that paragraph.

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Importer and exporter to produce documents and pay duties

- 41. (1) (a) A person entering any imported goods in terms of this Act for any purpose shall, during the hours of any day prescribed by rule, deliver to the Controller a bill of entry, duly completed to the satisfaction of the Controller, and shall on such bill of entry specify the purpose or purposes for which such goods are being entered, and shall in addition thereto, in the form prescribed by rule, make and sign a declaration as to the correctness of the particulars and the purpose or purposes for which such goods are being entered as specified on such bill of entry.
- (b) A person referred to in paragraph (a) shall, together with the bill of entry referred to in that paragraph, deliver such number of duplicates of the bill of entry as may be prescribed by rule or as may be required by the Controller and shall, subject to subsection (2), pay all duties due on the goods concerned.
- A person referred to in paragraph (a) shall, in addition to the (c) documents required to be delivered to the Controller in terms of that paragraph and of paragraph (b), deliver to the Controller the transport document or such other document in lieu thereof as may be approved by the Commissioner, the invoices prescribed by rule, the shipper's statement of expenses incurred by him or her, a copy of the confirmation of sale or other contract of purchase and sale, the importer's written clearing instructions, unless exempted by rule, and such other documents relating to such goods as the Controller may require in each case, and answer all such questions. relating to such goods as may be put to him or her by the Controller, and furnish to the Commissioner in such form and in accordance with the procedures the Commissioner may determine, such information regarding the tariff classification of such goods as the Commissioner may require.
- (d) The Commissioner may, subject to the conditions as he or she may determine, allow the person referred to in paragraph (a) to, in lieu of any document required to be produced in terms of paragraph.

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- (e), to produce a document purporting to be a copy of any such document and obtained by means of microfilming or any other process, and which copy of the document shall, subject to compliance with the conditions determined by the Commissioner, for all purposes be as valid as and have all the effects of the original document concerned.
- (e) A person referred to in paragraph (a) shall, in respect of any class or kind of goods prescribed by rule, or any goods to which circumstances so prescribed apply, in addition to the documents referred to in paragraph (a) or (b), produce to the Controller for retention by him or her, a sample as may be so prescribed and a true copy of any invoice or other document relating to such goods, or of any blueprint, illustration, drawing, plan or other illustrated or descriptive literature so prescribed in respect of, or relating to, such goods.
- (2) Notwithstanding paragraph (b) of subsection (1), the Commissioner may for such period and on such conditions, including conditions relating to security, as he or she may determine, in writing allow the deferment of payment of duties due in terms of that paragraph in respect of the relevant bills of entry.
 - (3) (a) If any goods intended for export are liable to any export duty under this Act, the amount of such duty shall be stated in the bill of entry relating to such goods and shall be payable upon presentation of such entry to the Controller.
 - (b) No bill of entry referred to in paragraph (a) shall be valid, nor shall any person export such goods, until the duty referred to in that paragraph has been paid to the Controller.
 - (4) (a) Any person who removes goods from a customs and excise warehouse by means of the issuing of a certificate, invoice or other document referred to in section 40(7) shall present to the Controller a validating bill of entry in the form, at the time and in accordance with the procedures prescribed by rule in respect of any such certificate, invoice or other document, and shall pay to the

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Controller at the time so prescribed the duty due on the goods to which such certificate, invoice or other document relates.

- (b) A person referred to in paragraph (a) shall present to the Controller a validating bill of entry, duly completed to the satisfaction of the Controller, and shall make and sign a declaration in the form prescribed by rule as to the correctness of the particulars specified in such bill of entry.
- (c) A person referred to in paragraph (b) shall, together with the bill of entry referred to in that paragraph, present to the Controller as many duplicates and such supporting documents as may be prescribed by rule or as may be required by the Controller.
- (5) The Permanent Secretary may prescribe -
- the documents to be produced by the exporter upon entry for export in respect of any goods, or any class or kind of goods, exported in circumstances or to a destination so prescribed; and
- (b) the manner in which and the time when bills of entry in respect of goods of any class or kind, or of goods imported or exported in such manner or such circumstances as may be so prescribed, shall be delivered.
- (6) An importer of goods from any territory in the common customs area shall, upon bringing such goods into Namibia and notwithstanding any provision to the contrary in any other law contained, in the form, at the place, to the person and in accordance with the procedures the Permanent Secretary may prescribe, make a declaration and pay the duty, if any, payable in respect of such goods.
- (7) Any person who refuses or fails to make a declaration in terms of subsection (6), or who, in such declaration, makes a false statement, knowing such statement to be false, shall be guilty of an offence and on conviction be liable to the penalties prescribed by section 96.

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Sale in transit

42. Notwithstanding anything to the contrary in this Act contained, the importer of any goods purchased from any Namibian consignee after shipment of such goods but before the date of entry thereof, shall produce to the Controller the invoice relating to such purchase, and the price actually paid or payable in respect of such goods by virtue of such purchase shall, for the purposes of section 75(1), be the transaction value of such goods.

Validity of entries

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- (1) No entry made in terms of this Act shall be valid unless -
- (a) in the case of imported or exported goods, the description and particulars of the goods and the marks and particulars of the packages declared in such entry correspond with the description and particulars of the goods and the marks and particulars of the packages as reported in terms of section 7 or 11, or in any certificate, permit or other document by which the import or export of such goods is authorised;
- (b) the goods referred to in paragraph (a) have been properly described in such entry by means of the denomination and with the characters, tariff heading and item numbers, and the circumstances according to which such goods are charged with duty or are admitted under any provision of this Act, or are permitted to be imported or exported;
- (c) the true value of the goods on which duty is leviable or which is required to be declared under this Act, and the true territory of origin, territory of export and means of carriage relating to such goods have been declared;
- (d) in the case of goods purchased by or sold, consigned or disposed of to, any person in Namibia, a correct and comprehensive invoice in respect of such goods, as prescribed by rule, has been produced to the Controller; and

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- (e) the correct duty due has, subject to subsection (2), been paid.
- (2) Notwithstanding paragraph (e) of subsection (1), no bill of entry shall be invalid by reason of any deferment of payment under section 41(2).
- (3) Goods delivered or removed, by virtue of an entry which is not valid, out of or from any ship, aircraft, vehicle, transit shed, container terminal, container depot, customs and excise warehouse or other place where such goods have been deposited with the consent of the Controller, shall, subject to subsection (4), be deemed to be goods landed or removed without due entry thereof.
- (4) Notwithstanding subsection (3), if goods referred to in that subsection are included in any entry embracing more than one package, and if it is shown that the invalidity of the entry referred to in that subsection grose without wilful default or negligence of any person connected with such goods, and that such invalidity does not exist in respect of all the packages in such entry, then only the packages not validly entered shall be deemed to have been landed or removed without due entry.
 - (5) (a) Subject to sections 85 and 87, and to such conditions as the Commissioner may in writing impose, and against payment of such fees as the Permanent Secretary may prescribe.
 - (i) an importer, exporter or manufacturer of goods shall on discovering that a bill of entry presented by him or her does not in every respect comply with section 41, or is invalid in terms of subsection (1) of this section, forthwith adjust such bill of entry by means of a voucher of correction or in such other manner as the Commissioner may determine; or
 - (ii) if a bill of entry has been passed in error by reason of duty having been paid on goods intended for storage or manufacture in a customs and excise warehouse under section 20, or for any purpose or use subject to a rebate of duty under section 84, the Commissioner may allow the importer, exporter or manufacturer concerned to adjust such

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bill of entry by the substitution of a fresh bill of entry and the cancellation of the original bill of entry, provided such goods, where a rebate of duty is being claimed, at the time the duty was paid in all respects qualified for such rebate, subject thereto that acceptance of such voucher or fresh bill of entry shall not indemnify such importer or exporter or manufacturer against any fine or penalty provided for in this Act.

- (b) Paragraph (a)(ii) shall mutatis mutandis apply in respect of a bill of entry in which goods have, according to the tariff heading, tariff subheading, item or circumstances according to which such goods are charged with duty, been described in error as goods other than goods intended.
 - for storage or manufacture in a customs and excise warehouse under section 20; or
 - (ii) for purposes or use subject to a rebate of duty under section84, in consequence of the fact that -
 - (aa) a determination of any such tariff heading, tariff subheading or item is, under section 51(8)(d), amended with retrospective effect as from a date before or on the date on which the goods described in such bill of entry have been entered for home consumption;
 - (bb) any such determination is, under section 51(8)(d), withdrawn with the retrospective effect referred to in subparagraph (aa), and a new determination is made under that section with effect from the date of such withdrawal; or
 - (ce) any Schedule is amended with the retrospective effect referred to in subparagraph (aa),

and in which such goods, if such amendment or new determination

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had been in operation on the date on which such goods were so entered, would have been described as goods intended for such storage or manufacture or such purposes or use.

- (e) No application for such substitution referred to in paragraph (a)(ii) or in that paragraph as read with paragraph (b), shall be considered by the Commissioner unless such application is received by the Controller, supported by the necessary documents and other proof to prove that such substitution is justified, within a period of six months.
 - from the date of entry for home consumption of the goods to which the application relates as provided in section 49(2);
 or
 - (ii) in the case of any amendment of a determination referred to in subparagraph (aa) of paragraph (b)(ii), or of a new determination referred to in subparagraph (bb) of that paragraph, from the date on which such amendment is effected or such new determination is made, or if such amendment or new determination is published by notice in the Gazette, the date on which such amendment or new determination is so published; or
 - (iii) in the case of an amendment referred to in subparagraph (cc) of paragraph (b)(ii), from the date on which such amendment is published by notice in the Gazette.

Particulars on invoices

44. (1) The exporter of any goods imported into or exported from Namibia, or the owner of any excisable goods or fuel levy goods manufactured in any customs and excise warehouse shall, to the satisfaction of the Commissioner and subject to subsection (2), render a true, correct and comprehensive invoice, certificate of value and certificate of origin relating to such goods in such form and declaring such particulars of such goods as may be prescribed by rule and as may be necessary in order to make a valid entry of such goods, and shall furnish

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such additional information in connection with such invoice, certificate, particulars or goods as the Commissioner may, for the purpose of this Act, at any time require.

- (2) Different requirements may be prescribed by rule in respect of invoices and certificates contemplated in subsection (1) relating to goods of different classes, or kinds of goods to which different circumstances apply as specified in the rules.
- (3) An exporter or manufacturer shall allocate to any goods of a class or kind of goods prescribed by rule for the purposes of this subsection and exported to or from, or manufactured in, Namibia, a distinctive and permanent identification number, code, description, character or other mark in such manner and in accordance with such method as may be prescribed by rule, and such identification number, code, description, character or other mark shall be quoted or reproduced on all invoices and in all such other documents as may be prescribed by rule, relating to such goods.
- (4) All particulars on any invoice prescribed by regulation and on a certificate in respect of imported goods shall relate to the goods in the condition in which they were imported into Namibia, and for the purposes of section 117(2) no change in such condition shall, subject to subsection (5), be deemed to have taken place between the time of import and the time of any examination or analysis decided upon by the Controller or the Commissioner, unless the importer is able to satisfy the Commissioner of any such change and the extent of such change.
- (5) Notwithstanding subsection (4), the Commissioner may refuse to accept, or to act upon, the result of any examination or analysis contemplated in that subsection, but may have a further examination or analysis conducted as he or she may deem appropriate.
 - (6) (a) All particulars necessary to make a valid entry, and all particulars in respect of the transaction value or of any commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatsoever which relates to or has a bearing on such value, shall be declared by the exporter in any invoice prescribed by regulation in respect of any imported goods, and such particulars shall, except

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if the Commissioner otherwise determines, relate to the final amount of such transaction value or commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate or remission, and to the final particulars or information regarding such goods.

- Any particulars referred to in paragraph (a) and declared on any (b) invoice or certificate prescribed by regulation in respect of any imported goods, shall be subject to any credit or debit note passed. by the exporter or to any refund made or becoming due by the exporter, or any amount paid or becoming due to the exporter (directly or indirectly, in money or in kind or in any other manner). or to any change of any nature whatsoever in such particulars in respect of such goods after the date of issue of such invoice or certificate, and the exporter shall, when any such note is passed or such refund is made or becomes due, or such amount is paid or becomes due or such change takes place, forthwith issue an amended invoice or certificate to the importer who shall submit such amended invoice or certificate to the Controller within one month of the receipt thereof, and in writing report the reason for the amended invoice or certificate to him or her.
- (c) If any of the particulars referred to in paragraph (a) relating to any imported goods, are not declared in the invoice or certificate prescribed by regulation and relating to such imported goods, or if any change in the particulars declared in any prescribed invoice. or certificate relating to any imported goods which occurs after the date of issue of any such invoice or certificate is not forthwith reported to the Controller by the importer of such goods, or if the Commissioner has reason to believe that an offence contemplated in section 96(f) or (g) has been committed in respect of any imported goods, the Commissioner may determine a transaction value, an origin, a date of purchase, a quantity, a description or the characteristics in respect of such goods according to the best information available to him or her, which shall, subject to a right of appeal to the Minister by the owner of such goods, for the purposes of this Act be deemed to be the transaction value, the

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- origin, the date of purchase, the quantity, the description or the characteristics of such goods.
- (d) The right of appeal referred to in paragraph (c) shall be exercised within a period of three months from the date of the determination made under that paragraph.
- (e) The form of and the procedures relating to an appeal referred to in paragraph (c) shall be prescribed by the Minister.

Entry by bill of sight

- 45. (1) If any importer makes and signs a declaration that he or she cannot, for want of full or sufficient information, make due entry of any goods, the Controller may accept an entry by bill of sight in respect of such goods by the best description which can be given of such goods, and may grant a warrant in respect of such goods so that the same may be landed and brought to a place designated by the Controller at the risk and expense of the importer for the purpose of being seen and examined by the importer at such place in the presence of the Controller.
 - (2) (a) The importer shall make due entry of the goods referred to in subsection (1) within three days of the date on which they were brought to the place of examination, which place shall, for the purpose of securing the duties on such goods, be regarded as a special State Warehouse until the goods are duly entered and removed or delivered in accordance with this Act.
 - (b) In default of the due entry of goods referred to in paragraph (a), such goods may after a period of three months from the date of receipt thereof into the place of examination be disposed of in accordance with the procedures prescribed by section 46.
- (3) No goods entered by bill of sight under this section shall be removed without due entry after sight, and the penalties prescribed by this Act in respect of the incorrect or false entry of goods shall apply in respect of such due entry after sight.

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Disposal of goods on failure to make due entry

- 46. (1) If entry of any imported goods has not been made under section 40, the master or other person who has physical control of such goods shall, on the expiry of the period of time prescribed by subsection (1) of that section, remove such goods to the State warehouse or other place determined by the Controller in writing, or the Controller himself or herself may so remove such goods and may recover from such master or such other person the reasonable costs incurred by him or her in connection with such removal.
 - (2) (a) The Controller may at any time after the expiry of the prescribed period of time referred to in subsection (1), in writing notify the importer to make due entry of the goods concerned within the period of time specified in such notice, and if such importer fails to make such entry, such goods shall be liable to forfeiture to the State.
 - (b) If the goods referred to in paragraph (a) are seized under section 98(1) and sold in terms of section 100, the proceeds of such sale shall be disposed of as provided in subsection (3) of this section.
- (3) If after the expiration of a period of three months from the date of removal of the goods to the State warehouse or other place designated by the Controller under subsection (1), or if no such removal has taken place, from the date of expiry of the period prescribed in section 40(1), such goods remain unentered, the Controller may cause such goods to be sold, and if so sold the proceeds of such sale shall be applied in the discharge of any duty payable, expenses incurred by the Commissioner or the Controller, as the case may be, charges due to the State or to Transnamib Limited, to a container operator or to a depot operator, and freight, in respect of such goods, and the surplus, if any, shall, unless such goods were imported in contravention of any law, upon written application be paid to the owner of such goods.
 - (4) Notwithstanding subsection (3) -
 - $\frac{1}{4}$ (a) if the goods referred to in that subsection cannot be sold for a sum

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sufficient to cover the duty, expenses, charges and freight referred to in that subsection, the Commissioner may accept the sum offered and apply it in discharge of the debits referred to and in the order specified in that subsection, or direct that such goods be destroyed or appropriated to the State; or

- (b) if the goods cannot be sold at a price regarded by the Commissioner as a fair and reasonable price, such goods may be appropriated by him or her to the State; and
- (c) no payment of any surplus in respect of the proceeds of goods sold shall be made to the owner of the goods, unless the application for such payment is supported by proof of ownership of the goods and is received by the Commissioner within a period of two years from the date of the sale of the goods.
- (5) Notwithstanding anything to the contrary in this Act contained -
- (a) if any goods referred to in subsection (3) are perishable or may cause any kind of danger, or if the Commissioner is of the opinion that, unless the goods are sold immediately, the proceeds of such a sale would not be sufficient to cover the duties or charges due, or the duties or charges which may become due, in respect of such goods, he or she may forthwith order the sale thereof and apply the proceeds of such a sale as provided in that subsection; or
- (b) if any goods are sold in terms of this section subject to compliance by the purchaser with any condition determined by the Commissioner, and the purchaser fails to comply with such condition within a period of three months from the date of sale of such goods, such sale shall be null and void and the net proceeds of the sale may be refunded to the purchaser, or the Commissioner may direct that such goods be destroyed or appropriated to the State, or be dealt with in such a manner as he or she may deem appropriate.

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Liability for payment of duty

- 47. (1) Liability for payment of duty on any goods to which section 9 relates shall, subject to subsection (2), commence from the time when such goods are in terms of that section deemed to have been imported into Namibia.
- (2) Notwithstanding subsection (1), but subject to subsection (10), any liability contemplated in subsection (1) shall cease if it is proven that the goods concerned (excluding, save in so far as the rules otherwise provide, goods which are missing from any individual package and in respect of which any customs duty, surcharge or fuel levy, does not exceed N\$25 respectively) were not landed at any place in Namibia.
- (3) Any excisable goods or fuel levy goods shall, for the purposes of this Act, be deemed to have been manufactured at the stage in the manufacturing process when such goods have acquired the essential characteristics of, and are in the opinion of the Commissioner capable to be used as, such excisable goods or fuel levy goods, and liability for payment of duty shall commence at such stage.
- (4) The master of a ship or the pilot of an aircraft or a carner of goods by means of any other vehicle shall be hable for the duty on all goods which are removed from such ship, aircraft or vehicle at a place in Namibia to which they are not consigned, and such liability shall continue until the goods have been duly entered or otherwise been accounted for.
- (5) The master, pilot or carrier referred to in subsection (4), shall be liable for the duty on all goods deemed in terms of section 9 to have been imported, except goods in respect of which a bill of lading, air consignment note or other document was issued upon the loading of such goods onto the ship, aircraft or vehicle by means of which such goods were imported, stating that such goods were accepted for carriage at the risk of the owner thereof in all respects and not only as regards risk in respect of damage to such goods, provided such goods have not been landed and placed in a transit shed designated or prescribed under section 6(1).
- (6) The hability of the master or pilot or other carrier for the payment of duty in terms of subsection (5) shall cease -

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- (a) upon the lawful delivery of the goods concerned, after due entry thereof has been made, to the importer or to his or her agent; or
- (b) if due entry of the goods has not been made, upon the delivery thereof to the State warehouse or to any other place designated for the purposes of this section by the Controller; or
- (c) upon the delivery of the goods, if containerized, to a container operator; or
- (d) in respect of such goods for which an air cargo transfer manifest has been completed, upon the delivery thereof to Air Namibia (Pty) 1.td, or to any other commercial airways determined by the Minister by notice in the Gazette.
- (7) The liability of a container operator for duty in terms of subsection (6)(a) shall cease \cdot
 - in respect of goods which are containerized, upon the lawful delivery of such goods, after due entry thereof has been made, to the importer or to his or her agent; or
 - (b) in respect of goods containerized in -
 - (i) L.C.L. containers; or
 - (ii) other containers delivered to a container operator as contemplated in subsection (6)(c) and specified in a list to be compiled by the container operator concerned,
 - upon the delivery of such goods to a depot operator; or
 - (c) in respect of any goods of which due entry has not been made, upon delivery of such goods to the State warehouse or other place designated by the Controller for the purposes of this section.
- (8) The liability of a depot operator for duty in terms of subsection (9)(b) shall cease

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- (a) in respect of goods containerized in L.C.I., containers or the other containers referred to μι subsection (7)(b)(ii), upon the lawful delivery of such goods to the importer or to his or her agent, after due entry thereof has been made; or
- (b) in respect of any goods of which due entry has not been made, upon the delivery of such goods to the State warehouse or other place designated by the Commissioner for the purposes of this section.
- (9) In any case where the master, pilot or any other carrier is not liable for the duty on any imported goods or where the liability of such master, pilot or other carrier has ceased in respect of such goods in terms of this section, liability for the payment of duty thereon shall, subject to Chapter VII, rest -
 - (a) in the circumstances contemplated in subsection (6)(c), on the container operator concerned;
 - (b) in the circumstances contemplated in subsection (7)(b), on the depot operator concerned; and
 - (c) in any other circumstances, on the importer or the owner of such goods, or on any person who assumes such liability for any purpose under this Act, subject to the approval of the Commissioner and to such conditions as he or she may determine.
- (10) Notwithstanding anything to the contrary in this section contained, no importer shall be granted a refund of customs duty, surcharge or fuel levy paid in respect of any goods missing from any individual imported package, if such customs duty, surcharge or fuel levy does not exceed N\$25 respectively.
- (11) The manufacturer, owner, seller or purchaser of any excisable goods or fuel levy goods shall, subject to Chapter VII, be liable for payment of the duty on such goods, and his or her liability shall continue until such goods have been duty entered and the duty due on such goods duly paid.
 - 2(12) Notwithstanding anything to the contrary in this Act contained.

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any person who owns, purchases, removes, receives, takes, delivers or deals with or in any imported goods, excisable goods or fuel levy goods which, in terms of any agreement concluded under section 56, should have been duly entered in any territory with the government of which such an agreement has been concluded, shall be liable for the duty on such goods brought into Namibia from such territory, and, unless the contrary is proven, it shall be presumed that such goods have not been so entered, and such goods shall be subject to this Act as if they were goods which have, contrary to section 52, not been duly entered in Namibia.

- (13) For the purposes of subsection (6) an entry by bill of sight shall be -, deemed to be due entry.
- (14) Any duty for which any person is liable in terms of this section shall be payable upon a written demand made by the Commissioner.

Joint and several liability for payment of duty or certain other amounts

48. Subject to sections 38(3)(b)(i) and 110(2)(c), when in terms of this Act liability for payment of duty, or any amount demanded under section 98(2)(a) devolves on two or more persons, each such person shall, unless he or she proves that his or her relevant liability has ceased in terms of this Act, he jointly and severally liable for payment of such duty or amount, any one paying, the other or others to be absolved *pro tanto*.

Determination of applicable duty

- 49. (1) (a) Notwithstanding anything to the contrary in this Act contained, all goods consigned to or imported into Namibia, or stored or manufactured in a customs and excise warehouse or removed in bond, shall upon being entered for home consumption, be liable to the duties (including anti-dumping duties, countervailing duties and safeguard duties specified in Schedule 2, and new or increased duties referred to in section 65 and duties imposed under section 58) as may at the time of such entry be leviable upon such goods.
- (b) Notwithstanding paragraph (a), but subject to section 43, any

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dutiable goods imported into or manufactured in Namibia and which were removed, taken or delivered without due entry for home consumption having been made in respect of such goods, shall be liable to the duties which may be leviable upon such goods at the time of such removal, taking or delivery, or at the time of assessment by an officer, whichever yields the greater amount of duty.

- (2) For the purposes of this section, the time of entry for home consumption of -
 - (a) goods imported by post (and not entered at a customs and excise office before a Controller) shall be deemed the time when such goods are assessed for duty; and
 - (b) goods imported otherwise than by post shall be deemed the time when the bill of entry concerned is delivered to the Controller in terms of section 41(1)(a) and at a place designated by the Controller, irrespective of whether such bill of entry is returned by the Controller in order to be adjusted as required by the Controller, provided such bill of entry, so adjusted, is redelivered to the Controller within a period of five days calculated as prescribed by rule, after the day on which it was so returned by the Controller.

Origin of goods

- **50.** (1) For the purposes of this Act goods shall not be regarded as having been produced or manufactured in any particular territory unless -
 - (a) at least 25 per cent (or such other percentage as may be determined under subsection (2), (3) or (4)), of the production cost of such goods, determined in accordance with the rules, is represented by materials produced and labour performed;
 - (b) the last process in the production or manufacture of such goods has taken place; and

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(c) such other processes as the Minister, on the recommendation of the Minister of Trade and Industry, may prescribe in respect of any class or kind of goods, have taken place in the production or manufacture of goods of such class or kind,

in such territory.

- (2) The Minister may from time to time, on the recommendation of the Minister of Trade and Industry, by notice in the *Gazette* increase the percentage prescribed by subsection (1), in regard to any class or kind of imported goods, or in regard to any class or kind of such goods imported from a particular territory, to which that subsection applies.
- (3) The President may, for the purposes of section 56, by agreement with the government of any territory, increase or reduce the percentage prescribed by subsection (1) of this section in so far as such territory is concerned, in respect of any class or kind of goods to which that subsection applies.
 - (4) The Permanent Secretary may -
 - (a) in respect of any excisable or other goods produced or manufactured in Namabia, or any class or kind of such goods, or any goods in respect of which circumstances prescribed by rule apply, by rule increase or reduce the percentage prescribed by subsection (1);
 - (b) by rule exempt from any provision of subsection (1), any goods or any class or kind of goods referred to in paragraph (a); or
 - (e) prescribe that any goods, or class or kind of goods, referred to in paragraph (a), shall not be regarded as having been produced or manufactured in Namibia unless the processes in connection with the production or manufacture of such goods as may be prescribed by rule, have taken place in Namibia.

Payment of duty and rate of duty applicable

51. (1) Subject to this Act, duty shall be paid for the benefit of the

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State Revenue Fund on all imported goods, all excisable goods, all surcharge goods and all fuel levy goods in accordance with Schedule 1 at the time of entry for home consumption of such goods.

- (2) Notwithstanding subsection (1), the Commissioner may condone any underpayment of the duty payable in terms of that subsection, if the amount of such underpayment in the case of -
 - (a) goods imported by post is less than 50 cents;
 - (b) goods imported in any other manner is less than NS Five; or
 - (e) excisable goods is less than N\$ Two.
- (3) The most-favoured-nation-rate of duty specified in any tariff heading or subheading in Part 1 of Schedule 1 shall apply to any goods to which such heading or subheading relates if such goods were produced or manufactured in any territory.
 - (a) with the government of which an agreement has been concluded under section 56 and the agreement makes provision for the application of the most-favoured-nation-rate of duty in respect of the import of such goods from such territory; or
 - (b) the government of which has acceded to the General Agreement on Tariffs and Trade concluded in Geneva on 13 October 1947, if in respect of such territory the agreement applies as between the government of such territory and the Government of Namibia.
- (4) Any export duty which may become payable in terms of section 54(4) on goods specified in Part 6 of Schedule 1, shall, at the time of entry for export of such goods, be paid for the benefit of the State Revenue Fund.
- (5) Any duty, anti-dumping duty, countervailing duty and safeguard duty payable in terms of sections 58, 61, 62 and 63, respectively, shall be paid for the benefit of the State Revenue Fund in accordance with the section concerned.

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- (6) If the tariff heading or subheading under which any goods are classified in Part 1 of Schedule 1 is expressly quoted in any tariff item, surcharge item or fuel levy item or item of Part 2, 4, 5 or 6 of that Schedule, or in any item in Schedule 2 in which such goods are specified, the goods so specified in such tariff item, surcharge item, fuel levy item or item of that Part 2, 4, 5 or 6, or in such item of Schedule 2, shall be deemed not to include goods which are not classified under such tariff heading or subheading.
 - (7) (a) The interpretation of Part 1 of Schedule 1 shall, subject to paragraph (b), be subject to the Explanatory Notes to the Harmonized System and to the Customs Co-operation Council Nomenclature issued by the Customs Co-operation Council. Brussels, from time to time.
 - (b) If the application of any part of the Explanatory Notes referred to in paragraph (a), or any addendum thereto or explanation thereof, is optional, the application of such part, addendum or explanation shall, notwithstanding that paragraph, be at the discretion of the Commissioner.
 - (c) The Commissioner shall obtain and keep in his or her office two copies of the Explanatory Notes referred to in paragraph (a) and shall effect thereto any amendment of which he or she is notified by the Council referred to in that paragraph from time to time, and shall record the date of effecting each such amendment, and any such amendment so recorded shall, for the purposes of this Act, be effective from such date.
 - (d) When in any legal proceedings any question arises as to the contents of the Explanatory Notes referred to in paragraph (a) or as to the date upon which any amendment thereto was effected in terms of paragraph (c), a copy of such Explanatory Notes as amended in terms of this subsection, duly certified by the Commissioner as a true copy, shall be prima facte evidence of the contents thereof and of the effective date of any amendment thereto.
 - (8) (a) (i) The Commissioner may in writing determine the

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tariff headings, tariff subheadings or items of any Schedule under which any imported goods or goods manufactured in Namibia shall be classified.

- (ii) The acceptance by any officer of a bill of entry or the release of any goods as entered shall be deemed not to be a determination under subparagraph (i).
- (b) Any determination made under paragraph (a) shall, subject to an appeal to the High Court of Namibia, be deemed to be correct for the purposes of this Act, and any amount due in terms of any such determination shall remain payable as long as such determination remains in force.
- (c) The Commissioner shall within a period of 90 days from the date of any determination made under paragraph (a) or (d), or any withdrawal or amendment of such determination made under paragraph (d), publish such determination by notice in the Gazette.
- (d) The Commissioner may, when he or she deems it expedient, in writing amend any determination made under paragraph (a), or withdraw it and make a new determination with effect from -
 - (i) the date of first entry of the goods concerned;
 - (ii) the date of the notice referred to in paragraph (c);
 - (iii) the date of the determination made under paragraph (a);
 - (iv) the date of such new determination; or
 - (v) the date of such amendment,

specified in such determination.

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(c) An appeal against any determination made under paragraph (a) or

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- (d), or any amendment of such determination made under paragraph (d), shall lie to the High Court of Namibia.
- (f) An appeal contemplated in paragraph (e) shall, subject to section 106(1), be noted within a period of 30 days from the date of the publication in the Gazette of a notice under paragraph (c) relating to the determination or amendment which is appealed against.
- (9) Save where -
- (a) a determination has been made or amended, as the case may be, under subsection (8)(a) or (d); or
- (b) any false declaration is made for the purposes of subsection (8),

there shall be no liability for any underpayment in respect of duty on any goods after a period of two years from the date of entry of such goods, if such underpayment is due to the acceptance of a bill of entry bearing an incorrect tariff heading, tariff subheading or item of any Schedule.

(10) Notwithstanding subsection (9), any determination made under subsection (8)(a) following upon an inspection of the books or documents of any importer or manufacturer, shall be deemed to have come into operation, in respect of the goods entered for customs and excise purposes, two years prior to the date on which the inspection commenced.

Prohibition of certain acts in respect of certain goods not duly entered

52. Subject to this Act, no person shall remove, receive, take, deliver or deal with or in any imported or excisable goods or fuel levy goods unless such goods have been duly entered.

Disposal of amounts of fuel levy

53. The Commissioner shall, notwithstanding section 51(1), dispose of any fuel levy paid in terms of that section as may be determined jointly by the Minister and any other Minister who may lay claim to any such levy, or part of such levy, by virtue of any provision in any other law.

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General amendment of Schedules and amendment of Schedule 1

- 54. (1) Notwithstanding anything to the contrary in this Act contained, the Minister may, subject to section 65(8), by notice in the Gazette amend any Schedule to this Act, whether by means of imposing a new duty, or by increasing or decreasing an existing duty, or in any other manner, in order to conform to any amendment made by any other country in the common customs area and in accordance with the obligations imposed by or under the Customs Union Agreement of 11 December 1969, entered into between the Governments of Botswana, Lesotho, South Africa and Swaziland, and acceded to by the Government of Namibia on 4 December 1992, or by or under any other agreement entered into under section 55 or 56, as the case may be.
 - (2) The Minister may from time to time by notice in the Gazette -
 - (a) amend the General Notes to Schedule 1, or the Notes to Part 1 or to Part 2 of that Schedule in so far as it relates to imported goods -
 - (i) in order to give effect to any agreement amending the Geneva General Agreement on Tariffs and Trade concluded at Geneva on 13 October 1947, or to any agreement concluded under section 55:
 - (ii) in order to give effect to any request made by the Minister of Trade and Industry;
 - (iii) in order to give effect to any amendment to the Explanatory Notes to the Harmonized System or to the Customs Cooperation Council Nomenclature referred to in section 51(7), or to the Nomenclature set out in the Annex to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs signed in Brussels in 1950;
 - (iv) by deleting any reference therein to any territory, if the government of such territory has, without the consent of the Government of Namibia, cancelled any preferential customs tariff rate applicable to any goods produced or

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- manufactured in Namibia, on their being import into such territory; or
- (v) when he or she deems it expedient in the public interest to do so;
- (b) amend or withdraw or, if so withdrawn, insert Part 2, Part 3, Part 4 or Part 5 of Schedule 1, when he or she deems it expedient in the public interest to do so; or
- (c) with or without retrospective effect and from a date specified in such notice, reduce any duty specified in any of the Parts referred to in paragraph (b).
- (3) (a) The Minister may from time to time, when he or she deems it expedient in the public interest to do so, by notice in the Gazette, authorise the Permanent Secretary to withdraw, with or without retrospective effect, and subject to such conditions as the Permanent Secretary may determine, any duty specified in Part 2 or Part 4 of Schedule 1.
- (b) The Commissioner may at any time cancel, amend or suspend any withdrawal contemplated in paragraph (a).
- (c) Any application for a withdrawal contemplated in paragraph (a) shall, with or without retrospective effect be submitted to the Commissioner not later than six months from the date of entry for home consumption as provided in section 49(2).
- (4) The Minister may, when he or she deems it expedient or in the public interest to do so, by notice in the Gazette impose an export duty, on such basis as he or she may determine, in respect of -
 - (a) any goods intended for export;

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(b) any class or kind of goods intended for export; or

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any goods intended for export in circumstances specified in such notice,

and any export duty so imposed shall be set out in the form of a schedule to such notice which shall be deemed to be incorporated in Schedule 1 as Part 6 thereof and to constitute an amendment of that Schedule.

- (5) (a) Notwithstanding anything to the contrary in this Act contained, the Minister may, when he or she deems it expedient in the public interest to do so, by notice in the Gazette, insert Part 8 of Schedule 1, and if so inserted withdraw or amend that Part for the purpose of specifying that any duty leviable under any heading or item of Part 1, 2 or 4 of that Schedule shall not be leviable under that Part, but shall be leviable under that Part 8 at the time of entry for home consumption for use by any person, government, Ministry, administration or body as may be specified by him or her in such notice.
- (b) For the purposes of this subsection, any amount leviable under any item of Part 8 of Schedule 1, shall be called an ordinary levy.
- (c) Any ordinary levy contemplated in paragraph (b) shall be paid for the benefit of the State Revenue Fund as specified in section 51(1) and shall, for the purposes of that section, be deemed to be a duty paid in accordance with Schedule 1.
- (d) Notwithstanding section 51(1), any ordinary levy paid in respect of any goods intended for consumption in any territory other than Namibia and which forms part of the common customs area, shall be paid by the Commissioner to the government of such territory at such times as he or she may determine.
- (e) Subsections (6) and (7) shall mutatis mutandis apply to any notice published under this subsection.
- (6) (a) If any amendment made under this section has an effect which was not foreseen or intended, the Minister may, whether or not such amendment has ceased to have effect or has lapsed in

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terms of subsection (7), after consultation with the Minister of Trade and Industry, by notice in the *Gazette* adjust such amendment to the extent he or she deems appropriate, with effect from the date of such amendment or any later date, and any adjustment effected under this subsection shall be deemed to be an amendment under this section.

- (b) Paragraph (a) shall, in so far as it can be applied, mutatis mutandis apply in respect of any amendment made by Parliament, which corresponds to an amendment made under this section, before the lapsing of such last-mentioned amendment in terms of subsection (7).
- (7) Any amendment, withdrawal or insertion made under this section in any calendar year shall, unless the National Assembly, in consequence of the tabling in the National Assembly of such amendment, withdrawal or insertion under section 65 otherwise determines, lapse on the last day of the ensuing calendar year, but without detracting from the validity of such amendment, withdrawal or insertion before it has so lapsed.

Agreements in respect of rates of duty lower than the general rates of duty

55. The President may conclude an agreement with the government of any territory whereby rates of duty lower than the general rates of duty specified in Part 1 of Schedule 1 shall, on import into Namibia of goods specific in such agreement and produced or manufactured in such territory, be applied to such goods.

Agreements with other territories

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- **56.** (1) The President may, with the government of any territory, conclude an agreement in which agreement may, notwithstanding anything to the contrary in this Act contained, be provided that -
 - (a) goods produced or manufactured in, or imported into, Namibia shall be admitted into such territory free of duty or at special rates of duty, and that goods produced or manufactured in, or imported

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into, such territory shall be admitted into Namibia free of duty or at special rates of duty:

- (b) arrangements (including arrangements providing for the prohibition, or quantitative or other limitation or restriction on the import of any goods) shall apply in respect of the admission of any goods into the territory of one of the parties from the territory of the other party, and in respect of the entry of, and the collection of duty on, goods on import into the territory of any party from a territory other than the territory of the other party; or
- (c) each party to the agreement shall be compensated in respect of duty on such goods.

to the extent and in the manner agreed upon between the parties to, and specified in, the agreement.

- (2) Payments made by the government of any territory to the Government of Namibia in terms of any agreement concluded under subsection (1) shall accrue to, and payments by the Government of Namibia to the government of any territory in terms of any such agreement shall be made as a drawback of revenue as a charge to, the State Revenue Fund.
- (3) For the purposes of this Act, any agreement which purports to have been concluded in terms of any law relating to customs and which was being observed by Namibia immediately prior to the coming into operation of this Act as being in force between Namibia and any territory contemptated in subsection (1), shall be deemed to have been concluded under, and to be subject to, the powers conferred by, this section.

Imposition of a fuel levy by any party to a customs union agreement

57. (a) Notwithstanding anything to the contrary in this Act contained, any fuel levy goods which are removed to the territory of a party to any customs union agreement concluded under section 56, or brought into Namibia from any such territory, shall, if a fuel levy has not been imposed by such party, be deemed to be goods

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exported from or goods imported into Namibia, as the case may be, and the provisions of this Act relating to the export from, or import into, Namibia of goods shall, subject to such arrangements as the Commissioner may in writing determine, apply to such goods until such time as such fuel levy is imposed by such party as provided in this Act.

- (b) If any party to a customs union agreement referred to in paragraph (a) imposes a fuel levy as provided in this Act, the Commissioner may, with the approval of the Minister and notwithstanding section 51(1), in respect of any fuel levy paid in Namibia on any petrol or distillate fuel entered or removed for consumption in the territory of any such party, pay to such party such fuel levy for any period it remains so imposed.
- (c) For the purposes of paragraph (b), the Commissioner may pay the fuel levy concerned on the strength of any documents, relating to the movement of such petrol or distillate fuel, in possession of any person as may be determined by the Commissioner.

Discrimination by other countries

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- **58.** (1) If the government of any territory has -
- (a) directly or indirectly imposed any duty, charge or restriction on any goods entirely or partly produced or manufactured in Namibia and which is not imposed upon similar goods produced or manufactured in any other territory; or
- (b) discriminated against the commerce of Namibia in such a manner as to place it at a disadvantage in comparison with the commerce of any third territory,

the Minister may in order to give effect to any recommendation made by the Minister of Trade and Industry, or when he or she deems it appropriate or in the public interest, by notice in the *Gazette* impose -

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- (i) on all goods or any class or kind of goods imported from the territory whose government has so acted; or
- (ii) on all goods or any class or kind of goods imported, entirely or partly produced or manufactured in such territory,

additional duties not exceeding the value for duty purposes of such goods, and from a date to be specified in the notice there shall be paid on such goods, upon entry for home consumption thereof, the additional duties at the rates imposed in the notice, in addition to any other duties payable on such goods under this Act.

- (2) Any additional duty imposed under subsection (1) shall be set out in the form of a schedule, which shall be deemed to be incorporated in Schedule 1 as Part 7 thereof and to constitute an amendment of that Schedule.
- (3) Sections 54(7) and 65(8), (9) and (10) shall mutatis mutandis apply in respect of any amendment made under this section.

Special provisions regarding the import of cigarettes

- 59. (1) The Permanent Secretary may prescribe the sizes and types of containers or packages, and the manner in which eigarettes shall be packed for import into Nanubia.
- (2) No person shall, subject to subsection (3), import any cigarettes into Namibia unless such eigarettes have been packed in a container or a package, and in the manner, prescribed under subsection (1), and a stamp impression in the form and manner determined by the Commissioner in writing has been made on or affixed to such container or package.
- (3) Notwithstanding subsection (2), the Commissioner may allow eigarettes packed as provided for in that subsection to be imported, in such quantities and in such circumstances as he or she may deem appropriate, without such stamp impression having been made on, or affixed to, such containers or packages.

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(4) No imported eigarettes shall be sold or disposed of, or removed from, the customs and excise warehouse concerned, except in accordance with this Act.

CHAPTER VI

ANTI-DUMPING, COUNTERVAILING AND SAFEGUARD DUTIES

General provisions regarding anti-dumping, countervailing and safeguard duties

- 60. (1) The goods specified in Schedule 2 shall, upon entry for home consumption, be liable, in addition to any other duty payable in terms of this Act, to the appropriate anti-dumping, countervailing or safeguard duties provided for in that Schedule in respect of such goods at the time of such entry, if they are imported from a supplier, or originate in a territory, specified in that Schedule in respect of such goods.
 - (2) (a) The imposition of any anti-dumping duty in the case of dumping as defined by regulation, any countervailing duty in the case of subsidised export as so defined, or any safeguard duty in the case of disruptive competition as so defined, and the rate at which or the circumstances in which such duty is imposed in respect of any imported goods shall be prescribed by the Minister, on the recommendation of the Minister of Trade and Industry.
 - (b) Any anti-dumping or countervailing duty contemplated in paragraph (a) may be imposed in respect of the goods concerned with effect from the date on which any provisional payment in relation to anti-dumping or countervailing duty is imposed in respect of such goods under section 64.
 - (3) (a) When any anti-dumping, countervailing or safeguard duty is imposed on any goods under this Chapter, the owner of any such goods stored in a customs and excise warehouse shall produce the invoice and other documents relating to such goods to the Controller not later than the time of entry of all, or any part of, such goods for removal from such warehouse.

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- (b) Paragraph (a) shall not apply in respect of goods entered for export from a customs and excise warehouse.
- (4) An anti-dumping, countervailing or safeguard duty imposed under this Chapter shall not apply to any goods entered under any item specified in Schedule 3 or 4, unless such item is specified in Schedule 2 in respect of such goods.
- (5) Notwithstanding section 61, 62 or 63, the Commissioner may, subject to such conditions as he or she may impose in each case, in writing exempt from the payment of any anti-domping, countervailing or safeguard duty, any goods which are imported in such circumstances or in such quantities that the import of such goods does not, in his or her opinion, constitute regular import of such goods for trade purposes.

Imposition of anti-dumping duties

- 61. (1) The Minister may from time to time by notice in the Gazette amend Schedule 2 to impose an anti-dumping duty in accordance with section 60(2).
- (2) The Minister may, on the recommendation of the Minister of Trade and Industry, from time to time by notice in the Gazette withdraw or reduce, with or without retrospective effect and to such extent as may be specified in the notice, any anti-dumping duty imposed under subsection (1).
- (3) Sections 54(7) and 65(8), (9) and (10) shall mutatis mutandis apply in respect of any amendment, withdrawal or reduction made under subsection (1) or (2) of this section.

Imposition of countervailing duties

- 62. (1) The Minister may from time to time by notice in the Gazette amend Schedule 2 to impose a countervailing duty in accordance with section 60(2).
 - (2) The Minister may, on the recommendation of the Minister of Trade

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and Industry, from time to time by notice in the *Gazette* withdraw or reduce, with or without retrospective effect and to such extern as may be specified in the notice, any countervailing duty imposed under subsection (1).

(3) Sections 54(7) and 65(8), (9) and (10) shall mutatis mutandis apply in respect of any amendment, withdrawal or reduction made under subsection (1) or (2) of this section.

Imposition of safeguard duties

- **63.** (1) The Minister may from time to time by notice in the *Gazette* amend Schedule 2 to impose a safeguard duty in accordance with section 60(2).
- (2) The Minister may, on the recommendation of the Minister of Trade and Industry, from time to time by notice in the Gazette withdraw or reduce, with or without retrospective effect and to such extent as may be specified in the notice, any safeguard duty imposed under subsection (1).
- (3) Sections 54(7) and 65(8), (9) and (10) shall matatis mutandis apply in respect of any amendment, withdrawal or reduction made under subsection (1) or (2) of this section.

Imposition of provisional payment

- 64. (1) The Minister may by notice in the Gazette -
- (a) notify that he or she is investigating the imposition of an antidumping duty or a countervailing duty on goods imported from a supplier or originating in a territory; and
- (b) impose a provisional payment in respect of goods contemplated in paragraph (a) for such period and for such amount,

as he or she may specify in such notice.

(2) The Minister may, by notice in the Gazette, extend the period for which the provisional payment is imposed under subsection (1)(b), or withdraw

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or reduce it with or without retrospective effect and to such extent as may be specified in the notice.

- (3) Any provisional payment imposed under subsection (1)(b) shall, at the time of entry for home consumption of goods subject to such payment, be paid as security for, or may be set off against the amount of, any anti-dumping or countervailing duty which may retrospectively be imposed under section 61 or 62, as the case may be.
- (4) If no anti-dumping or countervailing duty is imposed before expiry of the period for which a provisional payment under subsection (1)(b) in relation to the goods concerned has been imposed, the amount of such payment shall be refunded.
- (5) If the amount of any provisional payment imposed under subsection(1)(b) on goods -
 - (a) exceeds the amount of any anti-dumping or countervailing duty imposed on such goods under section 61 or 62, the amount of the difference shall be refunded; or
 - (b) is less than the amount of the anti-dumping or countervailing duty imposed as contemptated in paragraph (a), such shortfall shall be written off.

CHAPTER VII AMENDMENT OF DUTIES

Time when new or increased duties become payable

65. (1) The Minister may at any time in the National Assembly table a taxation proposal imposing any new duty under this Act, or increasing the rate of duty payable upon any goods specified in the proposal, or any amendment, withdrawal or insertion made under this Act, and such new duty or increased rate of duty shall, subject to subsection (2), from the time when the proposal was so tabled be payable on all goods which have not at such time been entered for home consumption.

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- (2) When the Minister, under subsection (1), tables a taxation proposal relating to imported or excisable goods, any goods which the Minister may specify in such proposal for the purposes of this subsection shall, though entered for home consumption prior to the time of such proposal and notwithstanding that such goods have passed out of customs and excise control, become liable to the new duty imposed or to the difference between the rate of duty at the time of the tabling of, and the increased rate provided for in, such proposal, if such goods have at the time of the tabling of such proposal not been delivered from the stock of an importer, manufacturer or such class of dealer as the Minister may in such proposal specify.
- (3) For the purposes of this section any goods which are specified by the Minister in any taxation proposal for the purposes of subsection (2) and which, at the time of the tabling of such proposal are in transit to an importer, manufacturer or a class of dealer so specified by the Minister, shall be deemed to form part of the stock of such importer, manufacturer or dealer, as the case may be, notwithstanding any terms to the contrary of any contract relating to the sale or delivery of such goods.
- (4) When the Minister has specified any goods in any taxation proposal for the purposes of subsection (2), every importer or manufacturer or dealer specified in such proposal shall, in respect of any goods so specified -
 - (a) forthwith take stock of all such goods in his or her stock at the time when the proposal was tabled, and make a clear, accurate and separate record of such imported and excisable goods;
 - (b) within seven days from the date on which the proposal was tabled under subsection (1), deliver to the Controller a sworn statement containing a description, including the quantities, of such imported and excisable goods separately, which were in his or her stock at such time, and any other information which the Commissioner may require of such importer; and
 - (c) upon or before the last working day of the month following the month in which the proposal was tabled, pay to the Controller the amount of duty payable by him or her under subsection (2) in respect of the goods concerned.

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- (5) If the Minister, in any taxation proposal for the purposes of subsection (2), states that any goods specified in such proposal shall be liable to the duties so specified, if they have not been delivered from the stock of a wholesale dealer at the time of such proposal, then subsection (4) shall apply to the stock of such wholesale dealer and of any retail dealer conducting his or her business on the same premises as such wholesale dealer.
- (6) The Commissioner may, notwithstanding subsection (5), upon production by a wholesale dealer referred to in that subsection of such proof as the Commissioner may require, exclude, for the purposes of subsection (2), from the stock or the liability for payment of duty of such wholesale dealer -
 - (a) stock of a class or kind which are sold by such retail dealer only;and
 - (b) such proportion of the total duty payable by such wholesale dealer as is represented by the proportion of retail sales to total sales of the goods concerned during the period of three months immediately preceding the date of such proposal, such proportion to be calculated on the basis of quantities of each commodity concerned.
 - (7) For the purposes of this section -

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- (a) "dealer" means any person who deals in any goods to which this Act relates and includes a club, a co-operative society of any nature or any statutory body;
- (b) "retail dealer" means, subject to paragraph (c), any dealer who deals in, or who holds a licence under any law to deal in, as the case may be, retail quantities of goods;
- (c) "wholesale dealer" means any dealer who deals in, or who holds a licence under any taw to deal in, as the case may be, wholesale quantities of goods, and the business and stock of a wholesale dealer shall be deemed to include the business and stocks of any retail dealer who conducts business on the same premises on which the wholesale dealer conducts his or her business; and

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- (d) "deliver" includes any form of delivery, excluding traditio brevimanu of constitution possessorium.
- (8) A notice in the Gazette by means of which the Minister under any provision of this Act amends any Schedule, imposes any new duty, or amends or withdraws any existing duty, shall, notwithstanding subsection (1), be tabled by the Minister in the National Assembly within a period of 21 days after the promulgation of such notice, if the National Assembly is then in ordinary session, or if the National Assembly is not then in ordinary session, within a period of 21 days after the commencement of its next ensuing ordinary session, and shall remain on the Table of the National Assembly for a period of not less than 28 consecutive days, and if that session is terminated before such period of 28 days has lapsed, such notice shall again be tabled in the National Assembly within a period of 21 days after the commencement of its next ensuing ordinary session.
- (9) If the National Assembly, during the period of 28 days referred to in subsection (8), passes a resolution relating to the notice on the Table as contemplated in that subsection, such resolution shall not affect the validity of anything done in terms of such notice until the date immediately prior to the date upon which such resolution was passed, or to any right, privilege, obligation or liability acquired, accrued or incurred at such date in terms of such notice.
- (10) If in any legal proceedings any question arises as to whether the Minister has in fact tabled a taxation proposal or a copy of a notice as described in this section, or as to the time when such proposal or notice was tabled, or as to the particulars contained in such proposal or notice, a copy of such proposal or notice, certified by the Secretary of the National Assembly to be a true copy, shall be *prima facie* evidence that such proposal or notice was tabled, of the date upon which it was tabled and of the particulars contained therein.

Contract prices may be varied to extent of alteration in duty

66. (1) When any duty on any goods is imposed or increased, directly or indirectly, by the amendment in any manner of any Schedule to this Act, and such goods, in pursuance of a contract made before such duty or increased duty became payable, are thereafter delivered to and accepted by the purchaser, the seller of the goods may, in the absence of an agreement to the contrary, recover

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from the purchaser, in addition to the contract price, a sum equal to any additional amount paid by him or her by reason of such duty so imposed, or equal to such increase.

- (2) When any duty on any goods is withdrawn or decreased, directly or indirectly, by amendment in any manner of any Schedule to this Act, and such goods in pursuance of a contract made before the withdrawal or decrease became effective, are thereafter delivered to the purchaser, the purchaser of the goods may, in the absence of an agreement to the contrary, if the seller has in respect of such goods had the benefit of the withdrawal or decrease, deduct from the contract price a sum equal to such duty so withdrawn, or equal to such decrease.
- (3) This section shall also apply to a contract for the hiring, leasing or use of any goods for the purpose of rendering a service at a contract price, and the expressions "seller" and "purchaser" shall be construed as including the person by whom and the person to whom the goods are hired or leased, or the service rendered respectively.

CHAPTER VIII LICENSING

Licence fees according to Schedule 8

- 67. (1) No person shall perform any act in relation to, or be in possession of or use anything in respect of, which a licence is required under this Act, unless he or she has obtained the appropriate licence prescribed in Schedule 8, which licence shall not be issued unless the licence fee prescribed in that Schedule has been duly paid.
 - (2) The -
 - (a) requirements;
 - (b) form of application;
 - (c) application fee;

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- (d) procedures relating to the application, including the period of time allowed for the granting or refusal of the application; and
- (c) the form of the licence.

pertaining to any licence referred to in subsection (1), or the granting of such licence, may be prescribed by regulation.

- (3) An application for a licence referred to in subsection (1) shall, in the form and in accordance with the procedures prescribed by regulation, be submitted to the Commissioner for consideration.
- (4) The Commissioner shall consider an application for a licence submitted in terms of subsection (3) and may, subject to subsection (5) -
 - (a) refuse the licence; or
 - (b) grant the licence; or
 - grant the licence subject to such conditions as he or she may determine; or
 - (d) refer the application to the applicant with a request for further particulars relating to the application as the Commissioner may deem necessary.
- (5) The Commissioner may, subject to an appeal to the Minister, refuse any application for the granting of a new licence or any application for the renewal of an existing licence, or may cancel or suspend for a specified period any existing licence, if the applicant or the holder of such licence, as the case may be •
 - (a) has contravened or failed to comply with any provision of this Act; or
 - (b) has been convicted of an offence under this Act; or
 - (c) has been convicted of any offence of which dishonesty is an element.

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- (6) The Minister may, whenever he or she deems it expedient in the public interest to do so, by notice in the *Gazette* amend Schedule 8, from such date and subject to such conditions as he or she may determine and specify in such notice.
- (7) Sections 54(7) and 65(8), (9) and (10) shall mutatis mutandis apply in respect of any amendment made under subsection (6) of this section.

Customs and excise warehouse licences

- 68. (1) Before an application for the granting of a customs and excise warehouse licence shall be considered, the person applying for such licence shall furnish to the Commissioner security in such manner, form, of such nature and in such amount as the Commissioner may in writing determine.
 - (2) The Commissioner may -
 - (a) at any time in writing require the holder of a licence referred to in subsection (1) to after or renew the manner, form, nature or amount of any security contemplated in that subsection in such manner as the Commissioner may determine; or
 - (b) by endorsement permit a licence to be transferred from one customs and excise warehouse to another customs and excise warehouse in the area controlled by the same Controller and in the possession of the person to whom the licence has been issued, but no customs and excise warehouse licence shall be transferable from one person to another.
 - (3) (a) Not more than one licence shall, subject to paragraph (b), be issued in respect of any customs and excise warehouse.
 - (b) The Commissioner may, notwithstanding paragraph (a) and on such conditions as he or she may in each case impose, issue a licence to the owner of any customs and excise storage warehouse in which fuel levy goods are stored, and to each person who obtains for distribution for his or her own account such goods from such warehouse.

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- (c) The owner of a warehouse referred to in paragraph (a) who is licensed as contemplated in this section shall, subject to paragraph (d), be liable for the fulfilment of all obligations under this Act in respect of or relating to such goods in such warehouse.
- (d) Each person to whom a licence is issued under this section shall be liable for any liability incurred under this Act in respect of goods taken or removed by him or her from such warehouse.

Agricultural distillers

- **69.** (1) After the commencement date of this Act, a licence under this Act as an agricultural distiller shall not be granted to any person -
 - (a) who had not at any time before such commencement date been licensed as an agricultural distiller under any law relating to excise; or
 - (b) who, after such commencement date, has for any continuous period of time of more than twelve months not been the holder of a ficence as an agricultural distiller issued under this Act.
- (2) No licence issued under this Act to any person as an agricultural distiller may be transferred to any other person or from one farm to another, excluding -
 - in circumstances which the Commissioner may deem exceptional and appropriate; or
 - (b) in the event of the death of the licensee or the expropriation in terms of the Expropriation Ordinance 1978 (Ordinance No. 13 of 1978) of a farm in respect of which the license was issued, with the written permission of the Commissioner and subject to such conditions as he or she may determine.
 - (3) (a) Any licence issued under this Act to any person as an agricultural distiller shall, subject to subsection (2), lapse upon the death of the licensee or upon conviction of the licensee of any

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- offence under this Act or any law relating to the illicit manufacture, carriage, supply or possession of intoxicating liquor.
- (b) For the purposes of this subsection the imposition of a penalty by the Commissioner under section 101 shall be deemed to be a conviction under this Act.
- (4) Subsections (2) and (4) of section 70 shall not apply in the case of an agricultural distiller who annually produces a quantity of spirits which exceeds a quantity determined by, and who produces such spirits for a purpose approved by, the Permanent Secretary by rule.

Stills to be licensed

- 70. (1) No person shall, subject to subsection (2), own or have in his or her possession or under his or her control any still, except under a licence prescribed in Schedule 8 and subject to the rules, issued in the name of such person.
- (2) Notwithstanding subsection (1), the Permanent Secretary may by rule exempt from all or any of the provisions of subsection (1) -
 - (a) any licensed still maker in so far as any still manufactured or imported by him or her for sale and in his or her possession is concerned; or
 - (b) any person in so far as any still is concerned which he or she has proved to the Permanent Secretary is in his or her possession solely as a curiosity or ornament or is used solely for any such purpose as the Permanent Secretary may so prescribe.
- (3) Subsections (2) and (3) of section 69 shall mutatis mutantis apply in respect of any licence issued in respect of a still under this Act to any person to whom a licence as an agricultural distiller under this Act has been or had at any time been issued.
 - (4) Subsection (3), shall not apply in respect of any licence relating to A

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a still which is held by any agricultural distiller referred to in subsection (4) of section 69.

- (5) (a) If any agricultural distiller to whom a licence in respect of a still has been issued under this Act voluntarily surrenders such still to the Manister, the Commissioner may, out of moneys appropriated by Parliament for the purpose, pay to him or her, as compensation, such an amount as the Commissioner deems to be the current market value of such still.
- (b) If any person has surrendered any still as contemplated in paragraph (a), no licence to own a still to be used by him or her in the capacity of an agricultural distiller shall after such surrender be granted to him or her unless a new licence as an agricultural distiller has, after such surrender, been issued to him or her under this Act.
- (c) Any still surrendered as contemplated in this subsection, or abandoned by any agricultural distiller in any other manner, shall be destroyed by the Commissioner.

Special warehouses for the manufacture of wine

- No person shall manufacture wine, except -
- (a) with the written permission of the Commissioner to manufacture wine, in a customs and excise manufacturing warehouse; or
- (b) in a special customs and excise warehouse for the manufacture of wine.

licensed under this Act.

Container depot licenses

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72. (1) No person shall store or unpack, or pack for export, any container as the Commissioner may in writing specify, except at or in a container depot licensed under subsection (2).

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- (2) The Commissioner may, subject to such conditions as he or she may in each case impose, license, for such period as he or she may in each case determine, at any place designated for such purpose under this Act, container depots approved by him or her for the purpose of storing, unpacking or packaging of containers contemplated in subsection (1).
- (3) No application for a container depot licence under subsection (2) shall be granted unless security in the manner, form, nature or amount as the Commissioner may in writing determine, is furnished.
- (4) The Commissioner may at any time in writing require that the manner, form, nature or amount of the security contemplated in subsection (3) be altered or renewed in such manner as he or she may determine.
- (5) The Controller may require any container contemplated in subsection (1) to be detained in any container depot licensed under subsection (2), for examination of the container or of its contents as the Controller may determine.

Clearing agent licences

- 73. (1) No person shall, for the purposes of section 40, for reward make entry of, or deliver a bill of entry relating to, any goods on behalf of any importer or exporter of goods, as the case may be, unless such person is licensed as a clearing agent under subsection (2).
- (2) The Commissioner may, subject to such conditions as may be prescribed by rule, approve and license any person applying to be licensed as a clearing agent for making entry of, or for delivering a bill of entry relating to, goods on behalf of an importer or exporter of goods, as the case may be.
- (3) Before any person may be licensed as a clearing agent under subsection (2), he or she shall fitmish security in the manner, form, nature or amount as the Commissioner may require.
- (4) The Commissioner may at any time in writing require that the manner, form, nature or amount of security contemplated in subsection (3) be

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altered or renewed in such manner as he or she may determine.

Licences to search wreck or to search for wreck

- 74. (1) No person shall search, or search for, any wreck contemplated in section 122(1), unless he or she has been licensed by the Commissioner to so search and has furnished security in the manner, form, nature or amount as the Commissioner may require.
- (2) The Permanent Secretary may prescribe the circumstances under—which and the conditions on which, including the fees payable, if any, a licence may be issued to any person entitling him or her to search for, or to search or explore, any wreck contemplated in subsection (1), and may so prescribe the form of such licence, but no such licence shall give the holder thereof the exclusive right to search for, or to search or explore, any particular wreck.
- (3) The Commissioner may at any time in writing require that the manner, form, nature or amount of the security contemplated in subsection (1) be altered or renewed in such manner as he or she may determine.

CHAPTER IX VALUE

Value for customs duty purposes

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- 75. (1) Subject to this Act, the value for customs duty purposes of any imported goods shall, within the meaning of section 76 and at the time of entry for home consumption, be the transaction value of such goods.
- (2) If the value of any individual item of any imported goods, contemplated in subsection (1), is -
 - (a) N\$ One or more, such value shall for the purpose of assessing the amount of duty payable, be calculated and approximated to the nearest NS, any amount of 50 cents or less being disregarded for the purposes of such calculations and any amount of more than 50 cents being regarded as NS One;

- (b) less than N\$ One, such value shall be deemed to be N\$ One.
- (3) Unless the context otherwise indicates, any reference in this Act to customs value or to value for duty purposes, in relation to imported goods, shall be deemed to be a reference to value for customs duty purposes.
 - (4) (a) If the transaction value of any imported goods cannot be ascertained under section 76 or has been incorrectly ascertained by the importer, the Commissioner may in writing determine a value, which value shall, subject to a right of appeal to the High Court of Namibia, for customs duty purposes be deemed to be the value of such goods.
 - (b) The acceptance by any officer of a bill of entry or the release of any goods as entered shall not be deemed to be a determination under paragraph (a).
 - (c) Any determination made under paragraph (a) shall, subject to that paragraph, be deemed to be correct for the purposes of this Act, and any amount due in terms of any such determination shall remain payable as long as such determination remains in force.
- (5) The Commissioner may, when he or she deems it expedient, but subject to an appeal to the High Court of Namibia, amend or withdraw any determination contemplated in subsection (4) and make a new determination with effect from -
 - (a) the date of first entry of the goods concerned;
 - (b) the date of the determination made under subsection (4);
 - (e) the date of such new determination; or
 - (d) the date of such amendment.
- (6) An appeal contemplated in subsection (4) or (5) shall be noted within a period of 30 days from the date of the determination, amendment or withdrawal, as the case may be.

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- (7) Except if -
- (a) a determination has been made under subsection (4)(a) or (5); or
- (b) any false declaration is made for the purposes of subsection (4) or(5).

there shall be no hability for any underpayment of customs duty on any goods after a period of two years from the date of entry of such goods, if such underpayment is due to the acceptance of a bill of entry bearing an incorrect customs value.

- (8) Notwithstanding subsection (7), any determination made under subsection (4)(a) following upon an inspection of the books or documents of any importer shall be deemed to have come into operation in respect of the goods entered for customs purposes, on any date two years prior to the date on which the inspection commenced.
 - (9) (a) Notwithstanding subsections (1) and (4), the value for the purposes of the duty specified in Section B of Part 2 of Schedule 1 shall, in respect of imported goods (other than goods entered in terms of item 412.18 of Schedule 4), be the transaction value thereof plus 15 per cent of such value, plus any non-rebated customs duty payable in terms of Part 1 and Section A of Part 2 of Schedule 1 on such goods, but excluding the duty on such goods specified in that Section B.
 - (b) Subsection (1)(a) or (3), as the case may be, of section 78 shall mutatis mutandis apply to the ascertaining or determination of the value for the purposes of the duty specified in Section B of Part 2 of Schedule 1 in respect of any imported goods entered in terms of item 412.18 of Schedule 4.

Transaction value

76. (1) Subject to this Act, the transaction value of any imported goods shall be the price actually paid or payable in respect of the goods when

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sold for export to Namibia, adjusted under section 77, subject thereto that -

- (a) there are no restrictions as to the disposal or use of the goods by the buyer other than restrictions which -
 - (i) are imposed or required by law;
 - (ii) Innit the geographical area in which the goods may be resold; or
 - (iii) do not substantially affect the value of the goods;
- (b) the sale or such price of the goods is not subject to any term or condition for which a value cannot be determined;
- (c) no part of the proceeds of any disposal, use or subsequent resale of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made under section 77; and
- (d) subject to subsection (3), the seller and the buyer are not related within the meaning of subsection (2)(a).
- (2) (a) For the purposes of subsection (1)(d), two persons shall be deemed to be related only if -
 - they are officers or directors of one another's businesses;
 - (ii) they are legally recognised partners in business;
 - (iii) the one is employed by the other;
 - (iv) any person directly or indirectly owns, controls or holds five per cent or more of the equity share capital of both of them;
 - (v) one of them directly or indirectly controls the other;

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- (vi) both of them are directly or indirectly controlled by a third person;
- (vii) together they directly or indirectly control a third person; or
- (viii) they are members of the same household.
- (b) Persons who are associated in business with one another in such a manner that the one is the sole agent, sole distributor or sole concessionary, however described, of the other shall be deemed to be related only if they are so deemed in terms of paragraph (a).
- (c) Every importer of goods which are not exempted by rule shall, when making entry of such goods, declare, in accordance with the procedures prescribed by rule, whether or not he or she is related to the supplier of the goods within the meaning of this section.
- (3) Notwithstanding subsection (1)(d), the fact that a buyer and a seller are related within the meaning of subsection (2)(a) shall not in itself be a ground for not accepting the transaction value, if -
 - (a) such relationship did not influence the price paid or payable; or
 - (b) the importer proves that the transaction value closely approximates to-
 - the transaction value of identical or similar goods sold at comparable trade and quantity levels to unrelated buyers in Namibia at or about the same time as the goods to be valued; or
 - (ii) the value, ascertained in terms of subsection (7), of identical or similar goods imported into Namibia at or about the same time as the goods to be valued; or
 - (iii) the value, ascertained in terms of subsection (8), of identical or similar goods imported into Namibia at or about the same time as the goods to be valued.

- (4) (a) If the transaction value of any imported goods cannot be ascertained in terms of subsection (1), such transaction value shall be deemed to be equal to the price actually paid or payable for identical goods in a sale for export to Namibia at the same commercial level and in substantially the same quantity, and exported at or about the same time as the goods to be valued, which price shall be adjusted, with reference to differences in any costs and charges referred to in section 77, on account of differences in distances and modes of transport to the port or place of export.
- (b) If no sale, referred to in paragraph (a) appears to exist, a sale of identical imported goods at either a different commercial or quantity level, or at a different commercial level and quantity level, adjusted to compensate for such differences, shall be used to ascertain the transaction value.
- (c) If in the application of this subsection more than one transaction value is ascertained, the lowest value so ascertained shall be the transaction value of the goods to be valued.
- (5) (a) If the transaction value of any imported goods cannot be ascertained in terms of subsection (4), such transaction value shall be the price actually paid or payable for similar goods in a sale for export to Namibia at the same commercial level and in substantially the same quantity, and exported at or about the same time as the goods to be valued, which price shall be adjusted, with reference to differences in any costs and charges referred to in section 77, on account of differences in distances and modes of transport to the port or place of export.
- (b) If no sale contemplated in paragraph (a) appears to exist, paragraphs(b) and (c) of subsection (4) shall mutatis mutandis apply.
- (6) (a) If the transaction value of any imported goods cannot be ascertained in terms of subsection (5), it shall be ascertained in terms of subsection (7) or, if it cannot be ascertained in terms of either subsection (5) or (7), it shall, subject to paragraph (b) be ascertained in terms of subsection (8).

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- (b) Notwithstanding paragraph (a), the order of application of subsections (7) and (8) shall, at a request in writing made by the importer concerned and delivered to the Commissioner, be reversed.
- (7) (a) If the imported goods concerned, or identical or similar imported goods are sold in Namibia in the same condition in which they were when imported, the transaction value of the imported goods in terms of this subsection shall be equal to the unit price at which the imported goods, or identical or similar imported goods, are sold in Namibia in the greatest aggregate quantity and at or about the time of import of the goods to be valued, by the importers thereof to persons not related to them, subject to deductions for .
 - (i) commissions usually paid or agreed to be paid, or additions usually made for profit and general expenses, including the direct and indirect costs of marketing the goods relative to sales in Namibia of imported goods of the same kind or class as the goods to be valued, irrespective of the country of export;
 - (ii) the costs of transportation, loading, unloading, handling and insurance, and associated costs incidental to the transportation of the goods from the port or place of export in the country of export to the importer's premises in Namibia; or
 - (iii) any duties or taxes paid or payable in Namibia by reason of the import or the sale of the goods in Namibia.
- (b) If neither the imported goods, nor identical nor similar imported goods, referred to in paragraph (a) are sold at or about the time of import of the goods to be valued, the transaction value of the imported goods in terms of this subsection shall, subject to that paragraph, be equal to the unit price at which the imported or identical goods, or similar imported goods, are sold in Namibia in the same condition as that in which they were when imported, at

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the earliest date after the import of the goods to be valued, but not later than 90 days after such date of import.

- (e) If neither the imported goods nor identical nor similar imported goods referred to in paragraph (a) are sold in Namibia in the same condition as that in which they were imported, and if the importer in writing so requests, the transaction value of the imported goods in terms of this subsection shall be equal to the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in Namibia not related to the sellers of such goods, due allowance being made for the value added by such processing and the deductions referred to in that paragraph.
- (8) The transaction value of any imported goods in terms of this subsection shall be equal to a computed value, which value shall be computed by means of information supplied by the producer, to the satisfaction of the Commissioner, and shall consist of the sum of -
 - (a) the cost or value of materials and manufacture or other processing in producing such goods;
 - (b) the cost of -
 - (i) packaging, including that of the labour or materials concerned; and
 - (ii) containers which are dealt with as, for customs purposes, being one with the goods concerned;
 - (c) the value, apportioned to the imported goods as deemed appropriate by the Commissioner, with due regard to any relevant request by the importer, of any of the following goods and services if supplied directly or indirectly by the importer free of charge or at reduced cost, for use in connection with the production or safe for export of the imported goods, in so far as such value has not been included in the price actually paid or payable in respect of -

- (i) materials, components, parts and similar articles forming part of the imported goods;
- (ii) tools, dies, moulds and similar articles used in the production of the imported goods;
- (iii) materials consumed in the production of the imported goods; or
- (iv) engineering, development work, art work, design work. . plans and sketches undertaken elsewhere than in Namibia and necessary for the production of the imported goods:
- (d) the cost of transportation, loading, unloading, handling and insurance, and associated costs incidental to the delivery of the imported goods at the port or place of export in the country of export, and the placing of such goods on board ship or on any vehicle, or in a container as defined in section 1(2), at such port or place: or
- (e) an amount for profit and general expenses equal to that generally applicable to the sale of goods of the same class or kind as the imported goods, which are made by producers in the country of export.
- (9) If the transaction value of any imported goods cannot be ascertained in terms of subsection (8), the Commissioner may determine such value on the basis of a previous determination or, if no previous determination exists, by the application, as he or she may deem reasonable, of any manner for ascertaining the transaction value in terms of subsection (1), (4), (5), (7) or (8), as the case may be, subject thereto that such determination shall not be based on -
 - (a) the selling price in Namibia of goods produced in Namibia;
 - a system which provides for the acceptance for customs purposes of the higher of two alternative values;

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- (c) the selling price of goods on the domestic market of the country of origin or of export of the imported goods;
- (d) the cost of production, other than computed values which have been determined for identical or similar goods in accordance with subsection (8);
- (e) the price of the goods for export to a country other than Namibia;
- (f) a system of minimum customs values; or
- (g) arbitrary or fictitious values.
- (10) For the purposes of subsection (7)(a)(ii) or (8)(d) -
- (a) goods which are exported to Namibia from any country, but which pass in transit through another country shall, subject to any conditions which may be prescribed by rule, be deemed to have been exported directly from the first-mentioned country; and
- (b) the port or place of export referred to therein shall be the place in the country of export if such goods .
 - (i) are packed in a container as defined in section 1(2) or, if not so packed in a container, placed on board a ship or on any vehicle which conveys such goods from or across the border of such country; or
 - (ii) if they are ships or vehicles and are moving under their own power, finally leave such country for Namibia.
- (11) For the purpose of this section and of section 77, unless the context otherwise indicates -

"buying commission", in relation to imported goods, means any fee paid by an importer to his or her agent for representing him or her abroad in the purchase of, and the payment in respect of, the goods:

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"goods of the same class or kind", in relation to imported goods, means goods produced by a particular industry or industry sector in the country from which the imported goods were exported, and falling within the same group or range of goods as the imported goods;

"identical goods", in relation to imported goods, means goods produced in the same country and by the same or a different producer as the imported goods and which are the same in all respects, including physical characteristics, quality and appearance, but excluding minor differences in appearance, but does not include goods incorporating or reflecting engineering, development work, art work, design work, plans or sketches undertaken in Namibia;

"price actually paid or payable", in relation to imported goods, means the total amount paid or to be paid, either directly or indirectly, by the buyer to or for the benefit of the seller in respect of the goods, but does not include dividends or other payments passing from the buyer to the seller which do not directly relate to the goods; and

"similar goods", in relation to imported goods, means goods produced in the same country and by the same or a different producer as the imported goods and which, although not alike in all respects to the imported goods, have, with due regard to their quality and appearance, and the existence of a trade mark, like characteristics and like component materials which enable them to be employed for the same purposes and to be commercially interchangeable, but does not include goods incorporating or reflecting engineering, development work, art work, design work, plans or sketches undertaken in Namubia.

Adjustments to price actually paid or payable

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- 77. (1) In ascertaining the transaction value of any imported goods under section 76(1), there shall be added to the price actually paid or payable in respect of the goods -
 - (a) to the extent that they are incurred by the buyer but are not included in the price actually paid or payable -
 - (i) any commission other than a buyer's commission;

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- (ii) brokerage;
- the cost of packaging, including that of the labour and materials concerned; or
- (iv) the cost of containers which are dealt with, for customs purposes, as forming an integral part of the goods;
- (b) the value, added to the value of the imported goods as deemed appropriate by the Commissioner, of -
 - (i) materials, components, parts and similar articles forming part of the goods;
 - (ii) tools, dies, moulds or similar articles, or materials, used in the production of the goods; or
 - (iii) engineering, development work, art work, design work, plans and sketches undertaken elsewhere than in Namibia and necessary for the production of the goods.

if such goods or services are directly or indirectly supplied by the importer, free of charge or at a reduced cost, for use in connection with the production or sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable;

- (c) royalties and ficence fees in respect of the imported goods, including payments in respect of patents, trade marks or copyright, or for the right to distribute or to resell the goods, payable by the boyer, whether directly or indirectly, as a condition of the sale of the goods for export to Namibia, to the extent that such royalties and fees are not included in the price actually paid or payable, but excluding charges for the right to reproduce the imported goods in Namibia;
- (d) the value of any part of the proceeds of any subsequent resale, α

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- disposal or use of the imported goods that accrues directly or indirectly to the seller; and
- (e) to the extent that they are not included in the price actually paid of payable in respect of the goods, the cost of transportation, loading, unloading, handling and insurance, and associated costs incidental to delivery of the goods at the port or place of export in the country of export, and placing such goods on board a slap or on any vehicle, or in a container as defined in section 1(2), at such port or place.
- (2) In ascertaining the transaction value of any imported goods under section 76(1), there shall be deducted from the price actually paid or payable in respect of the goods, to the extent that they are included in such price, amounts equal to -
 - (a) the cost of transportation and the cost of loading, unloading, handling and insurance, and associated costs incidental to the transportation of the goods from the port or place of export in the country of export to the port or place of import in Namibia;
 - (b) any of the following costs, charges or expenses, if identified separately, forming part of the balance of the price actually paid or payable for or in respect of the goods, namely -
 - any expenditure incurred in respect of the construction, erection, assembly or maintenance of, or technical assistance provided in respect of, the goods after they have been imported;
 - (ii) the cost of transport and insurance of the goods in Namibia;
 - (iii) any duties or taxes paid or payable by reason of the import or the sale of the goods in Namibia;
 - (iv) any duty or tax applicable in the country of export from which the goods have been or will be exempted by way of a refund, drawback, rebate or remission;

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- (v) commission in respect of the sale of the goods;
- (vi) interest charged in respect of the price payable in respect of the goods; or
- (vii) any charge for the right to reproduce the imported goods in Nanibia.
- (3) For the purposes of subsection (1)(c) or (2)(a) -
- (a) goods which are exported to Namibia from any country, but pass in transit through any other country shall, subject to such conditions as may be prescribed by rule, be deemed to have been exported directly from the first-mentioned country; and
- (b) the port or place of export referred to in any of those subsections shall be the place in the country of export where the goods concerned -
 - (i) are packed in a container as defined in section 1(2) or, if not so packed in a container, placed on board a ship or on any vehicle which conveys them from, or across any border of, such country; or
 - (ii) if ships or vehicles referred to in subparagraph (i) are ships or vehicles moving under their own power, finally leave such country for Namibia.

Value for excise duty purposes

78. (1) (a) For the purpose of assessing the excise duty on any goods manufactured in Namibia and specified in Section B of Part 2 of Schedule 1, the value of such goods shall, subject to this section, be deemed to be the full and final market price (before deduction of any discounts other than cash discounts) at which, at the time of sale, such or similar goods are freely offered for sale for consumption in Namibia, for purposes of trade in the principal

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markets of Namibia in the ordinary course of trade, in the usual wholesale quantities and in the condition and the usual packaging ready for sale in the retail trade, to any wholesaler in Namibia not deemed to be related as specified in section [76(2)(a) under fully competitive conditions, which value shall include.

- (i) the cost of packaging and packages;
- (ii) all other expenses incidental to placing the goods on any vehicle for delivery to the purchaser; and
- (iii) any non-rebated excise duty payable in terms of Section A of that Part of that Schedule on such goods,

excluding the non-rebated excise duty payable in terms of Section B of that Part of that Schedule or any sales tax payable on such goods.

- (b) Notwithstanding paragraph (a), the Commissioner may, if goods referred to in that paragraph are not sold to wholesalers in Namibia referred to in that paragraph, or are so sold in quantities which he or she deems to be insignificant in relation to the total quantities of such goods sold in Namibia, regard any other class of purchaser of such goods as such a wholesaler, and may make such adjustment to the price charged by the manufacturer to such class of purchaser as he or she deems reasonable, having regard to the wholesale functions taken over by such manufacturer and such class of purchaser, and to such other factors relating to such price as he or she may deem relevant.
- (c) For the purposes of this subsection the Commissioner may inwriting determine -
 - the quantity which shall be deemed to be the usual wholesale quantity;
 - (ii) the packaging which shall be deemed to be the usual packaging ready for sale in the retail trade; or

- (iii) the cost of packaging or packages or any other expenses incidental to placing the goods on any vehicle.
- (2) (a) For the purpose of assessing the excise duty on any goods -
 - (i) specified in Section A of Part 2 of Schedule 1 (other than goods specified in items £17.01.10 and £17.05 to £17.30), the value of such goods shall be the price paid or payable in respect of such goods when sold for home consumption in the ordinary course of trade, in the usual trade packaging, where applicable, to any buyers not deemed to be related as specified in section 76(2)(a), plus any non-rebated excise duty payable in terms of Section B of that Part of that Schedule, but excluding the non-rebated excise duty payable in terms of Section A of that Part of that Schedule, fuel levy or any sales tax payable on such goods;
 - (ii) specified in items 117.01.10 and 117.05 to 117.30 of Section A of Part 2 of Schedule 1, the value thereof shall be the price paid or payable in respect of such goods when sold for home consumption in the ordinary course of trade to any buyers not deemed to be related as specified in section 76(2)(a), plus any non-rebated excise duty payable in terms of Section B of that Part of that Schedule, but excluding any sales tax payable on such goods.
- (b) For the purpose of paragraph (a) "price paid or payable", means the total payment made or to be made, either directly or indirectly, by the buyer to or for the benefit of the seller in respect of the goods sold, but does not include dividends or other payments passing from the buyer to the seller which do not directly relate to the goods.
- (3) If in the opinion of the Commissioner, goods are sold or otherwise disposed of under such conditions that the value thereof cannot be ascertained in terms of subsection (1)(a) or (2), as the case may be, the Commissioner may, in

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the form and in accordance with the procedures prescribed by rule, determine a value, which value shall, subject to the right of appeal to the court, be deemed to be correct for the purposes of this Act, and any amount due in terms of any such determination shall remain payable as long as such determination remains in force.

- (4) The Commissioner may, when he or she deems it expedient, mutatis mutantis in accordance with subsection (3), amend or withdraw any determination made under that subsection and may make a new determination with effect from -
 - (a) the date of first entry of the goods concerned;
 - (b) the date of the determination made under subsection (3);
 - (c) the date of such new determination; or
 - (d) the date of such amendment.

as specified in such amendment.

- (5) (a) An appeal against any determination under subsection (3) or (4), as the case may be, shall lie to the High Court of Namibia.
- (b) An appeal referred to in paragraph (a) shall be noted within a period of 30 days from the date of the determination contemplated in that paragraph.

Value of certain specified goods

- 79. (1) If any motor vehicle is imported by a natural person for his or her own use and not for sale, the Commissioner may, notwithstanding section 75(1) or (4), but with due regard to section 76, determine a value which shall, subject to a right of appeal to the High Court of Namibia mutatis mutandis in accordance with section 75(6), be deemed to be the value for duty purposes of such vehicle.
- (2) Notwithstanding subsection (1), if any natural person who was the owner of and has used a motor vehicle referred to in that subsection in any

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territory outside Namibia, for his or her own use and not for sale, imports such vehicle into Namibia from a territory other than the territory in which it was produced or manufactured, the Commissioner may determine the value of such vehicle for duty purposes as if it were imported into Namibia from the territory in which it was produced or manufactured.

Value of goods exported

- 80. (a) For the purposes of this Act, the value of any goods exported from Namibia shall be the price of such goods free on board at the place of despatch from Namibia, which value shall be declared on the bill of entry (export).
- (b) If there is no free on board price in respect of the goods as contemplated in paragraph (a), the value in respect of such goods determined by the Commissioner shall, for the purposes of this Act, be deemed to be the value of such goods.
- (c) If the value of any individual item of any exported goods is, according to any provision of this section -
 - (i) in excess of N\$ One and includes a fraction of a N\$ One, such value shall be calculated and approximated to the nearest N\$ One, an amount in excess of 50 cents being regarded as N\$ One; or
 - (ii) less than N\$ One, such value shall be calculated as N\$ One.

Currency conversion

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- 81. (1) The Minister may prescribe the date on and the time at which the price paid or payable in respect of imported goods shall, if expressed in foreign currency, be converted into the currency of Namibia.
 - (2) The regulations made under subsection (1) may provide for -

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- (a) different dates and times in respect of different kinds or categories of goods imported from different territories; and
- (b) such conditions relating to such conversion and the payment of the price payable.

as the Minister may so prescribe.

Value of goods not liable to ad valorem duty

- 82. (1) Subject to subsection (2), the customs value of any imported goods shall, to the satisfaction of the Commissioner and in such form and manner as he or she may determine, be declared by the importer on entry of such goods.
- (2) The Minister may by regulation exempt any class or kind of goods, or any goods to which circumstances so prescribed apply, from any provision of subsection (1), to the extent specified in the regulations.

Interpretation of sections 75, 76 and 77

- 83. (1) The interpretation of sections 75, 76, and 77 shall be subject to the agreement concluded at Geneva on 12 April 1979, known as the "Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade", the Interpretative Notes thereto, the Advisory Opinions, Commentaries and Explanatory Notes, Case Studies and Studies issued under such Agreement on Implementation.
 - (2) (a) The Commissioner shall obtain and keep in his or her office two copies of the Agreement, Interpretative Notes, Advisory Opinions, Commentaries and Explanatory Notes, Case Studies and Studies referred to in subsection (1), and shall effect to such copies any amendment made to that Agreement, Interpretative Notes, Advisory Opinions, Commentaries and Explanatory Notes, Case Studies or Studies of which he or she is notified by the Secretariat of the Customs Co-operation Council, Brussels.

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(b) When in any legal proceedings any question arises as to the contents of the Agreement, or of any Interpretative Note, Advisory Opinion, Commentary, Explanatory Note, Case Study or Study referred to in subsection (1), or as to the date upon which any amendment thereto was effected as contemplated in paragraph (a), a copy of the relevant document as contemplated in that paragraph, shall be prima facie evidence of the contents of such document or of the effective date of any amendment thereto, as the case may be.

CHAPTER X REBATES, REFUNDS AND DRAWBACKS OF DUTY

Specific rebates, refunds and drawbacks of duty

- **84.** (1) Subject to this Act and to any conditions which the Permanent Secretary may prescribe -
 - (a) any imported goods specified in Schedule 3 shall be admitted subject to a rebate of any customs duties applicable in respect of such goods at the time of entry for home consumption thereof, to the extent and for the purpose or use stated in the item of that Schedule in which such goods are so specified;
 - (b) any imported goods specified in Schedule 4 shall be admitted subject to a rebate of any customs duties applicable in respect of such goods at the time of entry for home consumption thereof, to the extent stated in, and subject to compliance with, the item of that Schedule in which such goods are so specified;
 - (c) a drawback or a refund of the ordinary customs duty, anti-dumping duty, countervailing duty, safeguard duty, surcharge and fuel levy actually paid on entry for home consumption on any imported goods specified in Schedule 5 shall, subject to paragraph (e)(i), be made to the person who paid such duties or any person designated in the notes to that Schedule, subject to compliance with the item of that Schedule in which such goods are specified:

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(d) in respect of any excisable goods or fuel levy goods specified in Schedule 6, a rebate of the excise duty specified in Part 2 of Schedule 1 or of the fuel levy specified in Part 5 of Schedule 1 in respect of such goods at the time of entry for home consumption thereof or a refund of the excise duty or fuel levy actually paid at the time of entry for home consumption shall, subject to paragraph (e)(i), be granted to the extent and in the circumstances stated in the item of Schedule 6 in which such goods are specified, subject to compliance with such item and any refund under this paragraph may be paid to the person who paid the duty or any person designated in the notes to that Schedule 6;

(c) the Commissioner may -

- customs duty, anti-dumping duty, countervailing duty, safeguard duty, surcharge or fuel levy leviable on any distillate fuel, to the extent stated in item 533.01 or 540.02 of Schedule 5 in which such fuel is specified, subject to compliance with that item, or a refund of the excise duty or fuel levy leviable on such fuel to the extent stated in item 609.05.10 or 640.03 of Schedule 6 in which such fuel is specified, subject to compliance with such item, and any refund under this subparagraph may be paid to any user who has purchased and used such distillate fuel in accordance with such items of Schedule 5 or 6, or to any person designated in the notes to such Schedule 5 or 6; or
- (ii) investigate any purchase referred to in subparagraph (i), or the use of the distillate fuel referred to in that subparagraph to establish whether such fuel has been duly entered or is deemed to have been duly entered in terms of this Act, or has been so used, and may refuse to allow or pay any such refund if he or she is not satisfied that such fuel has been so entered or used.
- ; (f) Any distillate fuel referred to in paragraph (e)(i) and which is

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purchased, shall be deemed to have been used in the order of the dates of such purchases.

- (g) The extent of the refund referred to in subparagraph (e)(i) shall be the rate of such refund specified in such item of Schedule 5 or 6 in operation on the date of issue of the invoice concerned, referred to in subsection (5)(b)(ii).
- (h) If the extent of the refund referred to in paragraph (e)(i) is amended and for any reason any liability to repay any refund of duty or fuel levy in respect of any quantity of fuel which the user may incur, cannot be assessed or the amount of duty or fuel levy refundable to such user in terms of any item of Schedule 5 or 6 cannot be calculated on any quantity of such fuel purchased by such user before such amendment, the quantity of such fuel in respect of any refund which the user is liable to repay, or the quantity used in accordance with any such item for the calculation of the amount refundable to such user, shall be determined by the Permanent Secretary according to the information at his or her disposal.
- (i) Notwithstanding paragraph (e)(i), no refund contemplated in that paragraph shall be made to the State or to any Ministry, government, department, administration or any body, institution or authority mentioned in the notes to Schedule 5 or 6.
- (2) (a) Notwithstanding anything to the contrary in this Act contained, the Commissioner may, subject to the conditions, including conditions as to the registration of the person concerned, as he or she may in each case impose, allow, in respect of any refund referred to in subsection (1)(e)(i), any person to grant a provisional refund of duty and fuel levy to any registered user of distillate fuel who purchases such fuel from such person.
- (b) Any provisional refund contemplated in paragraph (a) shall be granted to the person concerned in accordance with an estimate of intended use furnished by the user referred to in that paragraph.

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- (c) The Commissioner may pay to a person referred to in paragraph (a) or allow him or her to set off in terms of section 87 against duty or fuel levy for which he or she is tiable, any amount which he or she granted to the registered user concerned at the times and on the furnishing of the particulars as the Commissioner may in writing determine.
- (d) Any amount paid in error by the Commissioner to a person referred to in paragraph (c) shall be recoverable from such person under section 86.
- (e) The Commissioner may cancel the registration of a person referred to in paragraph (a) if such person claims or receives any payment to which he or she is not entitled.
- (f) Any provisional refund granted by a person referred to in paragraph (a) to a user referred to in that paragraph shall, subject to the paragraphs (g), (h) and (i), be deemed to be a refund made by the Commissioner under subsection (1)(e)(i).
- (g) (i) Any user who has been granted a provisional refund contemplated in paragraph (a) shall, in relation to the actual use by him or her of the fuel concerned, furnish the Commissioner at such times as may be specified in the notes to item 609.00, with a declaration in such form and supported by such documents as may be specified in such notes.
 - (ii) A declaration referred to in subparagraph (i) shall be deemed to be an application for a refund referred to in subsection (5)(b)(i).
- (h) (i) If the provisional refund contemplated in paragraph (a) granted to the user concerned either exceeds or falls short of any amount refundable under item 533.01 or 540.02 of Schedule 5 or item 609.05.10 or 640.03 of Schedule 6, such excess shall be paid by such user upon demand by

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the Commissioner, and any shortfall shall be refunded by the Commissioner to such user, as the case may be.

- (ii) If the user referred to in subparagraph (i) fails to pay the amount demanded in terms of that subparagraph, such amount shall be recoverable from such user under section 86.
- (i) Any user of fuel who has been granted a provisional refund and who fails to comply with paragraph (g) shall be deemed to have used such fuel for a purpose or use other than the purpose or use stated in the items of Schedule 5 or 6 referred to in paragraph (h), and the amount of such refund shall be deemed to be a refund not duly payable to such user and shall be recoverable under section 86.
- (3) A rebate of duty in respect of any goods specified in Schedule 3 shall be allowed only in respect of goods entered for use -
 - in the production or manufacture of goods in the industry and for the purpose specified in the item of the Schedule in which such goods are specified;
 - (b) in a factory referred to in section 101(2)(f) of the Labour Act. 1992 (Act No. 6 of 1992);
 - (c) in a mine as defined in section I of the Minerals (Prospecting and Mining) Act, 1992 (Act No. 33 of 1992);
 - (d) in works as defined in section 1 of the Mines Works and Minerals Ordinance, 1968 (Ordinance No. 20 of 1968);
 - (e) in any other place in connection with any other activity which the Permanent Secretary may prescribe for the purposes of this subparagraph; or
 - $\zeta(f)$ in such industry, factory, mine, works or activity which complies

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with the requirements in respect of quantity of material used or quantity of goods produced or manufactured as the Permanent Secretary may prescribe.

- (4) Notwithstanding section 61, 62 or 63, a rebate of any anti-domping duty, countervailing duty or safeguard duty specified in Schedule 2 in respect of any goods entered under any item specified in Schedule 3 or 4 may be granted if it is expressly stated in such item of Schedule 3 or 4 that the extent of the rebate includes such anti-dumping duty, countervailing duty or safeguard duty.
 - (5) (a) No person shall be entitled to a refund of customs or excise duty or fuel levy on any distillate fuel in terms of item 533.01 or 540.02 of Schedule 5 or item 609.05.10 or 640.03 of Schedule 6, unless he or she is registered with the Commissioner as a user of such fuel.
 - (b) (i) Any application for the refund of a duty or levy in terms of paragraph (a) shall be in the form and shall contain the particulars and be supported by the documents, and shall be for the quantities and for the periods, as specified in the notes to item 609.00.
 - (ii) Any seller of fuel referred to in paragraph (a) shall furnish any user referred to in that paragraph with an invoice reflecting the particulars, and shall keep a copy of such invoice for such period of time, as specified in the notes to item 609.00.
 - (c) Any registered user shall complete and keep such books, accounts and documents, and furnish at such times such particulars of the ship, vehicle, machinery or other equipment in which fuel referred to in paragraph (a) is used, and any other particulars as specified in the notes to item 609.00.
 - (d) Notwithstanding anything to the contrary in this Act contained, any user of fuel referred to in paragraph (a) who has been granted a refund under that paragraph and who fails to forthwith furnish

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an officer at his or her request with the books, accounts and documents specified in the notes to item 609,00 to be completed and kept in respect of the use of any distillate fuel purchased by him or her, shall be deemed to have used such distillate fuel for a purpose or use other than a purpose or use stated in the items of Schedule 5 or 6 referred to in paragraph (a) and the use declared in the relevant application for refund, and shall on demand pay to the Commissioner the full amount of any refund granted to him or her in respect of such fuel or such portion thereof as the Commissioner may determine, during a period of two years prior to the date of such request by such officer, failing which such amount or such portion shall be recoverable in terms of this Act as if it were the duty or levy concerned.

- (e) The Commissioner may refuse to register under paragraph (a) any person referred to in that paragraph, or may cancel any registration under that paragraph, if such person fails to complete, keep or furnish such accounts, books or documents as specified in the notes to dem 609.00, or claims or receives any refund or payment to which he or she is not emitted in terms of the items of Schedule 5 or 6 referred to in that paragraph.
- (6) (a) (b) In addition to any hability for the payment of daty incorred by any person under any other provision of this Act, the person who enters any goods for use by him or her subject to a rebate of duty, or any person on whose behalf any goods are so entered, shall, subject to section 49 and to subsections (7) and (20) of this section, be liable for the duty on all goods so entered which have not been used or which have been disposed of otherwise than in accordance with this section and the item under which they were so entered, as if such rebate of duty did not apply to such goods and such person shall pay such duty on a written demand by the Commissioner.
 - (ii) Notwithstanding subparagraph (i), the Commissioner may, if goods referred to in that subparagraph were used in

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accordance with any other item relating to rebate of duty, accept duty on such goods as if they were entered under such other item.

- (iii) Notwithstanding subparagraph (ii), the Commissioner may permit any duty paid on cutry of goods referred to in that subparagraph subject to a rebate to be deducted from any duty for which any person becomes liable in terms of this paragraph.
- (b) The Controller may at any tune take stock of goods entered for home consumption and stored on any premises registered by virtue of subsection (12), and duty shall, subject to paragraph (a), be paid forthwith on written demand in respect of any deficiency in the quantity of the goods detected as a result of such stock taking.
- (c) If the stock referred to in paragraph (b) is found to be greater than the quantity which should be on such premises, the excess shall be debited to stock.
- (d) Any person to whom any distillate fuel or residual fuel oil has been supplied from stock which have been entered subject to a rebate of duty for a purpose stated in the item under which such distillate fuel or residual fuel oil was so emered, and who applies such distillate fuel or residual fuel oil or any portion thereof for any other purpose, shall be guilty of an offence and shall, in addition to any penalty such person may be hable to, and notwithstanding paragraph (a), but subject to paragraph (e), be liable for payment of the duty to the extent of the rebate allowed on entry for home consumption of such distillate fuel or residual fuel oil on the full quantity of the distillate fuel or residual fuel oil so supplied to him or her, or on such portion thereof as the Commissioner may determine.
- (e) Notwithstanding paragraph (d), if the duty referred to in that paragraph has after such entry been increased, subject to a rebate, the extent of such rebate shall be deemed to be -

- (i) the difference between the duty actually paid on entry for home consumption and such increased duty; or
- (ii) if no duty was paid on entry for home consumption, such increased duty.
- (7) (a) The Commissioner may, on such conditions as he or she may impose, in writing permit any person who has entered any goods subject to a rebate of duty under this section, to use or dispose of any such goods otherwise than in accordance with this section or with the item under which such goods were so entered, or to use or dispose of any such goods in accordance with any other item to which this section relates, and such person shall, subject to paragraph (b), thereupon be liable for duty on such goods as if such rebate of duty did not apply or as if they were entered under such other item to which this section relates, as the case may be, and such person shall pay such duty on a written demand by the Commissioner.
- (b) Notwithstanding paragraph (a), in respect of any goods which are specified in any item of Schedule 3, 4 or 6, the Commissioner may, subject to the notes applicable to the item in which such goods are specified, or to any conditions which he or she may in each case impose, in writing exempt any such goods from the entire, or from any portion of the, duty payable thereon under this subsection, on the grounds of the period or the extent of use in accordance with the item under which such goods were entered, or on any other grounds which he or she deems reasonable.
- (c) Any duty paid on any goods referred to in paragraph (a) on first entry thereof shall, subject to a rebate of duty, be deemed to have been paid in respect of any duty payable on such goods in accordance with paragraph (a).
- (8) (a) No drawback or refund shall, subject to paragraph (b), be made in respect of any goods specified in any item of Schedule 5 or 6, if such goods have been used or disposed of otherwise than

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in accordance with the provisions of this section and the item concerned, or if such provisions have not been complied with in respect of such goods.

- (b) Notwithstanding paragraph (a), the Commissioner may, in respect of any class or kind of goods specified in any item of Part 1 of Schedule 5, and used in the manufacture of any goods marketed in Namibia, pay a drawback to the extent stated in such item, if goods of a comparable class, kind, quality and quantity, and manufactured or produced in Namibia, have been used in the manufacture of any goods exported.
- (9) Any person to whom a refund of customs or excise duty or fuel levy has been granted on any distillate fuel in terms of item 533.01 or 540.02 of Schedule 5, or item 609.05.10 or 640.03 of Schedule 6, as the case may be, and who has disposed of such fuel or has applied such fuel or any portion thereof for any purpose or use otherwise than in accordance with such items and the use declared in the relevant application for refund, shall on demand pay to the Commissioner the full amount of any refund made to him or her in respect of such fuel or such portion thereof, failing which such amount or such portion shall be recoverable in terms of this Act as if it were the duty or levy concerned.
- (10) If the (ariff heading or subheading, or the tariff item or sub-item under which any goods are classified in Schedule 1 is expressly quoted in any item of Schedule 3, 4, 5 or 6 in which such goods are specified, the goods so specified in such item of any such Schedule shall be deemed not to include goods which are not classified under such (ariff heading or subheading, or tariff item or sub-item, as the case may be.
 - (11) (a) Any goods entered for use subject to a rebate of duty under this section shall, for the purposes of this Act, be deemed to be entered for home consumption, but no entry in respect of any goods specified in Schedule 3 or 4 shall, subject to paragraph (b), be valid unless the number of the tariff heading and subheading under which such goods are classified in Schedule 1 and the number of the item of Schedule 3 or 4 in which such goods are specified, are both declared on such entry and the industry in, and the purpose

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for, which such goods are to be used as specified in that item, are declared on such entry.

- (b) Notwithstanding paragraph (a), the Commissioner may exempt entries in respect of any class or kind of goods from any or all of the requirements of that paragraph.
- (12) (a) No goods may, subject to paragraph (b), be entered or acquired subject to a rebate of duty until the person so entering or acquiring such goods has furnished security as the Commissioner may require and has complied with such other conditions (including registration with the Commissioner of such person's premises and plant) as may be prescribed by rule or in the notes to Schedule 3, 4 or 6 in respect of any goods specified in any item of such Schedule.
- (b) Notwithstanding paragraph (a), the Commissioner may, subject to such conditions as he or she may in each case determine, exempt, with or without retrospective effect, any person referred to in that paragraph from the provisions of this subsection.
- (c) An application for exemption in terms of paragraph (b) for the purpose of applying for a refund of duty shall be made to the Commissioner within a period of six months from any date contemplated in section 43(5)(c)(i), (ii) or (iii), as the case may be.
- (d) For the purposes of the application of section 43(5) to any exemption referred to in paragraph (c) of this subsection -
 - (i) any bill of entry passed in relation to goods in respect of which exemption is granted under paragraph (a) of this subsection, shall be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes or use subject to a rebate of duty provided for in this section;
 - the goods concerned shall be deemed to have qualified for rebate at the time duty was paid on such goods; and

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- (iii) the duty paid on the goods concerned, shall be deemed to have been paid on the date on which the exemption referred to in subparagraph (i) was granted.
- (13) Notwithstanding anything to the contrary in this Act contained, the Commissioner may, in respect of Schedule 5 or 6 and for the purpose of calculating the amount of duty refundable on any imported or excisable goods or fuel levy goods used in the manufacture, reconditioning, mixing or blending of any goods exported from or marketed in Namibia, determine the quantity of such goods so exported from or marketed in Namibia which shall be deemed to have been produced, reconditioned, mixed or blended from a given quantity of such imported or excisable goods or fuel levy goods, or the quantity of such imported or excisable goods or fuel levy goods, or the quantity of such imported or excisable goods or fuel levy goods which shall be deemed to have been used in the production, reconditioning, mixing or blending of a given quantity of such goods exported from or marketed in Namibia.
- (34) No goods manufactured from excisable goods subject to a rebate of duty specified in any item of Schedule 6 shall be used in the place of such excisable goods in the manufacture of any other goods, if a rebate of duty to a lesser extent has been specified in any item of such Schedule in respect of such excisable goods when used in the manufacture of such other goods.
- (15) If any goods, not being a spirituous beverage, manufactured from spirits subject to a rebate of excise duty in terms of any formula approved in writing by the Commissioner under any item of Schedule 6, are used as a beverage, he or she may, in the same manner, revoke his or her approval of such formula.
- (16) No refund or drawback of duty shall, subject to subsection (17), be made by the Commissioner under this section unless an application for such refund or drawback in the form and in accordance with the procedures prescribed by rule, duly completed and supported by the documents and other proof so prescribed in order to prove that such refund or drawback of duty is due under this section, is received by the Minister -
 - (a) in the case of goods exported -

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(i) if the goods were exported by post, within a period of six

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months from the date on which such goods were posted; or

- (ii) if the goods were exported in any other manner, within a period of six months from the date of entry of such goods for export; or
- (b) (i) in respect of any refund referred to in subsection (1)(e), within a period of six months from the last date of any period of use of any distillate fuel to which the application for such refund relates; and
 - (ii) in all other cases, within a period of six months from the date on which such refund first becomes due.
- (17) The Commissioner -
- (a) may, in circumstances which he or she may deem exceptional, make a refund or drawback after expiration of the relevant period of time specified in subsection (16); and
- (b) shall not make any refund contemplated in subsection (16)(b)(i) if the quantity of distillate fuel to which the application for such refund relates is less than the quantity as may be specified in the notes to item 609.00.
- (18) (a) The Minister of Trade and Industry, or any staff member in his or her Ministry designated by that Minister in writing for such purpose may, in respect of goods which may in terms of any item of Schedule 3, 4, 5 or 6 be entered subject to a rebate of duty or subject to a drawback or a refund of duty, issue, subject to such conditions as that Minister or such staff member may specify, and with or without retrospective effect, a permit or certificate authorising entry of such goods subject to a rebate of duty, or authorising a drawback or a refund of duty in accordance with the item concerned, subject thereto that the permit or certificate concerned may only be issued with retrospective effect if all the provisions of such item, and such conditions so specified, have been complied with.

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- (b) For the purposes of section 43(5) -
 - (i) any bill of entry passed in relation to goods in respect of
 which a permit or certificate is issued under paragraph
 (a), shall be deemed to have been passed in error by reason
 of duty having been paid on goods intended for purposes
 or use subject to a rebate of duty under this section;
 - (ii) the goods in respect of which a permit or certificate referred to in subparagraph (i) is issued, shall be deemed to have qualified in all respects for a rebate at the time duty was paid on such goods; and
 - (iii) the duty paid on the goods concerned, shall be deemed to have been paid on the date on which the permit or certificate referred to in paragraph (a) was issued.
- (c) Application for a permit or certificate to be issued under paragraph (a) shall be made to the Minister of Trade and Industry, to the Permanent Secretary: Trade and Industry or to a staff member referred to in paragraph (a) of this subsection in the form and manner determined by that Minister and within a period of six months from any date contemplated in section 43(5)(b)(i), (ii) or (iii), as the case may be.
- (19) (a) The Minister may, on the recommendation of the Minister of Trade and Industry, by notice in the *Gazette* amend Schedule 3, 4, 5, 6 or 7, from such date and subject to such conditions as he or she may determine and specify in such notice.
- (b) The Minister may, when he or she deems it expedient in the public interest to do so, by notice in the Gazette, mutatis mutandis in accordance with paragraph (a) -
 - (i) amend any Schedule referred to in that paragraph; or
 - (ii) declare any amendment made under that paragraph to apply,

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with or without retrospective effect, from the date he or she may specify in such notice.

- An amendment made under paragraph (a) or (b) which repeats any existing provision in Schedule 5 or which excludes any goods from any existing provision of that Schedule, shall not apply in respect of goods, excluding distillate fuels referred to in item 533.01 or 540.00 of that Schedule, which were imported prior to the date of the relevant notice in the *Gazette*, and an amendment made under any such paragraph which embodies any additional provision in that Schedule or applies any existing provision of that Schedule in respect of additional goods, shall not, except in so far as the Commissioner in writing so directs and subject to such conditions as he or she may determine, apply in respect of goods which were imported prior to the date of publication of the relevant notice in the *Gazette*.
- (20) Sections 54(7) and 65(8), (9) and (10) shall mutatis mutandis apply in respect of any amendment made under subsection (19) of this section.
- (21) The Commissioner may refuse to accept an entry subject to a rebate or an application for drawback or refund under any item of Schedule 3, 4, 5 or 6 from any person who has persistently contravened or failed to comply with any provision of this Act or who has committed an offence contemplated in section 90, 93, 94 or 96, and the Commissioner may in writing cancel any registration of such person under this Act, or suspend any such registration for such period as the Commissioner may deem appropriate.
- (22) Subject to section 20(10) and items 412.07, 412.08, 412.09, 531.00, 532.00, 608.01, 608.02, 608.03, 608.04, 615.01, 615.02 and 615.03 of Schedules 4, 5 and 6, no rebate or refund of duty in respect of any loss or deficiency of any nature in respect of any goods shall be allowed, but the Commissioner may allow the deduction from the dutiable quantity of the undermentioned goods of a quantity equal to the percentage stated below in each case, namely -
 - $\frac{1}{4}$ (a) in the case of wine spirits (ethyl alcohol) manufactured in Namibia

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and entered for storage in a customs and excise storage warehouse, excluding spirits specified in paragraph (c), one comma five per cent of the quantity so entered;

- (b) in the case of spirits (ethyl alcohol), other than wine spirits, manufactured in Namibia, one comma five per cent of the quantity so manufactured and entered for use in making spirituous beverages;
- (e) in the case of unpacked excisable spirits intended for export and which are removed in bond from a customs and excise manufacturing warehouse for temporary storage in another customs and excise warehouse approved by the Commissioner for such purpose, such percentage, but not exceeding one comma two five per cent, of the quantity so removed as may represent a loss incurred while such spirits concerned are so removed and stored for such period as the Commissioner may in writing determine;
- in the case of wine manufactured in Namibia, naught comma five per cent of the quantity so manufactured and on which duty is paid;
- (e) in the case of any fermented apple, pear or orange beverage manufactured in Namibia, naught comma five per cent of the quantity so manufactured and on which duty is paid;
- (f) in the case of imported crude petroleum naphtha for use in the refining of petroleum products, or of imported or excisable petrol, a percentage equal to the full net loss incurred, but not exceeding naught comma two five per cent, of any quantity entered for storage and stored in a customs and excise storage warehouse during such period as the Commissioner may in writing determine, and only the owner of a customs and excise warehouse referred to in section 68(3)(b) shall be entitled to such deduction;
- (g) in the case of imported petroleum naphtha entered for use as fuel

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in the manufacture of ammonia, such percentage, but not exceeding naught comma two five per cent, of any quantity so entered as may represent a loss by evaporation;

- (b) in the case of imported or excisable petrol, distillate fuels or residual fuel oils, such percentage of any quantity removed in bond unpacked by ship from one place in Namibia to another place in Namibia, as the Commissioner may in writing determine, or, if no such percentage has been so determined, a percentage equal to the full net loss incurred while the goods concerned are so removed; or
- (i) in the case of distillate fuels entered for storage and stored in a customs and excise storage warehouse, a percentage equal to the full net loss incurred, but not exceeding naught comma one five per cent, of any quantity so entered and stored in such warehouse during such period as the Commissioner may in writing determine, and only the owner of a customs and excise warehouse referred to in section 68(3)(b) shall be entitled to such a deduction.
- (23) No person shall, without the written permission of the Commissioner, divert any goods entered subject to a rebate of duty under any item of Schedule 3, 4 or 6 for export for the purpose of claiming a drawback or refund of duty under any item in Schedule 5 or 6 to a destination other than the destination declared on such entry, or deliver such goods or cause such goods to be delivered in Namibia otherwise than in accordance with this Act and, in the case of goods entered subject to a rebate of duty, otherwise than to the person who entered the goods or on whose behalf the goods were entered.
- (24) If any goods to which this section relates are used or disposed of, or dealt with or in, contrary to this Act, the whole consignment entered or transferred for use in terms of this section, of which such goods form part or formed part, or any other goods manufactured from such goods, shall be liable to forfeiture to the State.
- (25) Except with the written permission of the Commissioner, which permission shall only be granted in circumstances which he or she deems to be

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exceptional and subject to such conditions as he or she may impose in each case, any goods entered under any item of Schedule 3, 4 or 6 for manufacturing purposes, or for such other purpose as may be specified in the notes to such item, shall be used for the purpose specified in such item at the time of such entry, or such other purpose, within a period of five years from the date of such entry.

General refunds in respect of imported goods or excisable goods

- 85. (1) No refund of any duty or other charge in respect of imported goods, excisable goods, surcharge goods or fuel levy goods, other than a refund provided for in section 84 or 87, shall, except in accordance with this section, he made or granted.
- (2) The Commissioner shall, subject to subsection (4), consider any application for a refund or payment from any applicant who contends that he or she has paid any duty or other charge for which he or she was not liable, or that he or she is entitled to any payment under this Act by reason of -
 - (a) an error in determining an assessment or calculating the amount thereof;
 - (b) the duty having been assessed on a value higher than the value for duty purposes;
 - (c) a determination under section 51(8) or an incorrect tariff classification;
 - (d) the goods concerned, prior to the release thereof for home consumption, having been damaged, destroyed or irrecoverably lost as a result of or due to circumstances beyond his or her control;
 - (e) all or part of the goods concerned having been shortlanded, shortshipped or shortpacked;
 - (f) the substitution of any bill of entry in terms of section 43(5); or
 - (g) the duty having been reduced or withdrawn as provided for in section 54(3), 61(2), 62(2) or 63(2).

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- (3) Except with the written permission of the Commissioner, no application for a refund under this section shall relate to more than one bill of entry or other document in respect of which the alleged overpayment was made.
- (4) No application for a refund or payment in terms of this section shall, subject to subsection (5), be considered by the Commissioner unless it is received by the Controller, duly completed, and in the form and in accordance with the procedures, and supported by the necessary documents and other proof, as may be prescribed by rule, in order to prove that such refund or payment is due under this section, within a period of two years -
 - (a) from the date of entry for home consumption as provided in section49(2), of the goods to which the application relates; or
 - (b) from the date on which the duty to which the application relates was paid; or
 - (e) if a determination of a tariff heading, tariff subheading or item referred to in paragraph (a) of section 51(8), or a value referred to in paragraph (a) of section 75(4) is, under paragraph (d) of section 51(8) or under subsection (5) of section 75, as the case may be, amended with retrospective effect from a date before or on the date on which the duty to which the application relates was paid, or any such determination is, under section 51(8)(a) or 75(5), as the ease may be, withdrawn with such retrospective effect, and a new determination is thereunder made with effect from such withdrawal, from the date on which such amendment is effected or such new determination is made or, if such amendment or new determination is published by notice in the *Gazette*, from the date on which such amendment or new determination is so published; or
 - (d) If any Schedule is amended with retrospective effect, from the date on which such amendment is published by notice in the Gazette.
- (5) Notwithstanding subsection (4), the Commissioner may, in circumstances he or she may deem exceptional, consider any application for a

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refund or a repayment made in terms of this section after expiration of the applicable period.

- (6) If, after considering any application for a refund or payment in terms of this section, the Commissioner is satisfied that the applicant is entitled to any such refund or payment, the Commissioner may, subject to subsection (7), pay to the applicant the amount due to him or her.
- (7) Notwithstanding subsection (6), no refund shall be made under this section if, in the case of goods imported by post, the amount of such refund is less than 50 cents or, in the case of goods imported in any other manner, less than N\$Five or, in the case of excisable goods manufactured in Namibia, less than N\$Two, unless the Commissioner is satisfied that exceptional circumstances exist which may warrant such refund.

Recovery of certain amounts paid by Commissioner

- 86. (1) If the Commissioner, purporting to act under section 84 or 85, pays to any person by way of a refund or a drawback any amount to which such person is not entitled in terms of any of those sections, or which amount so paid is in excess of the amount due to such person by way of a refund or drawback in terms of any of those sections, such amount or such excess so paid, as the case may be, shall, upon a written demand by the Commissioner, be repaid by the person concerned to the Commissioner, failing which such amount shall be recoverable from such person as if it were a duty or charge payable in terms of this Act, or part of such duty or charge, as the case may be.
- (2) Subsection (1) shall mutatis mutandis apply to any amount set off in terms of section 87(a).

Set-off of certain amounts

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- 87. (a) A licensee of a customs and excise warehouse who, in terms of the rules, is permitted to pay any duty monthly or quarterly, and who -
 - paid any duty for which he or she was not liable; or

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- (ii) granted any provisional refund in terms of section 84(2); or
- (iii) becomes entitled to a refund in terms of item 534.00 of Schedule 5 or any item of Schedule 6,

may, subject to the approval of the Commissioner, at any time within a period of two years from the date on which such duty was: paid, such provisional refund was granted or such licensee became entitled to such refund, as the case may be, set off such duty. provisional refund or amount refundable against that particular duty for which such licensee subsequently becomes liable, exceptthat the duty refundable in terms of that item 534.00 be set off against the excise duty specified in Section B of Part 2 of Schedule. 1 for which such licensee subsequently becomes hable, provided the monthly or quarterly accounts or bills of entry submitted by such licensee in respect of the payment of any duty against which any duty, provisional refund or amount refundable has been set off are accompanied by a full statement by such licensee, supported by a certificate by an officer, specifying the full particulars and containing a full account of the circumstances in respect of such set-off, and such documentary proof as the Commissioner may in each case require.

(b) If a set-off contemplated in paragraph (a) is not approved by the Commissioner under that paragraph, it shall be redebited to the account of such licensee.

CHAPTER XI OFFENCES AND PENALTIES

Offences not specified

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88. (1) Any person who contravenes any provision of this Act, or who fails to comply with any provision with which it is his or her duty to comply, shall, even if such contravention or failure is not elsewhere in this Act specifically

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declared an offence, be guilty of an offence.

- (2) Any person convicted of an offence under any provision of this Act shall, if no penalty is expressly prescribed in respect of such offence, on conviction be liable to a fine not exceeding N\$8 000, or to an amount equal to three times the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment.
- (3) Any person who is convicted of an offence contemplated in subsection (2) within a period of three years after the date upon which he or she was convicted of any offence contemplated in that subsection, shall in respect of the subsequent conviction be liable to a fine not exceeding N\$16 000 or to an amount equal to three times the value of the goods in respect of which the subsequent offence was committed, whichever is the greater, or to imprisonment for a period not exceeding four years or to both such fine and such imprisonment.

Less serious offences and penalties in respect thereof

- **89.** (1) Any person who -
- (a) manufactures, or supplies the means or materials for, or assists in, the manufacturing of any still, or repairs, maintains, operates, imports, uses or sets up, or assists in the repairing, maintaining, operating, importing, using or setting up of any still, whether in his or her possession or custody, or in the possession or custody of any other person, or has in his or her possession any still, without the required lawful authority; or
- (b) is found in any place where distillation in any form or manner is illegally conducted, if it is proven that such person had no lawful excuse or reason to be in such place at such time: or
- (c) refuses or fails to comply with the lawful requirements of an officer, or refuses or fails to answer to the best of his or her ability any question which an officer in the exercise of his or her functions puts to him or her; or

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- (d) falsely holds himself or herself out to be an officer; or
- resists or hinders an officer in the exercise of his or her powers or
 in the performance of his or her functions under this Act; or
- (f) releases or sets free any person apprehended for any offence under this Act, or prevents the apprehension of any person who has committed any such offence.

shall be guilty of an offence and on conviction be liable, subject to subsection (2), to a fine not exceeding N\$8 000 or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment.

(2) A person who is convicted of an offence contemplated in subsection (1) within a period of three years after the date upon which he or she was convicted of any offence contemplated in that subsection, shall in respect of such subsequent conviction be liable to a fine not exceeding N\$16 000 or to imprisonment for a period not exceeding four years or to both such fine and such imprisonment.

Serious offences and penalties in respect thereof

- 90. Any person who -
- (a) has upon his or her premises or in his or her custody or under his or her control, or purchases or otherwise obtains, or sells or otherwise disposes of, any illicit goods, knowing such goods to be illicit goods; or
- (b) not being a licensed manufacturer or dealer, without lawful authority has in his or her possession or custody, or under his or her control, excisable goods or fuel levy goods, or any partly manufactured excisable goods or fuel levy goods, upon which duty has not been paid; or
- (c) removes, or assists in or permits the removal of, any goods in contravention of any provision of this Act; or

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- (d) renders odourless or colourless, or, prior to the sale thereof, reduces the strength of methylated spirits to a strength below a strength of 91,4 per cent absolute alcohol by volume, or prepares or sells or offers for sale or for consumption as a beverage, any preparation containing methylated spirits or spirits recovered from methylated spirits; or
- (e) removes or breaks or interferes with any lock, meter, gauge, rod, seal, mark or fastening placed on, or fitted or attached to, any warehouse, vessel, package, container or other article, place or plant, by an officer under any provision of this Act; or
- (f) damages, destroys or disposes of any goods to prevent the securing or scizure of such goods under this Act by any officer or other person authorised to secure or seize such goods, or takes into or has in his or her possession any goods which are being detained or have been seized; or
- (g) brings into Namibia or has in his or her possession any blank or incomplete invoice or any billhead or other similar document capable of being completed and used as an invoice in respect of goods which may be imported from outside Namibia, if it is proven that he or she has brought such document into Namibia or has such document in his or her possession, without any lawful reason or excuse; or
- (h) for any fraudulent purpose, makes use of a licence, permit or other document issued in respect of goods to which this Act relates; or
- (i) claims or receives any rebate, drawback, refund or payment, or sets off any amount in terms of section 87(a), which he or she knows he or she is not entitled to under this Act; or
- (j) not being authorised to do so, gives or promises to give, directly or indirectly, any reward to an officer or to any person employed by the Government, in respect of the performance or nonperformance by any such officer or person of his or her duties or

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employment under this Act, or conspores with or proposes to any such officer or person to do or to permit anything in contravention or evasion of any provision of this Act, or

- (k) being an officer or a staff member employed by the Public Service, demands or receives, except from or through the Government, any reward in respect of the performance or non-performance of any of lins or her duties under this Act, or by any wiltul act, neglect or default, does or permits or conspires or agrees to do or to permit anything in contravention or evasion of any provision of this Act; or
- attempts to commit, or assists any other person in committing any offence mentioned in this section; or
- from any goods made from or containing excisable goods or fuel levy goods, extracts or recovers such excisable goods or fuel levy goods in contravention of this Act; or
- (n) contravenes, or fails to comply with, any provision of section 17(13), 20(8), 36(5), 39(10), 67(1), 70(1), 84(9), 84(23), 98(1)(e), 123(4)(e) or 124(4); or
- fails to comply with any condition determined under section 117(2)(a).

shall be guilty of an offence and on conviction be hable to a fine not exceeding N\$20,000 or to an amount equal to three times the value of the goods in respect of which such offence was commutted, whichever is the greater, or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment.

Non-declaration in respect of certain goods

91. Any person who contravenes or fails to comply with any provision of section 14, shall be guilty of an offence and on conviction, be hable to a fine not exceeding NS8 000 or to an amount equal to three times the value of the goods concerned, whichever is the greater, or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment, and the goods.

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concerned, or any other goods in the container or package containing such goods, including such container or package, shall be liable to forfeiture to the State.

Prohibition with regard to stamps

- **92.** (1) Any person who, otherwise than for any purpose provided for in this Act, uses, or has under his or her control or in his or her possession, or makes available to another person, any stamp, seal or die -
 - (a) which is used under the authority of the Commissioner; or
 - (b) the imprint of which is identical to or resembles the imprint of a stamp, seal or die referred to in paragraph (a), or of any stamp, seal or die used by a governmental authority in a foreign country under any law of such country relating to customs or excise or to the import or export of goods.

shall be guilty of an offence and on conviction be liable to a fine not exceeding. NS2000 or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment.

(2) Any person who, for any purpose other than for any lawful purpose under this Act, manufactures or has in his or her possession or under his or her control any stamp, seal or die, the imprint of which depicts the name of a company, firm or other business entity in a foreign country, or any sign or letter which could be reasonably understood to be a reference to such company, firm or business entity, shall be guilty of an offence and on conviction be liable to a fine not exceeding N\$2000 or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment.

Irregular dealings in goods

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- 93. Any person who -
- deals in, or who assists any other person in dealing in, any goods contrary to any provision of this Act; or

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- (b) knowingly has in his or her possession any goods hable to forfeiture under this Act; or
- (c) makes or attempts to make any arrangement with a supplier, manufacturer, exporter or seller of goods imported or to be imported into, or manufactured or to be manufactured in, Namibia, or with any agent of any such supplier, manufacturer, exporter or seller, regarding any matter to which this Act relates, with the object of defeating or evading any provision of this Act.

shall be guilty of an offence and on conviction be liable to a fine not exceeding NS20 000 or to an amount equal to three times the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture to the State.

False documents and declarations

- 94. (1) Any person who makes a false statement in connection with any matter dealt with in or by this Act, or who, for the purposes of this Act, makes use of a declaration or document containing any false statement, knowing such statement to be false, shall be guilty of an offence and on conviction be liable to a fine not exceeding N\$40 000 or to an amount equal to three times the value of the goods to which such statement, declaration or document relates, whichever is the greater, or to imprisonment for a period not exceeding ten years or to both such fine and such imprisonment, and the goods in respect of which such false statement was made or such false declaration or document was used or issued, shall be liable to forfeiture to the State.
- (2) For the purposes of subsection (1), any invoice or other document relating to any kind, description, class, category, grade or quantity of goods shall be deemed to contain a false statement if the price charged by the exporter, or any value, commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information of whatever nature declared therein or thereon and which has a bearing on value for the purposes of payment of any duty or on classification in terms of any Schedule to this Act, or

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on anti-dumping duty, countervailing duty or safeguard duty, or on the extent of any rebate, refund or drawback of duty -

- (a) is not, except in so far as may be otherwise specified, exclusively related to goods of the kind, description, class, category, grade or quantity declared in such invoice or document; or
- (b) is adjusted or amended as a result of any separate transaction, arrangement, agreement or other consideration of any nature whatsoever, particulars of which are not disclosed in such invoice or document; or
- (c) represents any average or adjustment or amendment, particulars of which are not disclosed in such invoice or document, of such values, prices, commissions, discounts, costs, charges, expenses, royalties, freight, duties, taxes, drawbacks, refunds, rebates, remissions or other information in respect of goods of the same or of different kinds, descriptions, classes, categories, grades or quantities supplied by the same supplier.

Beer of higher alcoholic strength than specified on container

95. Any manufacturer of beer in whose customs and excise warehouse or on whose delivery vehicle beer is found, and which beer is packed for sale in the common customs area and is of an alcoholic strength by volume of more than naught commo five per cent higher than the strength registered and specified on the container concerned in terms of section 37, shall be guilty of an offence and on conviction be liable to a fine not exceeding NS8000 or to an amount equal to three times the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture to the State.

Certain specified offences

96. Any person who -

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- (a) fails to advise the Controller of the receipt of any amended prescribed invoice, certificate or any credit note or debit note, or of any change in the circumstances or particulars of whatever nature as specified in any prescribed invoice, certificate or in any other document, or of any refund of money or deferred or secret or undisclosed discount, commission or other credit or debit which relates to any goods and which would increase the duty payable on such goods, or exclude such goods from any rebate or refund or other privilege under this Act; or
- (b) fails to declare in, or omits from, any prescribed invoice or certificate any particulars (including value and origin) in respect of the goods to which such invoice relates and which would increase the duty on such goods or would exclude such goods from any rebate or refund or other privilege under this Act; or
- (c) applies any money or credit received by or due to him or her as a commission in such a manner as to avoid or evade any duty or obligation, or to obtain any rebate or other privilege, in respect of any goods under this Act; or
- (d) fails to issue an amended prescribed invoice or certificate if any particulars declared in any prescribed invoice or certificate in respect of any goods have changed in any manner whatsoever, or issues two or more different prescribed invoices or certificates in respect of the same goods; or
- (e) makes or attempts to make, or assists in making or attempting to make any arrangement of whatever nature with any person inside or outside Namibia in connection with any goods imported or to be imported into Namibia with the object, or having the effect, of defeating or evading the provisions of any agreement entered into between Namibia and any exporting territory which provides for the restriction of, or control over, the export into Namibia of any goods in any manner, or any restriction of, or the control over, the export of any goods into Namibia imposed by any exporting territory in any manner by arrangement with or at the instance or suggestion of or with the approval of the Government of Namibia; or

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- (f) produces to the Controller, for the purposes of paragraph (e) of section 41(1), any sample which is not a sample of the goods of which it purports to be a sample, or who, for the purpose of paragraph (d) of that subsection, produces a copy of any invoice or other document, or of any blueprint, illustration, drawing, plan or illustrated and descriptive literature which does not relate to the goods to which it purports to relate, or which is incorrect or incomplete or misleading in any respect, or who fails to comply with section 41(6); or
- (g) allocates the same identification number, code, description, character or other mark referred to in section 44(3) to different goods or to different classes or kinds of goods, or allocates more than one such identification number, code, description, character or other mark to goods of the same class or kind, or who quotes or reproduces any such identification number, code, description, character or other mark in any invoice or document relating to goods to which such number, code, description, character or other mark has not been allocated; or
- (h) contravenes or fails to comply with any of the provisions of section 112 or of any regulation made under section 81 or any rule made under section 112(5).

shall be guilty of an offence and on conviction be liable to a fine not exceeding NS-00 000 or to an amount equal to three times the value of the goods in respect of which such offence was commuted, whichever is the greater, or to imprisonment for a period not exceeding ten years, or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be hable to furfeiture to the State.

Goods irregularly dealt with liable to forfeiture

97. (1) (a) Any goods imported, exported, manufactured, warehoused, removed or otherwise dealt with contrary to any provision of this Act or in respect of which any offence under this Act has been committed, including any container relating to any

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such goods, or any plant used contrary to any provision of this Act in the manufacture of any goods shall, subject to paragraph (b), be liable to forfeiture to the State wheresoever and in possession of whomsoever found.

- (b) Notwithstanding paragraph (a), forfeiture under that paragraph shall not affect any liability in respect of any other penalty or punishment which has been incurred under this Act or under any other law, or entitle any person to a refund of any duty or surcharge paid in respect of such goods.
- (2) (a) Any ship or vehicle used in the removal or carriage of any goods liable to forfeiture under this Act shall be hable to forfeiture ander subsection (1)(a), if it is proven that such ship or vehicle was so used with the consent or knowledge of the owner of such ship or vehicle, or of any other person lawfully in possession or charge thereof.
- (b) Any ship or vehicle in which goods liable to forfeiture under this Act are used as fuel or in any other manner, shall be liable to forfeiture under subsection (1)(a), if it is proven that such goods were so used with the consent or knowledge of the owner of such ship or vehicle, or of any other person lawfully in possession or charge thereof.

Seizure

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- 98. (1) (a) An officer, magistrate or member of the Namibian Police may, by written notice in the form and in accordance with the procedures, and for the period, prescribed by regulation, detain any ship, vehicle, plant, material or goods at any place for the purpose of establishing whether such ship, vehicle, plant, material or goods are liable to forfeiture to the State under this Act.
- (b) Any ship, vehicle, plant, material or goods referred to in paragraph
 (a) may be detained as set out in that paragraph at the place where
 they are found or shall be removed to, and stored at, a place of

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security determined by an officer, magistrate or member of the Namibran Police referred to in that paragraph, at the cost, risk and expense of the owner, importer, exporter, manufacturer or the person in whose possession or on whose premises they are found, as the case may be.

- (c) No person shall remove any slup, vehicle, plant, material or goods from any place where they are detained under paragraph (a) or from a place of security determined by an officer, magistrate or member of the Namibian Police.
- (d) If any ship, vehicle, plant, material or goods referred to in paragraph (e) are liable to forfeiture under this Act, the Commissioner may, at his or her discretion, seize such ship, vehicle, plant, material or goods.
- (e) The Commissioner may, notwithstanding paragraph (d), seize any other ship, vehicle, plant, material or goods liable to forfeiture under this Act.
- (2) (a) If any goods liable to forfeiture under this Act cannot readily be found, the Commissioner may, notwithstanding anything to the contrary in this Act contained, in writing demand from any person who imported, exported, manufactured, warehoused, removed or otherwise dealt with such goods contrary to any provision of this Act, or who committed any offence under this Act rendering such goods liable to forfeiture, payment of an amount equal to the value for duty purposes or the export value of such goods, plus any unpaid duty thereon, as the case may be.
- (b) For the purposes of paragraph (a), the value for duty purposes shall be calculated in terms of this Act relating to such value whether or not the goods concerned are subject to ad valurem duty or to a duty calculated according to a unit of quantity, volume or other measurement, as the case may be, approved by the Commissioner.

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- If the amount demanded under paragraph (a) is not paid within a (c) period of 14 days after the demand for payment was made, such amount may be recovered as if it were a forfeiture incurred in terms of this Act.
- (d) This Act shall, in so far as it can be applied, mutatis mutandis apply in respect of any amount paid to the Commissioner or recovered in terms of this subsection, as if such amount
 - (i) were the goods concerned; and
 - (ii) had been seized under subsection (4).

Notice of claim by owner in respect of seized goods

- 99. (1) Any ship, vehicle, plant, material or goods which have been seized under this Act, shall be deemed to be forfeited to the State and may be disposed of interms of section 90, unless the person from whom such ship, vehicle, plant, material or goods have been seized or the owner thereof or his or her authorised agent, within a period of one month after the date of such seizure, in writing gives notice to the person so seizing or to the Commissioner or to the Controller in the area where the scizure was made, that he or she claims, or intends to claim the return to him or her of such ship, vehicle, plant, material or goods under this section.
- **(2)** If no notice is given in terms of subsection (1), no legal proceedings of whatever nature solely based upon the seizure of such slup, vehicle, plant, material or goods shall after the expiration of the period of time specified in that subsection be instituted against the State, the Minister, the Permanent Secretary, the Commissioner or any officer.
- (3) If a notice in writing has been given in terms of subsection (1), the person giving such notice may, within a period of 90 days after the date of such notice, but, except with the written consent of the Commissioner, not earlier than one month after such date, institute proceedings in the High Court of Namibia for the release of the ship, vehicle, plant, material or goods concerned, after which period of 90 days no legal proceedings of whatever nature solely based upon the

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seizure of such ship, vehicle, plant, material or goods shall be instituted against the State, the Minister, the Permanent Secretary, the Commissioner or any other officer.

Disposal of seized goods

- 100. (a) Any goods which are seized under section 98 on the grounds that they are liable to forfeiture to the State under this Act, shall forthwith be delivered to the Controller at the customs and excise office nearest to the place where they were seized, or they may be secured by the Controller by sealing, marking, locking, fastening or otherwise securing or impounding such goods on the premises where they were found, or by removing them to a place of security determined by the Controller.
- (b) The Controller shall, after forfeiture of the goods referred to in paragraph (a), cause such goods to be sold by public auction or in any other manner which the Commissioner may deem appropriate, subject to such conditions as the Commissioner may determine.
- (c) The Commissioner may in writing direct that
 - (i) in lieu of being sold, any goods referred to in paragraph(a) be destroyed or be appropriated to the State; or
 - (ii) if any goods referred to in paragraph (a) is of a perishable or dangerous nature, that such goods be sold or destroyed, as the case may be, before forfeiture.

Admission of guilt

- **101.** (1) (a) If any person -
 - (i) has, in the opinion of the Commissioner, contravened any provision of this Act or failed to comply with any such provision with which it is his or her duty to comply:

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- (ii) has, in the form and in accordance with the procedures prescribed by regulation, been informed of the alleged contravention of, or failure to comply with, any provision of this Act contemplated in subparagraph (i), and been furnished with full particulars of such alleged contravention or failure:
- (ni) in the form and in accordance with the procedures prescribed by regulation admits every element of the alleged contravention or failure contemplated in subparagraph (i) and agrees to abide by the Commissioner's decision under this section; and
- (iv) deposits with the Commissioner an amount equal to the maximum fine which may be imposed by a Court upon a conviction for the contravention or failure contemplated in subparagraph (i), or such lesser amount as the Commissioner may consider sufficient, or in lieu of making such a deposit, makes such arrangements or complies with such conditions with regard to the payment of such amount as the Commissioner may determine,

the Commissioner may, after considering the admissions made by such person as provided for in subparagraph (ii) or after conducting such enquiry as he or she deems necessary, determine the matter summarily and may, without legal proceedings, order, by way of a penalty, forfeiture to the State of the entire or of any part of the amount so deposited or arranged for.

- (b) Anything done for the purposes of paragraph (a) by an agent generally or specially authorised thereto in writing by any person, shall be deemed to have been duly done by such person in terms of that paragraph.
- (2) Any person referred to an subsection (1) may -
- in the form and in accordance with the procedures prescribed by

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regulation, and within a period of three months from the date of any determination or order made by the Commissioner under subsection (1), as the ease may be, appeal to the Minister against such determination or order so made, and the Minister may, after considering the determination or order appealed against, confirm the determination or order appealed against or make a new determination or order; or

- (b) within a period of three months after the date of the confirmation of a determination or order appealed against, or the making of any new determination or order, by the Minister under subsection (2)(a), appeal to the High Court of Namibia against such determination or order so made.
- (3) Subject to section 69(3)(b), the imposition of a penalty under subsection (1) of this section shall not be deemed a conviction in respect of a criminal offence under this Act, and no prosecution in respect of such offence shall after the payment of a penalty so imposed be instituted or proceeded with.
- (4) Nothing in this section shall in any way affect any liability relating to the forfeiture of goods or the payment of duty, or any other charges in respect of such goods.

Payment and disposal of fines and penalties

- 102. (1) Subject to subsection (2), any fine or penalty recovered by the Commissioner under section 101, shall be paid to the Controller in the area where such fine or penalty is recovered, which fine or penalty shall, together with the proceeds of the sale of anything forfeited or seized under this Act, be paid into the State Revenue Fund.
- (2) Notwithstanding subsection (1), the Commissioner may withhold an amount not exceeding one-third of any fine, penalty or proceeds referred to in that subsection, which he or she may then award to any person (including any officer) as a result of whose actions or conduct, or the information furnished by such person, the fine or penalty was imposed, or the forfeiture or the seizure made.

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(3) The Commissioner shall within a period of 30 days after making any award under subsection (2), in writing notify the Minister of the name and address of the person to whom such award was made, and the reasons for and the amount of, such award.

Remission or mitigation of penalties and forfeiture

- 103. (1) The Commissioner may, subject to such conditions as he or she deems appropriate -
 - (a) direct that any ship, vehicle, plant, material or goods detained or seized or forfeited under this Act be delivered to the owner thereof, subject to payment of any duty which may be payable in respect thereof or any charges which may have been incurred in connection with the detention or seizure or forfeiture, and further subject to such conditions providing for the payment of an amount equal to the value for duty purposes, of such ship, vehicle, plant, material or goods plus any unpaid duty payable in respect thereof, whichever may be applicable; or
 - (b) mitigate or remit any penalty incurred under section 101.
- (2) If the owner referred to in subsection (1)(a) in writing accepts the conditions contemplated in that subsection, he or she shall after such acceptance not be entitled to institute or proceed with any action for the recovery of any damages on account of the defention, seizure or forfeiture referred to in that subsection.

Recovery of penalties by process of law

104. (1) Without derogation from any powers conferred upon the Commissioner, any penalty, fine or forfeiture incurred under this Act may be recovered either by civil action or, subject to the Criminal Procedure Act, 1977 (Act No. 51 of 1977), upon criminal prosecution in any court of competent jurisdiction, and in the case of a criminal prosecution the court passing sentence may, in addition to such sentence, make an order regarding the payment of any unpaid duty or charge, or grant a civil judgment or enforce a forfeiture.

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(2) Any civil proceedings under this section shall be instituted in the name of the Minister.

Jurisdiction of courts

- 105. (1) A Magistrate's Court has jurisdiction to try any person for any offence in terms of this Act if the goods, or any portion of such goods, in respect of which such offence was committed were found within, or was conveyed from, to or through the area of jurisdiction of such court.
- (2) If any person, at any place deemed under section 6(2) to be a place of entry for Namibia, or in any territory with the government of which an agreement has been concluded under section 56, commits an offence in terms of this Act, such offence shall be deemed to have been committed in the area of jurisdiction of any court in which such person finds himself or herself at any point in time after the commission of such offence.
- (3) Notwithstanding anything to the contrary in any other law contained, a Magistrate's Court has jurisdiction -
 - (a) to impose any penalty prescribed by, or to make any order of court provided for in, this Act; or
 - (b) to give judgment for any amount claimed under this Act, together with the costs of obtaining such judgment.

Notice of intended proceedings and period for instituting proceedings

106. (1) No legal proceedings shall, subject to subsection (2), be instituted against the State, the Minister, the Permanent Secretary, the Commissioner or an officer, as the case may be, in respect of anything done in pursuance of this Act, until a period of one month has expired after delivery to the Commissioner of a notice in writing setting forth clearly and explicitly the cause of action, the remedy sought, the full names and surname and physical address of the person who intends to institute proceedings and the name and address of the legal practitioner, if any, acting on behalf of such person.

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(2) Subject to section 99, no legal proceedings contemplated in subsection (1) shall be instituted after the expiration of a period of one year from the date upon which the cause of action first arose.

CHAPTER XII GENERAL

Approval of container operators

- 107. (1) The Commissioner may, subject to subsection (2) and with the concurrence of the Permanent Secretary: Works, Transport and Communication, and further subject to the conditions prescribed by rule and as the Commissioner may in respect of a particular case determine, for the purpose of operating containers in Namibia, approve, in the form so prescribed, any person providing international transportation of containerized goods.
- (2) An application for an approval under subsection (1) shall be made in the form and in accordance with the procedures prescribed by rule.

Master, container operator or pilot may appoint agent

- 108. (1) Notwithstanding anything to the contrary in this Act contained, the master of a ship, a container operator or the pilot of an aircraft may, subject to subsection (2) and at his or her own risk, instead of himself or herself performing any act, including replying to any question, required by or in terms of any provision of this Act to be performed by him or her, in writing appoint an agent to perform any such act on his or her behalf, and any such act performed by such agent so appointed shall in all respects and for the purpose of this Act be deemed to be the act of such master, container operator or pilot, as the case may be.
 - (2) Notwithstanding subsection (1) -
 - (a) any master, container operator or pilot referred to in that subsection shall, upon receipt of a written demand by the Controller, appear before the Controller in person, or personally attend to or act in

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respect of or relating to any matter contemplated in that subsection: and

(b) no master, container operator or pilot who has appointed an agent under that subsection shall be relieved from the liability for the fulfilment of any obligation imposed upon such master, container operator or pilot by this Act or to any penalty which may be incurred in respect of any obligation so imposed.

Liability of principal for acts of agent

109. Every importer, exporter, master, container operator, pilot, manufacturer, licensee, remover of goods in bond or other principal shall, for the purposes of this Act, be bound by any act done by an agent appointed under section 108(1) and acting on his or her behalf, whether in or outside Namibia.

Liability of agent for obligations imposed on principal

- 110. (1) An agent appointed under section 108(1) by any master, container operator or pilot and who in writing has accepted such appointment, or any person who represents himself or herself to any officer as the agent of any master, container operator or pilot, and who is accepted as such an agent by such officer, shall be liable for the fulfilment, in respect of the matter concerned, of all obligations, including the payment of duty and charges, imposed by this Act on such master, container operator or pilot, and to any penalties or forfeitures which may be incurred in respect of such matter.
 - (2) (a) An agent appointed in writing by any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal, and who in writing has accepted such appointment, or any person who represents himself or herself to any officer as the agent of any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal, and is accepted as such by such officer, shall, subject to paragraph (b), be liable for the fulfilment, in respect of the matter concerned, of all obligations, including the payment of duty and charges, imposed by this Act on such importer, exporter, manufacturer, licensee, remover of goods in bond or other principal,

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and to any penalties which may be incurred in respect of such matter,

- (h) An agent or person referred to in paragraph (a) shall be hable in respect of the non-fulfilment of any obligation as set out in that paragraph, if it is proven that -
 - (i) he or she was a party to such non-fulfilment of any obligation by any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal referred to in paragraph (a); and
 - (ii) when he or she became aware of such non-fulfilment, he or she did not notify the Controller thereof as soon as practicable; and
 - (iii) he or she did not take all reasonable steps to prevent such non-fulfilment.
- (c) No importer, exporter, manufacturer, beensee, remover of goods in bond or other principal shall by virtue of any provision of paragraph (a) or (b) be relieved from the hability for the fulfilment of any obligation imposed upon him or her by or under this Act or to any penalty which may be incurred in respect thereof.
- (3) (a) A shipping and forwarding agent, or any agent acting for the master of a ship or the pilot of an aircraft, or any other class or category of agents which the Permanent Secretary may prescribe shall, before transacting any business with the Ministry, and any class of eatrier of goods to which this Act relates and which the Permanent Secretary may prescribe shall, before conveying any goods, furnish to the Commissioner security in such form or in such amount as may be prescribed by regulation or as the Commissioner may, subject to paragraph (b), from time to time require for the due observance of the provisions of this Act.
- $\frac{1}{\sqrt{2}}(b)$ Notwithstanding paragraph (a), the Commissioner may require

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from any agent or earrier, special or additional scentrity in respect of any particular transaction or carriage of goods.

- (4) (a) An agent (including a representative or associate of the principal) representing or acting for or on behalf of any exporter, manufacturer, supplier, shipper or other principal outside Namibia who exports goods to Namibia, shall, subject to paragraph (b), be liable, in respect of any goods ordered through him or her or obtained by an importer by means of his or her services, for the fulfilment of all obligations imposed upon such exporter, manufacturer, supplier, shipper or other principal by or under this Act, and to any forfeitures which may be incurred by such exporter, manufacturer, supplier, shipper or other principal under this Act.
- (b) Notwithstanding paragraph (a), an agent referred to in that paragraph shall only be liable as set out in that paragraph if it is proven that -
 - (i) be or she was a party to the non-fulfilment of any obligation by the exporter, manufacturer, supplier, shipper or other principal concerned; and
 - (ii) when he or she became aware of the non-fulfilment referred to in subparagraph (i), he or she did not notify the Controller thereof as soon as practicable; and
 - (iii) he or she did not take all reasonable steps to prevent the non-fulfilment referred to in subparagraph (i).
- (c) Every agent of a class referred to in paragraph (a) and specified in the rules for the purposes of this paragraph, shall register himself or herself with the Commissioner and shall, subject to paragraph (d), furnish security in such form or in such amount as may be prescribed by regulation or as the Commissioner may from time to time require for the due observance of any provision of this Act.

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- (d) Notwithstanding paragraph (c), the Commissioner may accept security from any association of agents as may be approved by the Commissioner in writing, and which association undertakes to furnish security on behalf of its members.
- (e) No agent referred to in paragraph (c) shall conduct any business on behalf of any exporter, manufacturer, supplier, shipper or other principal referred to in paragraph (a) after a date determined by the Minister by notice in the Gazette, unless such agent has complied with paragraph (c).
- (f) The registration and operations of any agent referred to in paragraph (e) shall be subject to such conditions as the Permanent Secretary may prescribe by rule and the Commissioner may cancel the registration of any agent who has persistently contravened or failed to comply with any provision of this Act, or who is found guilty under any provision of section 90, 93, 94, 95 or 96.
- (5) Any liability in terms of subsection (1), (2) or (4)(a) shall cease after the expiration of a period of two years from the date on which it was incurred in terms of the subsection concerned.

Agent may be called upon to produce power of attorney

111. If any person makes an application to an officer to conduct any business on behalf of any other person, or if any person presents himself or herself to an officer as the agent of any other person, such officer may require the person so applying or presenting lamself or herself, to produce a power of attorney in the form prescribed by rule, signed by the person on whose behalf such application is made or on whose behalf the person so presenting himself or berself is alleged to be acting, and in default of the production of such power of attorney, the officer may refuse to allow such business to be conducted.

Business accounts or other documents to be available for inspection

112. (1) (a) Any person conducting any business in Namibia shall in Namibia in the official language keep such books, accounts

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or documents relating to his or her business transactions as may be prescribed by regulation, and such books, accounts or documents shall be kept in such form and in accordance with the procedures, and shall be retained for such period, as may be so prescribed.

- (b) Different provisions may be prescribed under paragraph (a) in respect of different classes or kinds of books, accounts or documents, or different classes of persons conducting business, or different kinds or classes of businesses, as contemplated in that paragraph.
- (2) The Commissioner may, subject to such conditions as he or she may determine, allow any person referred to in subsection (1) to, in lieu of any book, account or document required to be retained in terms of that subsection, retain a reproduction of any such book, account or document in the form of a microfilm, or in any other form or by means of any other process approved by the Commissioner in writing.
- (3) Any person referred to in subsection (1) shall upon a written demand made by the Controller or by the Commissioner, as the case may be, produce to him or her such books, accounts or documents referred to in that subsection as he or she may require, and such person shall render such returns or submit such particulars in connection with his or her transactions to the Commissioner as he or she may from time to time in writing request.
- (4) The Commissioner may, subject to such conditions as he or she may determine, allow any person referred to in subsection (1) to, in lieu of any book, account or document required to be produced in terms of subsection (3), produce a copy of such book, account or document obtained by means of any manner of reproduction referred to in subsection (2), and such copy shall, subject to such conditions so determined, for the purposes of this Act have the force and effect of the original book, account or document concerned.
 - (5) The Permanent Secretary may prescribe -

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 the books, accounts, documents, transactions or operations in respect of which a chartered accountant's certificate shall be

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- produced to the Controller by the class of persons referred to in subsection (1) as he or she may so prescribe; and
- (b) the nature and form of a certificate contemplated in paragraph (a) and the intervals at which such a certificate shall be produced in terms of that paragraph.

Sellers of goods to produce proof of payment of duty

- Any person selling, offering for sale or dealing in imported or excisable goods or fuel levy goods, or removing such goods, or having entered such goods into his or her books, or having such goods mentioned in any document referred to in section 84(5) or 112, shall, when so requested by an officer, furnish such officer with particulars of the person from whom the goods were obtained and, if such first-mentioned person is the importer or manufacturer or owner of such goods, he or she shall furnish particulars of the place where the duty due on such goods was paid, the date of payment, the particulars of the entry for home consumption and the marks and numbers on the containers, cases, packages, bales or other articles concerned, which marks and numbers shall correspond to the marks and numbers on, or contained in, the documents produced as proof of the payment of the duty.
- (2) In any prosecution or proceedings under this Act, any statement in any record, letter or any other document kept, retained, received or dispatched by or on behalf of any person to the effect that any goods of or at a particular price, value (including any commission, discount, cost, charge, expense, royalty, freight, tax, drawback, refund, rebate, remission or other information which relates to such goods and has a bearing on such price or value) or quantity, quality, nature, strength or any other characteristic, have been manufactured, imported, ordered, supplied, purchased, sold, dealt with or in, or held in stock by such person at any time, shall be *prima facir* evidence that he or she has at such time manufactured, imported, ordered, supplied, purchased, sold, dealt with or in, or held in stock, goods of or at such price. Value, quantity, quality, nature, strength or other characteristic.

Liability of company or partnership

 4 **114.** (1) In this Act, any reference to a person shall be deemed to

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include a reference to a company, close corporation, co-operative society, firm, partnership, statutory body, club or other juristic person, and in the event of any contravention of or non-compliance with, or the incurring of any liability under, this Act by any company, close corporation, co-operative society, firm, partnership, statutory body, club or other juristic person, any person having the management of any premises or business in, or in connection with which the contravention or non-compliance took place, or the liability was incurred, shall, subject to subsection (2), as a result of such contravention or non-compliance, be guilty of an offence and on conviction be liable to the penalties prescribed in respect of such contravention or non-compliance, and may be held liable in respect of any liability so incurred in terms of this Act.

- (2) A person referred to in subsection (t) shall only be liable as contemplated in that subsection if it is proven that such person -
 - (a) connived at or permitted; or
 - (b) had knowledge of and did not take all reasonable steps to prevent,

the contravention or non-compliance contemplated in that subsection.

Interest on outstanding amounts

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- 115. Notwithstanding anything to the contrary in any law contained -
- (a) interest shall be payable from such date and for such period as the Permanent Secretary may prescribe on any outstanding amount payable in terms of this Act, other than the outstanding amount in respect of any penalty or forfeiture so payable;
- (b) the interest payable in terms of paragraph (a) shall be calculated at the rate which the Permanent Secretary may prescribe, but which rate shall not exceed the rate of interest prescribed under the Prescribed Rate of Interest Act, 1975 (Act No. 55 of 1975);
- (c) the Commissioner may on such conditions as he or she may deem necessary -

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- (i) remit any interest for which any person is liable by virtue of this section;
- (ii) permit payment of any amount referred to in paragraph (a)
 by way of instalments of such amounts and at such times
 as he or she may determine;
- (d) any instalment paid as determined under paragraph (c) shall be utilised by the Commissioner to discharge, in that order, any penalty, forfeiture, interest or duty, or any other amount or amounts due by the person concerned in terms of this Act;
- (e) the interest payable in terms of paragraph (a) shall be calculated monthly, and for such purpose a portion of a month shall be regarded as a full month; and
- (f) any interest recovered under this section shall be for the benefit of the State Revenue Fund.

Samples

- 116. (1) An officer may on entry of any imported goods or during the manufacture of any excisable goods, or at any time after such entry or manufacture, and without payment of any compensation, from any person in possession of such imported goods or of any manufactured or partly manufactured excisable goods, take samples of such imported, manufactured or partly manufactured goods or of materials intended for the manufacture of excisable goods or of goods used under Chapter X, for examination or for ascertaining the duties payable on such goods or for such other purpose as may be prescribed by rule, and such samples shall be dealt with and accounted for in such manner as the Commissioner may direct.
- (2) For the purpose of determining the duty leviable in respect of any goods comprising a single consignment, or any goods in any vessel, tank or other container of goods, the nature or characteristics of all the goods in such consignment, vessel, tank or other container shall be deemed to correspond to the nature or characteristics of any sample taken by the officer from such consignment, vessel, tank or other container.

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Expenses relating to landing, examination, weighing or analysis

- 117. (1) (a) The handling of or dealing with goods for the purposes of this Act shall be performed by or at the expense and risk of the importer, exporter, manufacturer or owner, as the case may be, of the goods and who has control of such goods, except in the case of goods examined at a customs and excise warehouse, at which place such handling of or such dealing with goods shall be performed at the expense and risk of the owner of such goods.
- (b) Any goods referred to in paragraph (a) remaining in the custody or under the control of the Commissioner after expiry of a period of 28 days from the date of due entry of such goods, may be removed by the Controller to the State warehouse or to any other place designated by the Controller in writing, and may thereupon be disposed of in accordance with section 46.
- (2) (a) Subject to the further provisions of this Act, the Commissioner shall not, except on such conditions, including conditions relating to security, as may be determined by him or her in writing, allow goods to pass from his or her control until the provisions of this Act or any law relating to the import into, or the export from, or the transit carriage through. Namibia of goods have been complied with in respect of such goods, and the State or the Minister or the Permanent Secretary or the Commissioner or any officer shall not be liable in respect of any claim arising from the detention of goods pending the decision of the Commissioner, or for the costs relating to such detention.
- (b) If the Commissioner deems it necessary for the purposes of paragraph (a) of this subsection or of section 116(1) that any goods should be analysed, he or she may in writing direct that such goods be analysed by a person designated, and in accordance with a method determined, by him or her.
- (3) The cost of analysis of any goods for the purposes of subsection (2)(b) shall be borne by the importer, exporter, manufacturer or owner, as the

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case may be, of such goods, except if the Commissioner, subject to subsection (4), deems the analysis necessary for the purposes of subsection (2)(a) and the result of the analysis confirms the correctness of the declaration or bill of entry made or presented by such importer, exporter, manufacturer or owner in respect of such goods.

(4) Notwithstanding subsection (3), the cost relating to any analysis contemplated in that subsection shall not be borne by the State if such analysis is carried out in connection with any application for the refund of duty or substitution of any entry, or if the result of any analysis shows that the goods concerned were incorrectly or insufficiently described on the invoice concerned as prescribed by rule.

Control in respect of manufacturers of certain goods or materials and persons who conduct processes in connection with such goods or materials

- 118. (1) The manufacturer of any goods or materials used or capable of being used in the manufacture of any goods to which this Act applies, or any person who carries out any preliminary, intermediate or supplementary process in connection with such goods or materials, or in connection with any goods to which this Act applies, shall, in accordance with the written directions of the Commissioner -
 - (a) register with the Commissioner any formula, factory, machinery, instrument, appliance or apparatus used in connection with the manufacture of goods or materials, or the conducting of any process as the Commissioner may require;
 - (b) comply with such conditions relating to such manufacture or to the conducting of any such process as the Commissioner may in each case impose;
 - (c) keep such records as the Commissioner may in writing require relating to -
 - the nature, characteristics, source, origin or quantities of the ingredients of such goods or materials, or of such other

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- particulars relating to the ingredients of such goods or materials as the Commissioner may in writing specify;
- (ii) the processes carried out in respect of the goods or materials referred to in subparagraph (i);
- (iii) the persons on whose behalf any of the processes referred to in subparagraph (ii) were carried out; and
- (iv) the purchasers of the goods or materials referred to in subparagraph (i); and
- (d) (i) render such returns or furnish such certificates in respect of such goods or materials; and
 - (ii) produce such documents in support of any records kept in terms of paragraph (c), or returns or certificates rendered or furnished in terms of paragraph (d),

as the Permanent Secretary may prescribe.

(2) For the purposes of subsection (1), any preliminary, intermediate or supplementary process in connection with any goods or materials referred to in that subsection, shall include any process relating to the ordering, purchasing, selling or disposal of, and the entering into any contract for the manufacture of, any such goods or materials.

Destruction of goods and detention of ships or vehicles

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- 119. (1) If, in the opinion of the Commissioner, it is necessary for the safeguarding of public health, or for the safety of the public or of the State, he or she may at any time, and at the expense and risk of the importer, exporter, owner, master or pilot concerned, as the case may be, in such manner and subject to such conditions as the Commissioner may determine -
 - (a) cause any goods under customs and excise control to immediately be destroyed or otherwise disposed of; or

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- (b) delay the departure of any ship or vehicle from any place in Namibia for a period not exceeding 48 hours.
- (2) No person shall be entitled to any compensation in respect of any loss arising out of any *hona fide* action or conduct of the Commissioner under subsection (1).

Instruments and tables

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- 120. (1) Except as otherwise provided in this Act, the Permanent Secretary may prescribe the instruments, meters, gauges and other appliances, and the tables, formulae and other methods of calculation to be used in ascertaining the mass, quantity, strength, relative density, temperature, pressure or any other characteristics of any goods for the purposes of this Act.
- (2) The Permanent Secretary may, for the purpose of calculating the quantity or volume of any goods which have been manufactured or used as contemplated in this Act, prescribe tables estimating or indicating the quantity of such goods which shall be deemed to have been manufactured from any given quantity of any other goods, or the quantity of goods which shall be deemed to have been used in the manufacture of any given quantity of any other goods manufactured therefrom.

Production of certificate issued by officer on registration of certain motor vehicles

- 121. (1) No motor vehicle registering authority in Namibia shall register any imported motor vehicle unless a certificate issued by an officer is produced stating that the requirements of this Act in respect of such vehicle have been complied with.
- (2) For the purposes of subsection (1) the expression "imported motor vehicle" does not include any motor vehicle manufactured in Namibia or which enters Namibia from any territory with the government of which an agreement has been concluded under section 56.

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Wrecks

- 122. (1) For the purposes of section 74 and of this section, "wreek" includes -
 - (a) flotsam, jetsam and lagan;
 - (b) any portion of a ship lost, abandoned or stranded, or of the cargo, stores or equipment of such ship, or any other goods thereon; and
 - (c) any portion of an aircraft which has been wrecked or abandoned, or of the cargo, stores or equipment of such aircraft, or any other goods thereon.
- (2) Any person who has in his or her possession, or who acquires or obtains, any wreck, shall without delay give notice thereof to the nearest Controller and shall (unless he or she is the owner of such wreck or the duty authorised agent of the owner) if so required, forthwith deliver such wreck, or allow it to be delivered, to such Controller, and unless it is necessary for the preservation or safe-keeping of such wreck, no person shall without the written permission of such Controller remove or after such wreck in any manner.
- (3) Subject to this Act, any wreck found in, or brought into, Namibia may, at any time after it has come under the control of the Controller, be disposed of by him or her under section 46.

Prohibitions and restrictions

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- 123, (1) No -
- (a) eigarettes with a mass of more than 2 kilogram per 1 000 cigarettes;
- (b) unlawful reproduction of any item or article, if such reproduction is prohibited from import under any law relating to copyright:
- (c) prison-made or penitentiary-made goods;

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- (d) publication or object or film as defined in section 47 of the Publications Act. 1974 (Act No. 42 of 1974), which is not intended for exhibition in public and which is undesirable as defined in that section; or
- (e) goods which may, in terms of any provision of this Act or of any other law, only be imported into Namibia in terms of a permit, certificate or other authority, unless imported under such a permit, certificate or other authority which purports to be issued by virtue of any such provision.

shall be imported into Namibia, unless in terms of a permit issued by the Permanent Secretary: Trade and Industry.

- (2) The Minister may by notice in the Gazette suspend the operation of any provision of subsection (1) for such period of time as the Minister may specify in such notice, if he or she deems such suspension in the public interest.
- (3) The Permanent Secretary may by role prohibit or restrict the coastwise carriage or the transit carriage through Namibia of any goods referred to in subsection (1), or of any other goods in respect of any such prohibition or restriction which he or she deems necessary in the public interest.
 - (4) (a) An officer may, for the purposes of any law other than this Act, or at the request of a member of the Namibian Police or of the authority administering such other law, detain any goods while such goods are under customs control.
 - (b) Goods referred to in paragraph (a) may be detained under that paragraph at the place where such goods were found, or shall be removed to and stored at a place of security determined by an officer referred to in paragraph (a).
 - (c) No person shall remove any goods from any place where such goods were detained under paragraph (a) or from a place of security determined by an officer under paragraph (b).

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- (d) Any goods detained under paragraph (a) may be released by the Commissioner to the Namibian Police, to the authority administering any law contemplated in paragraph (a), or to the importer or the exporter concerned.
- (5) No person shall manufacture eigarettes if the mass of the tobacco contained in such eigarettes exceeds 2 kilogram per 1 000 eigarettes.

Duty payable constitutes a debt to the State

- 124. (1) (a) (i) The actual amount of duty for which any person is liable under this Act in respect of any goods imported into, or exported from, or manufactured in. Namibia shall from the date on which liability for payment of such duty commences; and
 - (ii) any interest payable, or any fine, penalty or forfeiture incurred under this Act shall, from the time when it became payable,

constitute a debt to the State due and payable by such person, and any goods in a customs and excise warehouse or in the custody of the Commissioner (including goods in a rebate storeroom) and belonging to such person, any goods imported or exported by such person subsequent to the date upon which such debt became due, or any imported goods on any premises in the possession or underthe control of such person, or any goods in respect of which an excise duty or fuel levy is prescribed (whether or not such duty or levy has been paid) or any materials for the manufacture of such goods, or any such materials on any premises in the possession or under the control of such person, or any vehicles, machinery, plant or equipment in the possession or under the control of such person in which fuel in respect of which any duty or levy is prescribed (whether or not such duty or levy has been paid), is used. transported or stored, may be detained in accordance with subsection (2) and shall be subject to a lien until such debt to the State is paid in full.

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- (b) Any plant or still used for the manufacture of any goods in respect of which an excise duty or fuel levy is prescribed and which is in the possession or under the control of any person referred to in paragraph (a) or on any premises in the possession or under the control of such person, shall, subject to paragraph (c), be subject to a ben from the time when the liability for the duty or levy payable as contemplated in paragraph (a) in respect of any goods so manufactured commences until the debt concerned is paid, as if such plant or still is detained in accordance with subsection (2).
- (c) Notwithstanding paragraph (b), the Commissioner may in writing allow any plant or still referred to in that subsection to be used for such purposes and subject to such conditions as he or she may in each case impose.
- (d) Any capital goods in respect of which any surcharge has been withdrawn in terms of any permit issued by the Permanent Secretary: Trade and Industry shall, as security for the surcharge so withdrawn, be subject to a lien until the conditions specified in such permit have been complied with to the satisfaction of that Permanent Secretary, as if such goods are detained in accordance with subsection (2), unless, to the satisfaction of the Commissioner, other security is furnished.
- (e) Any claim by the State against any person in respect of a debt due as contemplated in paragraph (a) shall, notwithstanding any provision in any other law, have preference to the claim of any other person in respect of any goods or other item subject to a lieu as contemplated in paragraph (a) or (b), and the State may proceed to recover the amount outstanding in respect of such claim if the debt is not paid within a period of three months after the date on which such debt became due.
- (f) Any refund of a duty or of a deposit, or of any other amount due to any person in respect of any matter whatsoever, may be set off against a debt referred to in paragraph (e).

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- (2) The Commissioner or an officer may, subject to subsection (3), detain any goods or other tem referred to in subsection (1 na) by scaling, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found, or by removing it to a place of security determined by the Commissioner.
- (3) Notwithstanding subsection (2), the Commissioner may allow any goods or item referred to in that subsection to be used by any person under such conditions as the Minister in each case may impose.
 - (4) No person shall remove -
 - (a) any plant or soft, which is subject to a lien in terms of subsection (1)(b), from any place designated by an officer; or
 - (b) any goods or other item detained under subsection (2) from the premises referred to in that subsection or from the place of security to which it may have been removed under that subsection.
- (5) Any reference to goods in this section shall be deemed to include a reference to the container or package of such goods.

Entries or oaths made outside Namibia of full force and effect

125. Any entry, document, oath or declaration required to be made, executed or signed under this Act and so made, executed or signed outside Namibia shall, if so made, executed or signed before an officer, be binding and of full force and effect in Namibia.

Mapufacture of excisable goods solely for use by the manufacturer thereof

- 126. (1) Notwithstanding anything to the contrary in this Act contained, and in respect of any excisable goods (except ethyl alcohol) manufactured by natural persons (except under item 604.00 of Schedule 6) for their own use and not for sale or disposal in any manner -
 - (a) the Permanent Secretary may, if he or she is of the opinion that such manufacturing results in or is likely to result in

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loss of revenue, or is likely to be detrimental to any industry in Namibia to such extent as to warrant any action described in this paragraph, by rule prohibit the sale to any such person of any plant, apparatus, appliance, instrument or material used or suitable to be used in, or designed for the manufacture of, such excisable goods, or impose such conditions in respect of the advertising or sale of such plant, apparatus, appliance, instrument or material as the Permanent Secretary deems appropriate; or

(b) the Commissioner may

- (i) for the purpose of calculating the duty payable on such excisable goods manufactured by any such person, estimate the quantity of such goods so manufactured or the strength or other characteristics of any such quantity in any manner he or she may deem appropriate:
- (ii) relating to any quantity of such excisable goods in respect of which duty will become payable, accept duty (or any portion of such duty), calculated in any manner which he or she deems reasonable, from any person who, to the manufacturer of such excisable goods, sells or disposes of any material for use in the manufacture of such excisable goods; or
- (iii) (aa) if he or she is of the opinion that such manufacturing does not result in or is not likely to result in a loss of revenue, or is not or is not likely to be detrimental to any industry in Namibia to the extent stated in paragraph (a); or
 - (bb) if, in the manufacture of such excisable goods, used parts or material on which any

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duty had been paid previously, was used to such extent as he or she deems reasonable,

exempt such excisable goods from the entire duty, or from any portion of the duty, payable on such goods, subject to such conditions as he or she may in each case impose.

- (2) The manufacturer of any goods exempted from the entire or from any portion of the duty under this section, shall be hable for payment of the entire or of such portion of the duty as the Commissioner may determine, if such goods are sold or disposed of by such manufacturer.
- (3) The Permanent Secretary may, subject to such conditions as he or she in each case may impose, by rule exempt any goods to which this section relates from any provision of Chapter IV, V or VIII of this Act.

Statistics |

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- Statistics, as the Minister in writing may determine, relating to -
- (a) the import and export trade of;
- (b) excisable goods manufactured in; or
- (e) fuel levy goods manufactured in or imported into.

Namibra shall be compiled and tabulated by the Commissioner, and published by the Minister by notice in the *Gazette*, in such form and at such times as the Minister may deem appropriate.

- (2) For the purposes of subsection (1), any person -
- (a) entering any goods for import or export shall, in addition to any particulars necessary for making doe entry of such goods, furnish particulars relating to such goods as the Commissioner may from time to time require for the compilation of import and export statistics contemplated in subsection (1); or

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- (h) manufacturing any excisable goods or fuel levy goods shall, in such manner and at such times as the Commissioner may require, for excise duty purposes under section 78 or for fuel levy purposes, furnish the value of all excisable goods or fuel levy goods manufactured by him or her, whether or not such goods are subject to ad valorem duty or to a duty calculated according to a unit of quantity or of volume, or any other measurement, as the case may be.
- (3) For the purpose of paragraph (b) of subsection (2), the value of any goods for fuel levy purposes shall be deemed to be equal to the value for excise duty purposes under section 78 in respect of such goods manufactured in Namibia.

Delegation of powers

128. The Minister may, subject to such conditions as he or she may determine and for such period of time as he or she in each case may specify, an writing delegate to the Permanent Secretary or to the Commissioner any of his or her powers under this Act, excluding any power relating to the amendment of any Schedule or to the making of any regulation, but shall not be divested of a power so delegated by him or her.

Substitution of Schedules

129. If any Schedule to this Act or any part or item thereof, is substituted and the new Schedule or any part or item thereof provides that the Minister or the Permanent Secretary or the Commissioner, as the case may be, may impose any condition, or approve of any matter or thing in relation to any class or kind of goods, any condition imposed or any approval given before such substitution by the Minister or by the Permanent Secretary or by the Commissioner, as the case may be, under the Schedule or part or item in relation to such class or kind of goods shall be deemed to have been imposed or given under the new Schedule or part or item, as the case may be.

Regulations and rules

130. (1) The Minister may make regulations

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- (a) prescribing the powers, duties and functions, and the hours of attendance, of officers;
- (b) determining services for which charges shall be payable, the rate and method of payment of such charges and the conditions attached to such services;
- (c) relating to the reporting inwards and outwards of ships and aircraft (including such reporting of ships or aircraft calling or landing at places not designated as places of entry or customs and excise airports under this Act), the entry or departure of vehicles overland, the landing, loading, removal, detention, release, examination, carriage or bandling of cargo (including transit and coastwise cargo), the control of persons (including their baggage and goods) entering or leaving Namibia, the placing into or removal from any State warehouse of goods and the removal in bond of goods;
- (d) relating to the control of the storage or manufacture of goods in customs and excise warehouses (including the suitability of any buildings, plant or method of manufacture for the purposes of this Act, the hours for conducting any or all operations in any such warehouse, the supervision by officers of any such operations, the secoring or marking of such plant, the inspection of, and the removal of goods from, such warehouses), the testing of the output of stills, the conditions on which stills may be made, be kept in possession, imported, disposed of or used and the fresh fruit or other items which may, or which shall not, be used by an agricultural distiller for the distillation of spirits:
- (e) relating to the import, export, transit or coastwise carriage of goods, the entry of goods, the payment of duties or other charges or fees, the costs which shall, for the purposes of section 50, be included in or excluded from the production cost of goods in general or of any class or kind of goods, and the movement of goods to and from any territory with the government of which an agreement has been concluded under section 56;

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- (f) prescribing the form of and the particulars to be inserted in or on invoices or certificates in respect of any goods to which this Act applies and which are imported into or manufactured in Namibia;
- (g) relating to the collection of dates by means of stamps, the method of applying stamps or stamp impressions or other marks to containers, the cancellation of stamps, the use of franking or counting machines, inks, dies or other appliances or materials, the accounting for stamp labels and stamp dates, and the disposal of stamp labels;
- (h) relating to the collection of excise duties or fuel levy, the times when and the manner in which such duties or levies will be collected, and the granting of any extension of payment thereof;
- (i) relating to the collection of duties which become payable under subsection (2) of section 65;
- (j) governing the entry of goods under any item of Schedule 3, 4, 5 or 6 and prescribing the conditions on which such goods may be so entered or such goods may be transferred from one manufacturer or owner to another manufacturer or owner, as the case may be, or such goods may be used, and as to the registration of manufacturers or owners so entering goods, including -
 - (i) requirements as to the suitability of buildings, premises, storerooms and methods of manufacture for the purposes of this Act to be complied with:
 - (ii) the records to be kept; and
 - (iii) the form of the application for registration, and the particulars to be furnished,

by such manufacturer or owner:

 $\{k\}$ — prescribing the returns and price lists to be rendered by importers

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or manufacturers or owners of any class or kind of goods:

- (l) relating to security matters;
- (m) relating to all matters which by this Act are required or permitted to be prescribed by regulation; and
- (n) relating to any other matter which the Minister may deem necessary or useful to prescribe by regulation for the purposes of this Act.
- (2) The Permanent Secretary may make rules -
- (a) prescribing the form of any licence, permit, bill of entry or certificate, or any other document, register, stockbook or return not prescribed by regulation and which he or she deems necessary to prescribe for the effective administration of this Act;
- (b) relating to the circumstances under which a licence may be granted, the procedures relating to an application for the granting of a licence, including the manner in which such an application shall be lodged and considered, the requirements for the granting of an application for a licence, and the procedures relating to the issuing and the renewal of a licence, including the fees payable, if any, relating to the application for, or the issuing of or the renewal of a licence;
- (c) prescribing the application form or forms and other particulars to be submitted when applying for any licence or permit in terms of this Act; and
- (d) in respect of any matter in relation to which the Permanent Secretary may make roles under this Act, or in relation to which it is provided that such matter is to be dealt with in accordance with rules made by him or her.
- (3) The regulations or rules made under this section may, unless otherwise provided in this Act, provide penalties for any contravention thereof or

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failure to comply therewith not exceeding the penalties specified in subsection (2) of section 88.

Repeal of laws and savings

- 131. (1) Subject to subsection (2), the laws specified in Schedule 9 are hereby repealed to the extent set out in the third column of that Schedule.
- (2) Anything done or purporting to have been done under a provision of any law specified in Schedule 9 and which could have been done under a corresponding provision of this Act, shall be deemed to have been done under such corresponding provision of this Act.

Short title and commencement

132. This Act shall be called the Customs and Excise Act, 1998, and Sold 1845 shall come into operation on a date to be determined by the Minister by notice in Sold 1846 the Gazette.

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SCHEDULE 9 LAWS REPEALED

(Section 131)

No and year	Short title	Extent of
of law		repeal
Act No. 91 of 1964	Customs and Excise Act, 1964	The whole
Agt No. 95 of 1965	Customs and Excise Amendment Act, 1965	The whole
Act No. 57 of 1996	Customs and Excise Amendment Act, 1966	The whole
Act No. 96 of 1967	Customs and Excise Amendment Act, 1967	The whole
Act No. 85 of 1968	Customs and Excise Amendment Act, 1968	The whole
Act No. 25 of 1969	South West Africa Affairs Act, 1969	Section 6
Act No. 105 of 1969	Customs and Excise Amendment Act, 1969	The whole
Act No. 98 of 1970	Customs and Excise Amendment Act, 1970	The whole
Act No. 89 of 1971	Customs and Excise Amendment Act, 1971	The whole
Act No. 103 of 1972	Customs and Excise Amendment Act, 1972	The whole
Act No. 68 of 1973	Customs and Excise Amendment Act, 1973	The whole
Act No. 7 of 1974	Customs and Excise Amendment Act, 1974	The whole
Act No. 33 of 1974	Parliamentary Service Act, 1974	Section 19
Act No. 42 of 1974	Publications Act. 1974	Section 49
Act No. 64 of 1974	Second Customs and Excise Amendment	
	Act, 1974	The whole
Act No. 71 of 1975	Customs and Excise Amendment Act, 1975	The whole
Act No. 105 of 1976	Customs and Excise Amendment Act, 1976	The whole
Act No. 12 of 1977	Customs and Excise Amendment Act, 1977	The whole
Act No. 112 of 1977	Second Customs and Excise Amendment	
	Act, 1977	The whole
Act No. 93 of 1978	Customs and Excise Amendment Act, 1978	The whole
Act No. 110 of 1979	Customs and Excise Amendment Act, 1979	The whole
Act No. 98 of 1980	Customs and Excise Amendment Act, 1980	The whole
Act No. 86 of 1982	<u>Customs and Excise Amendment Act. 1982</u>	The whole
Act No. 89 of 1983	Customs and Excise Amendment Act, 1983	The whole
Act No. 89 of 1984	Customs and Excise Amendment Act, 1984	The whole
Act No. 101 of 1985	Customs and Excise Amendment Act, 1985	The whole
Act No. 52 of 1986	Customs and Excise Amendment Act, 1986	The whole
Act No. 97 of 1986	Transfer of Powers and Duties of the	1
	State President Act, 1986	Section 37
Act No. 84 of 1987	Customs and Excise Amendment Act, 1987	The whole
Act No. 69 of 1988	Customs and Excise Amendment Act, 1988	The whole
Act No. 68 of 1989	Customs and Excise Amendment Act, 1989	The whole
Act No. 17 of 1992	Post and Telecommunications Companies	The amend-
	Establishment Act, 1992	! ments to Act
		No. 91 of 1964
		Sobolulate Act
i		Schedule to Act
· · · · · · · · · · · · · · · · · · ·		No. 17 of 1992

CUSTOMS AND EXCISE ACT, 1998

SCHEDULES

No.

- 1. Ordinary Customs and Excise Duties, Ad Visionam, Surcharge: Fuel Levy, Ordinary Levy
- 2. Anti-Dumping and Countervailing Dubes on imported Goods
- 3. Industrial Robales of Customs Dulies
- General Rebates of Customs Duties
- 5. Specific Drawbacks and Refunds of Customs Duties
- 6. Specific Rebates and Refunds of Excise Duties
- 7. Traxio Agreements
- 8. Licierces
- Laws repopled

Abbreviations and symbols . In these Schedules, unless the context lotherwise indicates -

"A"	means	атрае.
"AC"	maans	alternating current,
r.	means	cent;
rCD1	means	c≯eck digit.
• ₂ C•	maans	dagree Celsius,
"cN"	Meiarts	centinewion;
TogT	means	ជម្រាំព្រះសារ
"cm"	means	certimetra:
"cm"	means	square contimetre,
"çm" '	ineans	čatkie centravira;
-0C-	means	direct current:
"dtex"	means	decitex,
g	means	gram;
¹ĞVMT	means	gross vehicle mass:
"GW.h"	means	gigawatt hour;
"int unit"	means	international unil.
rkAr	means	k lioampara:
"kg"	means	k fogram.
'kN'	moans	Moneyton,
'kPa'	means	Mopascat:
'kV'	means	Movo 1:
"kVar"	means	kilovo I-ampare-saactiva,
"kW"	ingans	lukowatt:
1'	means	lite.
'm"	means	merre;
'm' '	means.	square moire;
'መ ³ '	means	cubic metre:
'anA'	means	miliampere
"ເມລີ"	means	magrant,
'm'	means	m Mille:
"mun"	means	mi4metre;
"mm ² "	means	squage mill metre:
'MPa"	теапа	megapascal;
'NS'	means	Namibia dollar:
-u*	Means	Aumber of units;
1201	means	pair;
**	means	ton.
٠٧٠	means	v61,
WA*	means	vo1ampere;
"vol."	means	VO-LITTE:
787	means	watt,
-دي-	Me:ans	per cant ad valorem.
95	means	per.
		-

CUSTOMS AND EXCISE ACT, 1998

SCHEDULE NO. 1

CUSTOMS, EXCISE, AD VALOREM, SURCHARGE, LEVIES

GENERAL NOTES

A. General Rules for the interpretation of this Schedule

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

- 1 The titles of Section, Chapters and sub-Chapters are provided for ease of reference only for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require laccording to the following provisions:
- 2 (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unlinished, provided, as prescrited, the incomplete or unlinished article has the essents: character of the complete or trinshed article. I shall also be taken to include a reference to that article complete or finished for falling to be classified as complete or linished by virtue of this Rule), unassembled or disassembled.
 - (b) Any reference virial heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance; with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance shall be according to the principles of Rula 3.
- 3 When by application of Rule 2(b) or for any other reason, goods are, prima facile, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading withch provides the most specific description shall be proferred to headings providing a more general description, however, when two or more headings each refer to particulty of the materials or substances contained in mixed or correcting goods of to particulty of the norms in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sels for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be chasefied by inference to 3(n) or 3(b), they shall be classified under the heading which occurs tast in numerical order among those which equally ment consideration.
- 4 Goods which cannot be classified in accordance with the above Rules shall be classified under the neading appropriate to the goods to which they are most akin.
- 5 In addition to the foregoing provisions, the following Bules shall apply in respect of the goods referred to therein.
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklade cases and similar containers, specially shaped or littled to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
- 6 For legal purposes, the classification of goods in the subheadings of a heading shall be determined according to the terms of this subheadings at the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply unless the context otherwise requires.
- B. Duty essessment
- 1 The expression "free" when used in the Rate of Duty column in Part 1 shall be regarded as a rate duty.
- 2 Any amount of duty payable shall be calculated to the reversit cent. For the purposes of this paragraph one half cent shall be regarded as a whole cent.
- 3 When a rate of duty invespect of any goods consists of two or more parts separated by the word "or", each such part shall be deemed to be a separate and complete rate of duty and such rate of duty yielding the higher or highest amount of duty shall be applicable in respect of such goods.
- 4 A rate of chirty applicable under any heading or tanti item to any unit of mass, measure, quantity or any other characteristic shall, unloss otherwise provided in such heading or tanti item, apply proportionalely to any part of such unit
- 5 Any customs duties on imported goods specified in Part 2 of this Schedula are additional to any duties specified in Part 1 of the said Schedule in repsect of such goods.
- Value for duty purposes
 - The expression "value for duty purposes" has the meaning assigned thereto in section 75.
- D. Mass for duty purposes

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- When goods are durinble by mass units, assessment shall be based on their legal mass unless otherwise provided.
- 2 (a) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquid and sundar bulk forms packed in bags, drams or similar containers, with a net mass per container exceeding 5 kg, but excluding goods provided for uthorwise in any tariff mading in Part 1 of Schedule No. 1, shall be deemed not to include the mass of such bags, drums or similar containers.

CUSTOMS AND EXCISE ACT, 1998

- (b) The legal mass of any goods in blocks, lumps, powders, granules, flakes, liquids and similar bulk forms packed in bags, drums or similar containers, with a net mass per container not exceeding 5 kg and any other goods shall be deemed to include the mass of the immediate containers or other wrapping used for packing goods in sols or units or in other marketable quantities but not the mass of carbons or cases or other outer packing in which such sets or units or other marketable quantities are packed for ease of transport or consolidation purposes.
- 3 The net mass of any goods shall be the actual mass thereof excluding packing material.
- 4 The grows mass of any goods shall be deemed to include the legal mass and the mass of any outer packing material.
- 5. The legal mass or the net mass of any goods shall be determined by actual mass measurement or by deducting, in the discretion of the importer, from the gross mass or the legal mass, as the case may be, either the actual deductable bird ascendined by mass measurement or an average deductable tare determined by the Commissioner in respect of such goods.
- Sea produce taken by a ship recognized as a ship of Nemician nationality

Fish, crustaceans, molluscs, birds and any other maine or other animals all any sature and parts of and products derived or manufactured from such fish, crustaceans, molluscs, birds or animals taken from the sea or taken from any island forming part of Namibia by any ship recognized as a ship of Namibian nationality in terms of section 64 of the Morchant Shipping Act. 1951 (Act. No. 57 of 1951), shall be exempt from duty and from such requirements of this Act as the Commissioner may decide in each case, when landed in Namibia exect from such ship or when landed from any other ship so recognized subject to the phor permission of the Commissioner for transhipment having been obtained and subject to such conditions as he may impose in each case.

F. Time of importation of certain goods.

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- For the purposes of this Act, any ship texcluding a flying boat) built outside Namibia and brought to any place in Namibia under its own power or in any manner except as cargo in any other ship or vehicle, shall be deemed to have been imported into Namibia at the time when such ship acquired recognition as a ship of Namibian nationality in terms of section 64 of the Merchant Shipping Act, 1951 (Act No. 57 of 1951), or if it acquired such recognition before arrival at any place in Namibia, at the time when such ship first came within the control area of the port authority at the first port of call in Namibia.
- G. Additional Note in respect of Part 8.
 Notwithstanding anything to the contrary contained in this Act, any rate of duty or surcharge specified in Part 1.2 or 4 shad not apply to any goods subject to the ordinary levy specified in Part 8. Any goods to which the 'evy specified in Part 8 is approable shall be entered at forms thereof and in accordance with the purposes codes specified in the regulations.

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CUSTOMS AND EXCISE ACT, 1998

	SECTION
	Live Animals; Animal Products
	SECTION NOTES
	gree arrunals
2	Meat and ecible meal offets
2	Fish and crustaceans implifies and other aquabolity energies
<u>د</u> نا	Dairy produce, birds' eggs, natural honey, edible products of animal origin. Not elsewhere specified or included Products of animal origin, not of sewhere specified or included
	SECTION IF
	Vegetable Products
	SECTION NOTES
Ë	Live frees and other plants, builts, roots and the like, but flowers and ornamental foliage
7	Edible vegetables and certain roots and tubers
<u> </u>	Edible fruit and mats i poet of citrus truit or restions
9	Colfee, real mut and spices
10	Cignists
11	Products of the milling inclusity, mall, standing, fashe, wheat gluten. Oil seeds and deaginous truit, miscellaneous grains, seeds and fruit, industrial or medicinal plants; straw and lodder
13	Lag, gorng internal and other vegetative saps and extracts
14	Vegetable planting materials, vegetable products not elsewhere specified or included
	SECTION III
	Animal or Vegetable Fats and Oils and their Cleavage Products;
	Prepared Edible Fats; Animal or Vegetable Waxes
	SECTION NOTES
15	Ariimal in vegetable lats and oils and their cleavage products; prepared edible fals, animal and vegetable waxes
	CEATION III

SECTION IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes

	SECTION NOTES
16	Prepartitions of inear, of lish, or of crustaceans, mocuses or other aquatic invertebrates.
17	Sugars and sugar contectionery
18	Godoa and cocoa preparations
19	Preparations of cornals, flour, starch or milk, bakers' wares
20	Preparations of vogetables, fruit, nuts or other parts of plants
21	Miscellaneous edible preparation
22	Dovorages, spirits and vinegar
23	Prepared actmatifeed, residues and waste from the food industries
24	Lobacco and manufactured tobucco substitutes

SECTION V

Mineral Products

25 Sail, sulphur, earths and stone, plastering materials, lime and coment	
26 Ores, slag and ash	
27 Mineral fuets, minoral rils and products of their distrator; biluminous substances, mineral	WAKU\$

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CUSTOMS AND EXCISE ACT, 1998

SECTION VI

Products of the Chemical or Allied Industries

	SECTION INC. ES
58	Inorganic chemicals, organic or inorganic compounds of precious metals, of rare-earth metals, of molecular
	elements or of isotopes
29	Organic chemicals
30	Pharmaceutical products
31	Ferblisers
32	Tanning or dyeing extracts, tannins and their derivatives, dyes, pigments and other colouring matter; paints and vernishes, putly and other mastics; riks
33	Essantial oils and résinoids; perfumery, cosmeté or toilet preparations
34	Scap, organic surface-active agents, washing preparations, lubricating preparations, arthoid waxes, prepared waxes, polishing or scouring preparations, condies and similar articles, modelling pastes "dental waxes" and dental preparations with a basis of plaster.
35	Albumnoidal substances, modified starches, glues; enzymes
36	Expiderves; pyrotochnic products; matches; pyropholic alloys; certain combustate preparations
37	Photographic films and materials
38	Miscellarieous chemical products

SECTION VII

Plastics and Articles thereof; Rubber and Articles thereof

	SECTION NOTES
39	Plastics and articles thereof
40	Rupber and articles thereof

SECTION VIII

Raw Hides and Skins, Leather, Furskins and Articles thereof; Saddlery and Harness; Travel Articles, Handbags and Similar Containers, Articles of Animal Gut (Other than Silkworm Gut)

SECTION NOTES

of animal gut Jother

43 Fursions and artificial fur: manufactures thereof

SECTION IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto or of other Plaiting Materials; Basketware and Wickerwork

SECTION NOTES

44	 Wood and articles of wood; wood chargoal.
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46 Cork and articles of cork.

46 Manufactures of straw, of esparto or of other plaining materials; basketware and wickerwork

SECTION X

Pulp of Wood or of other Fibrous Cellulosic Material; Waste and Scrap of Paper or Paperboard; Paper and Paperboard and Articles thereof

SECTION NOTES

4

47	Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard
48	Pages and paperboard, erticles of paper outp, of paper or of paperboard
49	Printed books, nowspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans

Act No. 20, 1998.

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SECTION XI

Textiles and Textile Articles

Silk
Woot fine or created afuntal hair, fine-chair years and wovers labing
Corton
Other vegelable toxille flores; paper yarn and woven fabrics of paper yarn
Man-made literants
Man-made staple libres
Wadding, left and nonwovens, special yarns, hwhe, cordage, ropes and cables and articles thereof
Carpets and other textile foor coverings
Special woven fabrics, furfied textile fabrics, takin; tapiestries, traininings, embicatery
impregnated, coaled, covered or laminated lexitie labrics, tertile articles of a kind suitable for industrial use:
Kritted or eleactheted tables
Articles of apparel and clotteng accessories, let field or producted
Articles of apparet and clotteng accessories, not knitted or crocheled
Office mode up text'le articles, sets, worn clothing and worn lexible articles, rogs

SECTION XII

Foolwear, Headgear, Umbrellas, Sun Umbrellas, Walking-sticks, Seat-sticks, Whips, Riding-crops and Parts thereof; Prepared Feathers and Articles Made therewith:

Artificial Flowers; Articles of Human Heir

	SECTION NOTES
64	Footwear, gaiters and the like, parts of such anicres
65	Mixtagear and parts thereof
66	Umbrellas, sun umbrellas, walking-slicks, seat-sticks, whips, riding-crops and parts thereof
67	Prenared feathers and down and Adoles made of feathers or ol down actional flowers: articles of human hair.

SECTION XIII

Articles of Stone, Plaster, Cement. Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware

	SECTION NOTES
6B	Arbeies of stone, plaster, dement, asbestos, mica or similar materials
69	Cerprini products
70	Glass and glassware

SECTION XIV

Natural or Cultured Pearls, Precious or Semi-precious Stones, Precious Metals, Metals Clad with Precious Metal, and Articles thereof; Imitation Jewellery; Coin

SECTION NOTES

71

Natural or cultured pear's, precious or serm-precious stones, precious metals, metals clad with precious metal and larticles thereof, imitation jewellery; opin

SECTION XV

Base Metals and Articles of Base Metal

	SECTION NOTES
72	fron and steel
73	Articles of iron oxisteel
74	Copper and articles thereof
75	Nicke, and articles thereof
76	Aluminium and articles thereof
77	Reserved for possible future use
78	Lead and articles thereof
79	Zinc and articles Greneol
60	Tin and articles thereof
в:	Other base metals, cermets; articles thereof
B2	Tools, implements, cultury, spoons and forks, of base metal; parts thereof of base metal
83	Miscellaneous articles of base metal

84

Act No. 20, 1998

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SECTION XVI

Machinery and Mechanical Appliances, Electrical Equipment; Parts thereof; Sound Recorders and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of Such Articles

SECT		M C	
3501	I GIN	nu.	53

- Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
- 25 Electrical machinery and equipment and parts thereof, sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such a ticles.

SECTION XVII

Vehicles, Aircraft, Vessels and Associated Transport Equipment

SECTION NOTES

- 86 Ra (way or tramway locomotives, rolling slock and parts thereof; rollingly or tramway track lixtures and littings and parts thereof; mechanical (including electro-mechanical) traffic signalling ogu pment of all kinds.
- 37 Vehicles other than railway in trainway rolling stock, and parts and accessories thereof.
- 88 Aircraff, spacecraft, and parts thereof
- 89 Ships boals and floating structures

SECTION XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision Medical or Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Parts and Accessories thereof

SECTION NOTES

- 90 Optical, photographic, ceremaingraphic, measuring, checking, precision, medical or surgical instruments and apparatus, parts and accessories thereof.
- 91 Clocks and watches and parts thereof.
- 92 Musical instruments; part and accessories of such arcoles

SECTION XIX

Arms and Ammunition; Parts and Accessories thereof

SECTION NOTES

93 Arms and ammunition; parts and accessories threeof

SECTION XX

Miscellaneous Manufactured Articles

SECTION NOTES

- 94 Fundure; bedding mattresses, mattress supports, cushions and similar stuffed furnishings; famos and lighting filtings, riplicities and the like profabnicated buildings.
- 95 Toys, games and sports equipment, parts and accessorios thereof
- 96 Misce sineous manufactured anicles.

SECTION XXI

Works of Art, Collectors' Pieces and Antiques

SECTION NOTES

97

96

Works of art, collectors' pieces and anliques

SECTION XXII

Special Classification Provisions

ADDITIONAL NOTES

4

Diginal equipment components

CUSTOMS AND EXCISE ACT, 1998

PART 1

ORDINARY

CUSTOMS DUTY

SECTION 1

LIVE ANIMALS; ANIMAL PRODUCTS

NOTES

- Any reference in this Section to a particular genus of species of an arrival, except where the context otherwise requires includes a reference to the young of that genus or species.
- 2 Except where the context otherwise requires, throughout this Schedule any reference to "direct" products also covers products with the have been dehydrated, evaporated or freeze direct.

CHAPTER 1

LIVE ANIMALS

NOTE

- This Chapter covers all live animals oxcept.
 - (a) Fish and crustaceans, moluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07,
 - (b) Cultures of micro-organisms and other products of heading No. 30 02, and
 - (c) Animals of heading No. 95 Ca.

				Statis-	
Head-	Sub-	¢		stical-	Frate of
mg	heading	p	Article Description	Unit —	Outy
01. 0 1			Live Horses, Asses, Mules and Hinnies:		
	0101.1		—hc4ses.		
	0101.11	7	_ Pure-bred breeding samus	ь	free
	0101.19	В	= Other .	U	free
	0101/20	5	— Asses, mules and himnes	П	fice
01.D2			Live Bovine Animals:		
	010210	4	—Pure-bred biseding animals	Ц	fiee
	0102.90	0	-Other	u	free
01.03			Live Swing;		
	0103 10	8	—Pure-bied breeding animals	П	free
	0103-9		Other		
	01C3.91	0	- Of a mass of less than 50 kg	Ш	free
	0103 92	7	- Oil a sniviss of 50 kg or more	Li	free
01.04			Live Sheep and Gosts:		
	010410	:	—Sheep	П	free
	0104 20	Б	Goals	П	fr ee
01.05			Live Poultry, That is to Say, Fowls of The Species Gallus Domesticus, Ducks, Geete, Turkeys and Guines Fowls:		
	0105.1		—Of a mass not exceeding 185 g		
	0105.11	•	= Fowls of the species Galles domesticus	Ų	kea
	0705 12	В	= Turkeys	u	free
	0105 19	5	. Olher	П	free
	U: 0 5 9		-Other,		
	D105.92	4	Fowls of the species Gattus domesticus, of a mass not exceeding 2 000 g	u	troe
	0105,33	0	= Fowts of the species Gallus domestices of a mass exceeding 2 000	_	
		•	9	u	Iree
	0105.99	9	.: Olnor	u	tree
01,06	0106.00	4	Other Live Animals.	u	Irae

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CHAPTER 2

MEAT AND EDIBLE MEAT OFFAL

NOTES

- This Chapter does not cover the following:
 - Products of the kinds described in headings Nos. 02 01 to 02 08 of 02.10, unlit or unswitable for human consumption; (b) Guts, bladders or stomachs of animals (heading No. 05 04) or animal blood (heading No. 05 11 or 30 02); or (c) Animal fall excluding products of heading No. 02 09 (Chapter 15).

					Statis-	
Head-	Sub-		C		stical-	Rate of
ing	heading		D	Article Description	Unit	Duty
02.01				Meat of Bovine Animals, Fresh or Chilled:		
	0201.10	1	2	Carcasses and half-carcasses	kg	40%
	0201-20		7	· -C/they doubt with borne in	kg	40%
	0201-30		1	—Boneless	kg	40%
.2.02			•	Mest of Bovine Animals, Frozen;		
	0202 10		6	—Chicasses and half-carcasses	kg	40%
	0202.20		0	- Other suts with bond in	kg	40%
	0202.30	!	5	Boneless	kġ	40°%
02.03				Meat of Swine, Fresh, Chilled or Frozen:		
02.03	0203.1			— Fresh or chillod:		
	0203.1		В	Calcasses and half-carcasses	kg	15%
	0203.12		2	Hams, shoulders and culs thereof, with bone in	kg kg	15%
	0203.12		_	- Other	rvg.	1310
		10	5	· Hip	kg	100
		90 3	2	· Olter	kg	15%
	0203.2			—Frozen	.0	
	0203 21		C	= Carcasses and half-carcasses	kg	15%
	0203.22		7	= Hams, shoulders and cuts thereof, with bone in	kg	15%
	0203 29			- Other	-	
		10 3	9	- Acs	kg	tree
		90	7	- Olher	kg	15%
00.04				Manufacture of Books Front Bulled of France		
02.04	0000.00		,	Meat of Sheep or Goats, Fresh, Chilled or Frozen:		rom.
_	0204 10		3	Carcasses and half-carcasses of lamb Tresh or chilled	kg	4G%
	0204.2			— Other meat of sheep, fresh or chiled		#Au.
	0204.21		4	Carcasses and half-carcasses	kg	40%
	C204.22		C 7	= Other cuts with bore in	kg tra	40%
	0204-23 0204.30		, 2	Borretress	kg ka	40%
	0204.30		~	- Other meat of sheep, trozen	kg	40%
	0204-41		3.	= Carcasses and half-carcasses	ka	40%
	0204 42		2	- Other cuts with bono in	kg	
	0204 43		e 6	On a stand	Rg Ro	40% 40%
	0204 50		1	- Meat of goats	kg Xg	40%
			: :			
02.05	6205.00			Meat of Horses, Asses, Mulca or Hinnies, Fresh, Chilled or Frozen	6 g	8c/kg
02.06				Edible Offal of Bovine Animals, Swine, Sheep, Goats, Horses, Asses, Mules or Hinnies, Fresh, Chilled or Frozen:	1	
	0206 10			Of boving animals, fresh or called:		
		10	Б	- Liver	kg	30%
		90	б	- Other	×g	free
	9206.2			—Of boyine animals, frozen:		
	0205 21		1	_ Tangues	×g.	free
	0206 22		θ	= LWEFS	kg	30%
	0206 29		2	_ Other	*9	free
	0206.30		2	Cf swine, fresh or chilled	kg .	Iree
	02064			—C⁴ swine, fio≥rai.		

CUSTOMS AND EXCISE ACT, 1998

	0206 41	0	= C-vers	kg	30°∿	
	0206 49	•	- Other	kg	Iree	
	0206 80	5	—Other, fresh or chilled	kg .	Iree	
	0206 90	7	— Qthys, hozen	*g	Irea	
02.07			Mear and Edible Offel, of the Poultry of Heading No. 01.05, Fresh, Chilled or Frozen:			
	0207 1		Of lowis of the species Gallus domesticus:			
	0207 11	0	= Not out in pieces, fresh or chilled	λg	Ireo	
	0207 12	7	- Not cut in pieces, frazen	kg	27°.	
	0207 13	3	= Cuts and offal, fresh or chilled	kg	Iree	
	0207 14		= Cuts and offat, frozen:	_		
	95	0	Boneless (excluding cuts)	X q	Irea	
	10	7	· Baneless cuts	kg	6°•	
	20	4	Offal .	kg	Iree	
	90	5	· Other	*g	27%	
	0207.2		— Of turkeys:			
	0207 24	4	- Not cut in pieces, tresh or chilled	kg	Itee	
	0207.25	٥	= Noticut in precess frozen	kg	Iree	
	0207.26	7	= Cuts and offal, fresh or chilled	kg	lree .	
	0207.27	3	= Cuts and offat, frozen	kg	Iree	- 7
	0207.3		~ Of ducks, geese or guinna fowts.			
	0207.32	6	= Not out in pieces, fresh or chilled	kg	Irea	
	0207.33	2	e Other, cut in pieces. Foven	kg	Iree	
	0207.34	9	= Fatty livers. Iresh or chilled	kg	Irge	
	0207.35	5	= Other, fresh or chilled	kg	Iree	
	0207.36	1	= Other, frozen	kg	[tee	
02.08		• • •	Other Meet and Edible Meat Offal, Fresh, Chilled or Frezen:			
	0208.10	а	— Of rabbits or hares	kg	8c/kg	
	0208 20	2	Frogs' logs	kg	8c/kg	
	0208.90	4	—Other	kq	8c/kg	
			••••			
02.09	0209.00	7	Pig Fat, Free of Lean Meat, and Poultry Fat, Not frendered or Otherwise extracted, Fresh, Chilled, Frozen, Salled, in Brine, Dried or Smoked	kşj	8c/kq	
02.10			Meat and Edible Meat Offal, Salted, in Brine, Dried or Smoked; Edible Flours and Meals of Meat or Meat Offal:			
	0210.1		- Meat of swine			
	0210.11	а	= Hams, shoulders and cuts thereof, with bone in	kg	40%	
	0210.12	4	- Belties (streaky) and cuts thoreof	krj	40°%	
	0210.19	9	- Other	kg	40° ₀	٠,
	0210.20	Û	Meat of bowne animals	kq	40%	
	0210.90	8	— Other, including edible flours and meals of meat or meal offal	kg	40%	

CUSTOMS AND EXCISE ACT, 1998

CHAPTER 3

FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES

NOTES

- This Chapter does not cover the following:
 (a) Manne mammals (seading No. 01 06) or meat thereof (hinted by Nn. 02 08 or 02 10).
 - (b) Fish (milloding livers and roes thereof) or crustaceans, molluses or other aquatic invertebrates, dead and with or unsulable for human consumption by teason of extrement species or their condition (Chapter 5). Illusting the main or patients of fish explicrustaceans, includes or other aquate invertibilities, and I for human consumption theading No. 23 01), or
 - (ii) Cayur or cayur substitutes prepared from lish eggs (hearing No. 16 04).
- in this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder

Head Sub- C Article Description Unit					Şişlis:		
Description Live Fish: Color C	Head-	Sub-	c		sticat-	Rate of	
Property Construction Property Prope	ıng	heading	٥	Article Description	Unit	Duty	
C301 10 4 Onamental rish C301 9 — Other rive lish C301 91 7 Trout (Salero ruran Chicerhyrerus niyhiss Oncorhyrchus clarki Oncorhyrerus agustoonta, Oncorhyrchus quach and Oncorhyrerus (hrysogaster) C301 92 3 — Edit (Arguilla sop.)							
C301 91	901	270- 42		TT :		1	
COC 91 7 Trout (Salero iruita Oncerhynerus myless Oncerhynehus clark) Oncerhynerus aguscoma. Oscerhynehus quitae, Orcerhynehus apache and Oncerhynerus chrysogasteri (2001 92 3 - Edia (Anguil'a 50p.)			4	-	ĸij	Inge	
aguazonta, Orizotrynchus gilae, Greenhyrichus apache and Origotrynchus chrysogaster) C001 92 3 - Eds (Angul'a spp.)			,				
O301 93 C. Carp. Kg		C. X.11 :F1	,	aquabonita, Oscorbynchus gilais, Orcorbynchus apache anti Orcorbynchis	kg	¹roe	
O301 93 C. Carp. Kg		0301 92	3	- Eels (Angul'a spp.)	krj	tree	
D3.02 Pish, Fresh or Chilled (Excluding Fish Fillets and Other Fish Meat of Heeding No. 03.04): O302 1					-	1ree	
No. 03.04): Salmonidae (excluding livers auxi roes): Troot (Salmo Irulia, Oncorhynchus mykiss, Oncorhynchus clarki Oncorhynchus agache and Oncorhynchus chrysogarster): Salmonidae (excluding livers auxi roes): Troot (Salmo Irulia, Oncorhynchus gilae, Ourorhynchus apache and Oncorhynchus chrysogarster): Salmon (Oncorhynchus herka, Oncorhynchus gorbuscha, Oncorhynchus kesulch, Oncorhynchus kesulch, Oncorhynchus hasou and Oncorhynchus inoducus), Allaniic salmon (Salmo salar) and Danube salmon (Rucho hucho): Salmon (Salmo salar) and Danube salmon (Rucho hucho): Sq. 0302.21 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandar) (excluding livers and roes): Sq. 0302.21 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandar) (excludi rigilivers and roes): Sq. 0302.22 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandar) (excludi rigilivers and roes): Sq. 0302.23 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandar) (excluding livers and roes): Sq. 0302.23 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandar) (excluding livers and roes): Sq. 0302.23 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandary (excluding livers and roes): Sq. 0302.23 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Sochidae, Sochidae, Sochidae, Sochidae, Soteidae, Sochidae, Sochidae, Sochidae, Sochidae, Sochidae, Sochidae, Sochidae, Sochidae, Sochidae, Soteidae, Sochidae, Sochida		0.301 99	ė	·		4rce	
No. 03.04): Salmonidae (excluding livers auxi roes): Troot (Salmo Irulia, Oncorhynchus mykiss, Oncorhynchus clarki Oncorhynchus agache and Oncorhynchus chrysogarster): Salmonidae (excluding livers auxi roes): Troot (Salmo Irulia, Oncorhynchus gilae, Ourorhynchus apache and Oncorhynchus chrysogarster): Salmon (Oncorhynchus herka, Oncorhynchus gorbuscha, Oncorhynchus kesulch, Oncorhynchus kesulch, Oncorhynchus hasou and Oncorhynchus inoducus), Allaniic salmon (Salmo salar) and Danube salmon (Rucho hucho): Salmon (Salmo salar) and Danube salmon (Rucho hucho): Sq. 0302.21 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandar) (excluding livers and roes): Sq. 0302.21 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandar) (excludi rigilivers and roes): Sq. 0302.22 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandar) (excludi rigilivers and roes): Sq. 0302.23 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandar) (excluding livers and roes): Sq. 0302.23 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandar) (excluding livers and roes): Sq. 0302.23 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Scophshalmidae gnd Girbandary (excluding livers and roes): Sq. 0302.23 Flat fish (Pleurorecidiae, Sothidae, Cynoglossidae, Soteidae, Sochidae, Sochidae, Sochidae, Sochidae, Soteidae, Sochidae, Sochidae, Sochidae, Sochidae, Sochidae, Sochidae, Sochidae, Sochidae, Sochidae, Soteidae, Sochidae, Sochida							
Trout (Salmo Itulia, Oncorhynchus mykiss, Oncorhynchus clarki Oncortynchus aquabonila, Oncorhynchus gilae, Dirioritynchus apache and Oncorhynchus chrysoqaster) kg 0302 12	D3.D2			No. 03.04):			
Oncorhynchus aquationiia, Oncorhynchus gilae, Dinorhynchus apache and Oncorhynchus hrysogaster; kg 0.302.12 0 - Paoriio salmon (Oncorhynchus hrysogaster) - Paoriio salmon (Oncorhynchus historynchus gorbuscha, Oncorhynchus keta, Oncorhynchus itschawytscha, Oncorhynchus keta, Oncorhynchus itschawytscha, Oncorhynchus ksulch, Oncorhynchus masou and Oncorhynchus inductus), Allaniio salmon (Salmo salari) and Danube salmon (Hucho hucho) kg 0.302.19 5 - Other kg - Flat fish (Pleuroreolidae, Sothidae, Cynoglossidae, Soleidae, Scophthalmidae and Oddwidae) (excluding livers and roes). - Platibul (Peintardius hrppoglossoidae, Hippoglossus hippoglossus huppoglossus slenolepis) kg 0.302.21 9 - Halibul (Peintardius hrppoglossoidae, Hippoglossus hippoglossus slenolepis) kg 0.302.22 5 - Platice (Plouronectes platessal kg 0.302.23 1 - Sole (Solea spp.) kg 0.302.23 1 - Orhor kg - Tunas (of the genus Thunnus) skippack or stripe-bellied bon to (Euthynnas (Kalsuwonus) pelamis) (excluding livers and roes) 0.302.31 3 - Albacore or longfinned tunas (Thunnus albacores) kg 0.302.32 3 - Yellowfin tunas (Thunnus albacores) kg 0.302.33 6 - Skipjack or stripe bellied bonito kg 0.302.40 1 - Herrings (Clupea harengus, Clupea pallasii) (excluding livers and roes) kg 0.302.6 - Other fish (excluding livers and roes): 0.302.6 - Other fish (excluding livers and roes): 0.302.6 - Other (Sarting plichardus, Sartinops spp.) pardinella (Sartingella							
O302-12 0 - Pacific salmon (Oncorhynchus nerka Oncorhynchus gorbuscha. Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kesulch. Ontorhynchus masou and Oncorhynchus rhodurus), Allantic salmon (Salmo salar) and Danube salmon (Hucho hucho) kg G302-19 5 - Other kg — Flat fish (Pleuroreolidae, Bothidae, Cymoglossidae, Soleidae, Scophthalmidae gnd Cidwindae) (excluding livers and roes). — Halibul (Reinhardtius hi-poglossocides, Hi-poglossus hi-poglossus, Hi-poglossus slenolepis) kg — Plaice (Plouronectes platessal kg — Sole (Solea spp.) kg — Tunas (of the genus Thunnus) skippick or stripe-bellied bon to (Euthynnus (Kalsurvorus) pelamis) (excluding livers and roes) — Tunas (of the genus Thunnus albacares) kg — Shicjack or stripe bellied bonito kg — Shicjack or stripe bellied bonito kg — Other kg		9302 11	4	Onomityrichus aquationita, Oncorhynchus gilae, Direchyrichus	kg	25°a ur	
Oncorrhynchus keta, Oncorrynchus tschawytscha, Onfortrynchus ksulch. Oncorrhynchus masou and Oncorrhynchus hoducus), Allanius salmon (Salmo salari) and Danube salmon (Hucho hucho) kg C302.19 5 - Other					•	70 c %g	
C302.19 5 Other		0302 12	٥	Oncorhynchiis keta, Oricolaynchus tschawytscha, Oncorhynchiis kisulch, Oncorhynchus masou and Oncorhynchus (hodurus), Allanlic	kn	6с/ к ф	
- Flat fish (Pleuroneolidae, Bothidae, Cynoglossidae, Scierdae, Scophthalmidae and Cidhaidae) (excluding livers and foes). 0302 21 9 - Halibut (Reinhardtius in-poglosso-des, Hippoglossus hippoglossus, Hippoglossus stenolepis). kg 0302 22 5 - Plance (Plouroneotes platessa). kg 0302 23 1 - Sole (Solea spp.) kg 0302 23 1 - Orhor . kg 0302 30Tunas (of the genus Thunnus; skippok or shipe-bellied bon to (Euthynnus (Kalsumonus) pelamis) (excluding livers and roes) 0302 31 3 - Albacore or longfinned tunas (Thunnus alclunge) kg 0302 32 3 - Yellowfin tunas (Thunnus albacares) kg 0302 33 6 - Skippok or shipe bellied bonito kg 0302 39 4 - Other . kg 0302 40 1 - Herrings (Clupea harengus, Clupea parliasii) (excluding livers and roes) 0302 50 0 - Cod (Gadius morhoa, Gadus orgae, Gadus macrocephalus) (oxcluding livers and roes) 0302 6 - Other fish (excluding livers and roes): 0302 6 - Other fish (excluding livers and roes): 0302 6 - Sandines (Sanding pilchardus, Sardinops spp.) sandinelta (Sardinelia		C302 19	-5			25% pr	
gard Cidwindae) (excluding livers and roes). - Halibbil (Reinhardtius hypoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)		CLPGE. 13	-1	- 01-61	79	70c/kg	
Hippoglossus slenolepis)		0302.2					
19302 22 5 Plaine (Plouronactes platessa)		0302 21	9			.	
3302 23				Hippoglassus sienalepis)	кg	25% or 1500/kg	
0302.29 1 - Orbor		0302-22	5	≟ Plaice (Plouvonectes platessa)	kg	25% or 150¢/kg	
Tunas (of the genus Thunnus) skippick or stripe belied bon to (Euthymnus (Kalsuwonus) pelamis) (excluding livers and roes) 0302-31		0302 23	1	- Sole (Solea spp.)	kg	25% or 150c%g	
(Kalsuvonus) pelamis! (excluding livers and roes) 0302-31		0302 29	1	- Orhar	kg	25% or	
0302.31 3 = Albacore or longfinned tunas (Trumnus alatunga) kg 0302.32 3 = Yellowfin tunas (Thunnus albacares) kg 0302.33 6 = Skrojack or stripe ballied bonito kg 0302.39 4 = Other kg 0302.40 1 = Herrings (Clupea harengus, Clupea patlasti) (excluding livers and roes) kg 0302.50 0 = Cod (Gadus mothus, Gadus ogac, Gadus macrocephalus) (excluding livers and roes) kg 0302.6		0302.3				150c/kg	
0302.32 3 - Yellowfin tunas (Thurnus albacares)		0302.31	3		ka	60kg	
0302.33 6 - Skrojack or stripe belied bonito kg 0302.39 4 - Other kg 0302.40 1 - Herrings (Clupea harengus, Clupea patiasii) (excluding livers and roes) kg 0302.50 0 - Cod (Gadius morthus, Gadus ogac, Gadus macrocephalus) (excluding livers and roes) kg 0302.6 - Other fish (excluding livers and roes): 0302.6 / - Sardinas (Sardina pilchardus, Sardinaps spp.) sardinalia (Sardinalia						60kg	
0302.39 4 = Other					-	6c/kg	
0302.40 1 = Herrings (Clupea harangus, Clupea pallusii) (excluding livers and roes) kg 0302.50					-	60kg	
0302.50							
Uvers and roes)		0302.40	1	 Herrings (Clupea parengus, Clupea pallasii) (excluding livers and roes) 	kg	60kg	
0302 61 / = Sardinos (Sardina pilchardus, Sardizops spp.) sardinella (Sardinella		0302 50	G		kg	25% 04	
0302 61 / = Sardinos (Sardina pilchardus, Sardizops spp.) sardinella (Sardinella		Aure e		— Other fish (ovel ding lunus and roop):		70c/kg	
			,	= Sardinus (Sardina pilchardus, Sardinops spp.) sardinella (Sardinella	L	C.A.	
		0000 60		spp.), brising or sprats (Sprattus sprattus)	kg ka	6¢/kg ≎serios	
D302 62 3 Felladdock (Melanogrammus nagletinus)		0.80% (25)	3	AMIQUOCK (Melanogrammus naglerinus)	ĸg	25% ar 70 c/k g	

.:

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0302.63	1	= Coalfish (Pollachius virens)	kg	25% or 70r/kg
0302.64	6	= Mackerel (Scomber Scombrus, Scomber australasicus, Scomber		7
		[apanicus]	kg	25% or 700/kg
0302.65	2	= Opglish and other scarks	kg	acang 6⇔kg
0302.66	9	- Ee's (Anguilla spp.)	kg	60kg
0302 69	3	- Other:	9	cong
.10	5	- Anchovins (Engraulis spp)	kg	25°%
20	2	· Hake (Merfuccius spp., Urophycis spp.)	kg .	25% or
			•	70c/kg
.30	В	- K ngklip (Genypterus dapensis)	kg	25%/ or 1506/kg
40	7	- Scook (Thyrsiles alun)	kg	25°+ or 70c/kg
50	4	- Morse-mackerel (Trachusus trachusus)	нg	25°6 or 70c/kg
.60	1	 Block martin (Makaira indica), bigscale mackerel (Gastoro) (Gasterochisma melampis) dorade (mai-mai) (Coryphaena hippurus), moon tish (opa) (Lampris regius), oil fish ismooth (escolar) (Lepidocybium flavochrunneum), oil fish rough (Ruvettus pretiousus), sawara (Acathocybium solaridri), sail fish (Isliophorus platiplerus), striped martin (Tetraphirus audax), shrifbil spear lich (sikiyam) (Tetraphurus audax), shrifbil spear lich (sikiyam) (Tetraphurus angustorosins), sword lish (Xiphias gladius) 	kg	25%
70	9	- Red-eye sarcine (Eliumeus Icres), lante:nlish (Lampanyctus tectoris), lightish (Maurolicus hueller)	y kg	25% or
.90	3	- Other	kg	70c/kg 25% or
.30	_	- Cheef		70r/kg
0302.70	5	Livers and roes	ķд	GcAkg
3		Fish, Frozen (Excluding Fish Fillets and Other Fish Meat of Heading No.		
•		03.04):		
0303.10	1	Pacific salmon (Onehorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschwytscha, Oncorhynchus losulch, Oncorhynchus masou and Oncorhynchus rhodurus), excluding lavers and roes.	kg	6c/kg
0303.2		—Other so/monidue (excluding livers and roes):		
0303 21	5	 Troul (Salmo trutta, Oncomyachus mykiss, Oncorhynchus clarki Oncorhynchus aquabonita, Oncorhynchus glae, Oncomyachus apacha and Oncorhynchus chrysogaster) 	kg	25% or 70 ∆% a
0303.22	g	= Atlantic salmon (Salmo salar) and Danube salmon (Hacho hucho).	kg	6c/kg
0303.29	3	= Other	kg	25% or
0200.29	•	2 Ohite	~9	70c/kg
0303.3		 Frat fish (Pteuronectidue, Bothidae, Cyringlossidae, Soleidae, Scophthalmidae and Citharidae) (excluding livers and roes): 		
0303 31	7	= Hatibul (Reinhardtius hippoglassoides, Hippoglassus hippoglassus.		
		Hippaglossus stenolepis)	kg	26% or 70c/kg
C303.32	3	Praice (Pleuronectes platessa)	kg	25% or
G303.32	3		9	70c/kg
000333	2	= Sole (Sulea spp.)	kg	25% or 70c/kg
0303.39	В	_ Other	kg	25% or 70¢%g
03 03 4		Turias (of the genus Thunnus), and skiptack or stripe bollied bondo (Eufhynnus (Katsuwonus; petamis) (excluding livers and roas).		
0303 41	1	 Albacore or longfinned lucus (Thunnus alalunga)	kg	6c/kg
0303.42	8	= Ye'lowfin tunas (Thurmus albacares)	49	6c/kg
0303.43	4	= Skip;ack or stripe-bellied bonito	49	6c∕kg
0303.49	2	⊒ Q\$h@z	49	6cArg
0303.50	2	—Hernings (Clupea harengus, Clupea palliasii) (excluding livers and roes)	49	60%g
0303.60	4	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalius) (excluding livers and roes)	kg	25% or 700 %g
		-Other hish (excluding livers and roes):		-
¢303 7		en e ne- (ensean-g -re-o a- a -a-a).		
0303.71	5	= Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella		
0303.71		= Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), bristing or sprats (Spratius spratius)	kg	6c 4kg
	5	= Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella	kg #g	6c4kg 25% or 70c4kg

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	0303 74		4	= Mackerel (Scomber scombrus Scomber australasicus, Scombor gaponicus)	kg	25% or	
				Deal or and other shorts		70c/kg	
	0303.75		C	Doglish and other sharks	kg 	6c/kg €=4	
	0303.76		7	= Eels (Anguilla spp.)	kg	6c/kg	
	0303 77		3	 Soa bass (Dicentrarchus labrax, Dicentrarchus punctatus) 	kg	25% or 70cAg	
	0303.78		θ	_ Haka (Mertuccius spp. Urophycis spp.)	kg	25° - or 70c/kg	
	0303.79		_	- Olner			
		10		- Anchovies (Engraul's spp.)	kg	25%	
		2C	0	- K-ngklip (Gerypterus capensis)	kg	25% or 150c/kg	
		.10	8	- Snock (Thyrs:les atur)	kg	25° ⊬or 70¢/kg	
		40	5	 Horse-mackerel (Trachurus trachurus) 	kģ	25% or 706-kg	
		50	2	 Black martin [Makaira andical, bigscale mackeret [gastoro] [Gasterochisma melampis], dorado (mai mai) (Coryphaena hippurus), moon lish (opa) (Lampris regius), cilifish, smooth (escolar) (Lepidocyb um liavobrunneum), cilifish, rough (Ruvetlus pretiousus), sawara Acathocybium sclandri), sail lish (isliophorus platipterus), slinged martin [Tetrapturus audax), shortfoll spear hish (sikiyanii) 	.		
- .			_	(Tetraph.rus augustirostris), sword fish (Xiphias gladius)	κg	25~	
		90	1	- Other	5 9	25°₅ or 70cAg	
	0303 BD		3	Livers and roes	kg	6c/kg	
02.04				Fish Fillets and Other Fish Meat (Whether or Not Minced), Fresh, Chilled or			
03.04				Frozen:			
	0304.10			—Fresh or chilled:			
		.1C	2	= Anchovies (Engraulis spp.)	kg	25%	
		20	3	 Herrings (Clupea harengus, Clupea pallaga) . 	kg .	6s/kg	
		.9D	D	- Olher	kg	25% or	
	0304 20			· Frozen filess		200¢/kg	
		.10	7	- Anchovies (Engraulis spp.)	kg	25%	
		20	-	University (Shares have the Charles will have	_	6c/kg	
		90		- Herrings (Copper narengos, Copea padasily	kg Ag	25% or	
	0304 90		-	-Other	79	200¢/kg	
	030-130	.10	13	Anabassa (Faranda sua b	v.a	25%	
			_	= Anchovies (Engraulis spp.) = Herrings (Clupea harengus, Clupea pallasii)	×g	6c/kg	
				Anna-	×g	_	
		.90	•	= Other	k g	25% or 200c/kg	
3.05			_	Fish, Dried, Safted or in Brine; Smoked Fish, Whether or Not Cooked Before or During the Smoking Process; Flours, Meals and Peliets of Fish Fill for Numeri Consumption:			
	D3D5.1D		9	— Nours, meals and pellets of fish, lit for human consumption	kg	6c/kg	
	0305.20		3	—Livers and roes, dried, smoked, salled or in brine	kg	6c∕kg	
	0305.30		_	— Fish fidets, dried, safted or in brine, but not smoked:			
		10	-	- Anchovies (Engraulis spp.)	×g	25%	
		90	3	- Other	kg	25% (ar 200 ¢ /kg	
	0305 4			Smoked fish, wickwarg tillets			
	0305.41		9	 Pacific salmon (Oncorhynchus rierka, Oncorhynchus gorbuscha,	k q	6c/kg	
	0305.42		5	- Herrings (Clupea hatengus, Clupea paltasii)	kg	6c/kg	
	0305.49			- Other.	٠		
		10	7	- Anchovies (Engraulis spp.)	kg	25%	
		90	5	- Other	kg	25% or 200c/kg	
	0305.5			Oned fish, whether or not salted but not smoked.			
	0305.51		3	= Cod (Gadus morhua, Gadus ogad, Gadus macrocephalus)	kg	6ckg	
	0305 59			— Other	-	•	
		10	1	= Anchovies (Engraphs spp.)	kg	25%	
		.30	6	- Shark fins	kg	free	
		.90	5	- Other	kģ	6¢kg	

6c/kg

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	0305 6		Fish, salted but not director smoked and lish in brise.			
	0305.61	а	= Herrings (Clupea harengus, Clupea pallesii)	kg	6c/kg	
	0305 62	4	 Cod (Gadus morhuo, Gadus ogac, Gadus macrocophalus) 	kg	6c/kg	
	0305.63	a	= Anchovies (Engrau is spp.)	kq	25%	
	0305,69	9	= Other	kg	6c/kg	
		٠٠.				
03.06			Crustaceans, Whether in Shell or Not, Live, Fresh, Chilled, Frozen, Orled, Salted or in Brine; Crustaceans, in Shell, Cooked by Steaming or Boiling in Water, Whether or Not Chilled, Frozen, Dried, Salted or in Brine; Flours, Meals and Pallats of Crustaceans, Fit for Human Consumption:			
	3336.1		—Frozen:			
	9305-11	9	 Rock lobster and other see crawlish (Palinurus spp., Panulirus spp.)	kg	free	
	0306.12	5	= Lobsters (Homarus sop.)	kg	1000	
	0306 13	1	= Shrimps and prawns	kg	50/kg	
	0306.14	В	- Crabs	kg	5c/kg	
	0306.19		 Other, including flours, meals and pellets of crusticeans, fit to human consumption; 	-	*	
	.10	7	 Flours, meals and pellets, of cooked crustaceans 	kg	5,5¢/kg	
	.90	5	Olher	kg	50kg	
	0306.2		—Not Frozen	-	-	
	0306.21	3	= Rock /obster and other sea crawlish (Palinurus spp., Panulirus spp.,			_
			Jasus 50p.)	kg	hee	.)
	0306.22	1	= Lobsters (Homarus spp.)	kg	free	
	0305.23	6	= Shrimps and prawns	kgi	5сжу	
	0306.24	2	= Crabs	kg	50kg	
	0305.29		 Other, including Lours, meals and pellets of crustaceans, in for human consumption. 			
	.10	1	 Flours, meals and pellets, of cooked crustaceans (excluding lobster). 	kg	5,5 c% g	
	20	9	 Figure, meals and pellets, of cooked lobster. 	kg	30%	
	.90	6	- Other	kg	564kg	
03.07	0207.40		Molluscs, Whether in Shell or Not, Live, Fresh, Chilled, Frozen, Orled, Safted or in Brine; Aquatic Invertebrates (Excluding Crustaceans and Molluscs), Live, Fresh, Chilled, Frozen, Orled, Salled or in Brine; Flours, Meals and Pellets of Aquatic Invertebrates (Excluding Crustaceans), Fit for Human Constitution:			
	0307.10		— Cysters:	h	0-1-	
	.10		- Oyster spat	kcj	60kg	
	.90 0307.2	1	= Other	kg	66kg	
	0307 21	7	Hacopedien:	kg	6c/kg	
	0307.29	Á	= Other	rsi kgi	60kg	
	0307.23	۰	- Mussels (Mytilus spp., Panya spp.).	w.A	ookg.	
	0307.31	1	= Live, fresh or chilled	ka.	E.A	
	0307.37	2		kg kg	6ckg	
	0307.4	-	Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastiophes spp., Linigo spp., Nototodains spp., Sepiolouthis spp.):	•9	60kg	
	0307.41	6	= Live, fresh or chilled	kg	60kg	
	0307.49	7	- Olfrigr	kg	6c/kg	
	0307 5	•	—Octopus (Octopus spp.).	9	oung.	
	0307 51	۵	- Live, fresh or chilled	kg	6c/kg	
	0307 59	1	= Other	rų kα	6c/kg	
	0307 60	9	- Sharts (excluding sea sharts)	ng kg	60kg	
	0307.9	•	Other, victuding flours, meals and pellets of aquatic invertebrates (excluding crustaceans), fit for human consumption.	-vil	way	
	0307.91	9	= Live. fresh or chilled	kg	60kg	
	0307 99		- Ollier:	_		
	.10	-	- Flours, meals and pellets, of cooked molluses	kg h-	5.5c/kg	
	50	4	 Flours, meals and pellats, of other cooked aquatic invertebrates. 	kg	2,25 c% g	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES

- The expression milk means full cream milk or partially or completely skimmed milk.
- 2 For the purposes of heading No. 04 95
 - (a) The term "builter" means natural builter, whey builtor or recombined builter lifesh, salled or rancid, including canned builter; derived exclusively from milk, with a milkfat content of 80 per cent or more builtont more than 95 cert by mass, a maximum milk solids not from cent by mass, a maximum milk solids not from cent by mass, and a maximum water content of 16 per cent by mass. Builter does not contain added emulsiliers, but may contain sodium nationals, lood colours, neutralising salts and cultures of harmless facilities of producing bacterial.

The expression "daily spreads" means a spreadable enul sion of the water-in-ox type, containing militiatias the only fall in the product, with a militiat content of 39 per cent or more but less than 80 per cent by mass.

- 3 Products obtained by the congrenantion of whey and with the addition of mix or mixture to be classified as cheese in heading No. 34.06 provided that they have the filled indexing characteristics.
 - (a) a milklal content, by mass of the dry matter, of 5 per cent or more:
 - (b) a dry matter content, by mass, of affects 70 per cent but not exceeding 85 per cent, and
 - (c) they are moukled or capable of being natulded
- 4 This Chapter does not cover the following:
 - (a) Products obtained from whey, containing by mass more than 95 per cent lactose, expressed as anhydrous tactose calculated on the dry matter (heading No. 17 02); or
 - (b) Albumins (including concentrates of two or more whey proteins, containing by mass more than 80 per cent whey proteins, calculated on the dry matter) (heading No. 35.02) or globulers (heading No. 35.04).

SUBHEADING NOTES

- For the purposes of subheading No. 0404.10, the expression "modified whey" means products consisting of whey constituents, that is, whey from which all or part of the factose proteins or minerals have been removed, whiley to which reduced whey constituents have been added, and products obtained by mixing natural whey constituents.
- For the purposes of subheading No. 0405.10 the terms "butter" does not include dehydrated butter or ghea (subheading No. 0405.90).

				Statle-	
Hoad-	Sub-	C		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
04.01			Milk and Cream, Not Concentrated Nor Containing Added Sugar or Other Sweetening Matter:		
	0401.10	ь	Oha fat content, by mass, not exceeding it per cent	kg	60c per l
	0401 20	0	-Of a laticontent, by mass, exceeding 1 per centibuling exceeding 6 per centi-	kg	60c per l
<u>~</u>	0401.30	5	Of a laticontent, by mass, exceeding 6 per cent;	kg	60c per l
04.02			Milk and Cream, Concentrated or Containing Added Sugar or Other Sweetening Matter:		
	0402 10	4	In powder, granules or other solid forms, of a fall content, by mass, not exceeding 1,5 per cent.	kg	450okg
	0402.2		·—In powylor, granules or other solid forms, of a fat content, by mass, exceeding 1.5 per cent:		
	0402 21	Ð	 Not containing added sugar or other sweetening matter 	kg	460c/kg
	0402 29	1	. Other	kg	450c/kg
	04029		—Other		
	0402 91	2	 Not containing added sugar or other sweetening matter 	kg.	450c/kg
	0402.99	3	- Other	kg	450c/kg
04.03			Buttermilk, Curdled Milk and Cream, Yogurt, Kephir and Other Fermented or Acidified Milk and Cream, Whether or Not Concentrated or Containing Added Sugar or Other Sweetening Matter or Flavoured or Containing Added Fruit, Nuts or Cocoa:		
	0403.10	3	Yogurt	kg	Itee
	0403 90	9	-Other	kg	free
04.04			Whey, Whether or Not Concentrated or Containing Added Sugar or Other Sweetening Matter; Products Consisting of Natural Milk Constituents. Whether or Not Containing Added Sugar or Other Sweetening Matter, Not Elsewhere Specified or Included:		
	0404.10	7	—Whey and modified whey, whether or not concentrated or containing added *Sugar or other sweetening matter	kġ	free
	0404.90	3	—Other	kg	100c/kg

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04.05		Butter and Other Fats and Oils Corived From Milk, Dairy Spreads:			
0405.10	0	—Butler	k g	320c/kg	
0405 20		— Dairy spreads:		•	
.10	2	- With a milklat content of 39 per cent or more but less than 75 per ceat.	kg	20%	
.90	D	= Other ,	*g	320cAg	
0405-90	7	—Qtf:x/r	k g	320¢/kg	
04.06		Cheese and Curd:			
0406.10		—Fresh (unripened or uncured) choose, including whey choose, and durd:			
10	1	- Choese	kg .	25%	
.20	9	= Curd	kg	20%	
0406.20		Grated or powdered cheese, of all kinds			
10	в	 Canestrato, Siciliano, Coulomm et. Crine du Mont Blanc, Danbo, Elbo. Esrom, Fynbo, Gruyre, Gulbrandsdalsost, Havarti, Maribo, Molbo, Bobbjota, Samsoe, Tybo, Grano Reggiano, Mycella, Stilton and 			
		Danablug	kg	22%	
	4	= Other	₩g	25%	
0406.30	3	Processed cheese, not grated or powdered	kg	25%	
(406.40		— Brue-ve-ned choose:			
.10	_	■ Danablus, Mycella and Skiton	kgi	22%	
.90	3	■ Olter	kg	25%	
0406.90		—Other cheese;			
10	9	 Canestreto, Coulommier, Crme du Mont Blanc, Denbo, Elbo, Esroni. Fynbo, Gruyre, Gulbrandstalsosi, Havarn, Maribo, Moibo, Robbiola, Siciliano, Samsoe, Tybo and Grano and Reggiano	kg	22%	
.25	6	= Cheddar	kg	660c/kg	
35	_	- Gouda	kg	550c/kg	
.90	-	= Other	kg	25%	
	٠ <u>٠</u> ٠				
04.07 0407 00		Bird's Eggs, in Shail, Fresh, Preserved or Cooked:			
0407.00 10	0	—Of a value for duty purposes of less than 150c each	kg	Irce	
20	8	—Of a value for duty purposes of 150c or more each	kg	1rea	
04.08		Bird's Eggs, Not in Shell, and Egg Yolks, Fresh, Dried. Cooked By Steaming or by Boiling in Water, Moulded, Frezen or Otherwise Preserved, Whether or Not Containing Added Suger or Other Sweetening Matter;			
0408.1		—Egg yolks:			
0408 11	8	= Dried	kg	22%	
0408.19	9	- Other	kg	22%	
0408 9		—Other:	-		
0408 91	4	- Dried	kg	22%	
0408.99	5	= Other	kg	55%	
04.09 0409.00	D	Natural Honey	kg	30%	

CUSTOMS AND EXCISE ACT, 1998

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES:

1 This Chapter does not cover the following:

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- Exhibit products (excluding guts, bladders and stomachs of animals, whole and preces thereof, and animal blood, liquid or dried);
- (b) Hides or skess (including furskins) excluding goods of heading No. 05.05 and panegs and similar waste of raw twices or skins of heading No. 05.11 (Chapter 41 or 43),
- (c) Averagi textile majerials, excluding horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading No. 96,03)
- For the purposes of heading No. 05.01, the sorting of heir by length (provided the root ends and tip ends respectively are twitteringed together) shall be deemed not to constitute working.
- 5 Throughout this Schedule, elephant, warus, narwhal and wild boar tusks, rhinoceros homs and the teeth of all animals are regarded as "ivory"
- 4. Throughout this Schedule, the expression "horselieur" means hair of the manes or tails of equine or bovine animals.

				Statis-	
Hoad•	Şub-	¢		\$1ical-	Rate of
ng	heading	D	Article Description	Unit	Duty
 NS A1	0501.00		Human Hair, Unworked, Whether or not Washed or Scoured; Waste of Human		
	0301.00	Ŭ	Hair	kg	free
05.02			Pigs', Hogs' or Boars' Bristles and Hair; Badger Hair and Other Brush Making Hair; Waste of such Bristles or Hair;		
	0502 10	1	Pigs', hogs' or boars' bristles and narrand waste thoreof	kg	tree
	0502 90	В	—Other	¥g	tree
	0503.00	0	Horsehair and Horsehair Waste, Whether or Not Put up as a Layer With or Without Supporting Materials:	kg	frae
05.04	0504 00		Guts, Bladders and Stomachs of Animals (Excluding Fish). Whole and Pieces Thereof, fresh, chilled, frozen, salted, in brine, dried or smoked:		
	0504 00.10	•	= Sausage casings	kg	ree
	90	0	- Other	kg	free
05.05			Skins and Other Parts of Birds, With Their Feathers or Down, Feathers and Parts of Feathers (Whelher or Not With Trimmed Edges) and Down, Not Further Worked Than Cleaned, Disinfected or Treated For Preservation; Powder and Waste of Feathers or Parts of Feathers:		
-	0505 10	2	—Feathers of a kind used for stuffing; down	kg	řr ec
	0505 90	9	—Other	ĸġ	free
05.06			Bones and Horn-Cores, Unworked, Defatted, Simply Prepared (Bul Not Cut to Shape), Treated With Acid or Degelatinised; Powder and Waste of These Products:		
	0506 10	G	Oss(iii) and bones treated with acid	kg	free
	0506 90		—Other		
	10	6	 Unworked, detailed or simply prepared (but not cul to shape) 	kg	free
	90	В	= Othgr	kg	ľ'eo
05 .07			Ivory, Tortoise-shell, Whalebone and Whalebone Hair, Horna, Antiers, Hooves, Nalls, Claws and Beaks, Unworked or Simply Prepared But Not Cut to Shape: Powder and Weste of These Products;		
	0507 10	٥	= Ivory, wory powder and waste	kg	hee
	0507.90	ь	- Other	kg	free
05.08	0508 00		Coral and Similar Materials, Unworked or Simply Prepared But Not Otherwise Worked; Shells of Mollusos, Crustaceans or Echlanderms and Cuttle-bone, Unworked or Simply Prepared But Not Cut to Shape, Powder and Waste Thereof:		
	0508.00.10	6	— Shells, unworked or simply prepared but not cut to shape	kg	free
	90	4	—Other	kg	free
05.09	0500 00	2	Natural Sponges of Animal Origin	kg	free

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0 5.10 0 51	10.00	2	Ambergris, Castoreum, Civel and Music Cantharides; Bile, Whether or Not Dried; Glands and Other Animal Products Used in The Preparation of Pharmaceutical Products, Fresh, Chilled, Frozen or Otherwise Provisionally Preserved	kg	tree
05,11		••••	Animal Products Not Elsewhere Specified or included; Dead Animals of Chapter 1 or 3, Unfit for Human Consumption;		
051	11.10	0	— Bovine semen	kg	free
051	11.9		—Other:		
951	11.91		 Products of fish or crustaceans, molluses or other aquatic invertebrates; dead animals of Chapter 3; 		
	T.S	1	 Products of fish or crustaceans, molluses or other aquatic invertebrates (excluding fish ova), unworked or simply prepared. 	kg	free
	90	9	- Other	kg	free
051	11.99		- Other:		
	.10	1	· Sinews and tendons	kg	1ree
	.18	2	Bloodmeal; animal semen: parings and similar waste of raw hides and skine	kg	Iree
	.во	12	 Other animal products, unworked or simply prepared 	kg	free
	.90	3	- Other	kg	Iree

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CUSTOMS AND EXCISE ACT, 1998

SECTION II

VEGETABLE PRODUCTS

NOTES

1 In this Section the term "pellets" means products which have been aggrownerated wither directly by compression or by the addition of a builder in a proportion not exceeding 3 per cent by mass.

CHAPTER 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE, CUT FLOWERS AND ORNAMENTAL FOLIAGE

NOTES

- 1. Subject to the second part of heading No. 06 01. this Chapter covers only live blees and goods (including seeding vegetables) of a kind commonly supplied by nursery gardeners of flourist for planting or for prinamental use, nuvertheless it does not include potatoes, onlocks, shallots, garlic or other products of Chapter 7.
- 2 Any reference in heading Nos. 06 03 or 06.04 to goods of any kind shall be construed as including a reference to because, foral baskets, wreaths and similar articles made whofly or parity of goods of that kind, account not being taken of ancessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97 01.

				Ştatis.	
Head-	Sub-	С		atical-	Rate of
ing	heading	D	Article Description	Unit	Duty
06.01			Bulbs, Tubers, Tuberous Roots, Corms, Crowns and Rhizomes, Dormant, in Growth or in Flower; Chicory Plants and Roots (Excluding Roots of Heading No. 12.12):		
	0601.10	3	 Bulbs, tubers, luberous roots, corms, crowns and rhizomes, dormant 	u	Iree
	0601.20	4	 Bulbs, tubers, tuberous roots, curms, crowns and rhizomes, in growth or in flower; chicory plants and roots. 	u	Iree
06.02			Other Live Plants, (Including Their Roots), Cuttings and Slips: Mushroom Spawn:		
	0602 10	3	— Unrooted outlings and slips	U	tree
	0602.20	8	—Trees, shrubs and bushes, grafted or not, of kinds which bear ecrible (no) or install	u	Iree
	0602 30	2	—Rhododendrons and azaleas, grafted or not	U	Iree
	0602.40	7	—Rossis, grafted or not	u	Iros
	0602 90	В	-Other	×g	Iree
06.03			Cut Flowers and Flower Buds of a Kind Suitable for Bouquets or for Ornamental Purposes, Fresh, Dried, Dyed, Bleached, Impregnated or Otherwise Propered:		
	0603 10	7	Fresh	×g	20%
	0603.90	3	—Otner	×g	20%
06.04			Foliage, Branches and Other Parts of Plants, Without Flowers or Flower Buds, and Grasses, Mosses and Lichens being Goods of a Kind Sulfable for Bouquets or for Ornamental Purposes, Fresh, Orled, Dyed, Bleached, Impregnated or Otherwise Prepared:		
	0604.10	0	—Mosses and Irchens	a g	20%
	0604.9		—Other:		
	0604.91	3	= Fresh	× 9	20%
	0604.99	4	a Olner	Хg	20%

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

NOTES.

- This Chapter does not cover forage products of heading No. 12.14.
- 2 In headings Nos. 07.09, 07.10, 07.11 and 07.12, the word "vegetables" includes existe mushrooms, truffles, caves, capture courtows, puritykins, aubergines, sweet com (Zea mays var. saccharata). Iruits of the genus Capticum or of the genus. Pimenta, tennel, pars'ey, choral, tarragon, cross and swent majorana (Marjorana hortonsis or Origanum majorana).
- 3. Headings No. 07-12 covers all dired vegetables of the kinds falling in headings Nos. 07-01 to 07-11, orner than
 - (a) throot legumenous vegetables, shelled (heading No. 07.13);
 - (b) sweet corn in the forms specified at headings No. 11.02 to 11.04;
 - (c) Your, meal, powder, flakes, granules and pellels of potatoes (heading No. 11 05).
 - (d) Your, meal and powder of the direct egurnious vegetables of heading No. 07 13 (heading No. 11 06)
- However, dried or crushed or ground fruits of the genus Capacium or of the genus Pimerta are excluded from this Chapter (securing No. 09 04)

				Stalis-	
Head-	Sub-	С		etical-	Rate of
ing	heading	D	Article Description	Voit	Duty
37.01	0701 10	1	Patataes, Freeh or Chilted:	li a	A status
	0701 90	8	Other	kg ka	0.44c/kg
			CAINER	kg	0.44cNg
07.02	0702 00	0	Tomatoes, Fresh or Chilled	kg	15%
97.03			Onions, Shallota, Garlie, Leeke and Other Aflaceous Vegetables, Fresh or Chilled:		
	0703 10	9	—Onions and shallots	kg	15%
	0703-20	3	Gerthe	kg	3250 kg
	0703.90	5	— Leeks and other Billaceous vegetables	kg	15%
07. 04			Cabbages, Cauliflowers, Kontrabi, Kale and Similar Edible Brassicas, Fresh or Chilled:		
	0704.10	2	—Cauliflowers and headed broccoli	kgi	1ree
	0704 20	7	—Brussels sprouts	kgi	tree
	0704.90	9	—Other	kg	free
07,05	0705.1		Lettuce (Lactuca Sativa) and Chicory (Cichorium app.), Fresh or Chilled: —Lettuce:		
	0705.11	2	— Cabbage lettuce (head lettuce)	kg	tree
	0705.19	3	On	kg .	1ree
	0705.2	•	Cheory.	mg.	1100
	0705.21	7	= Wittoot chicary (Cichorium intybus var. foliosum)	kg	1ree
	0705.29	ė	- Other	kg	1ree
					
07.06			Carrota, Turnipa, Salad Beetroot, Salaity, Celeriac, Radiahes and Similar Edible Roots, Fresh or Chilled:		
	0706.10	9	—Carrols and turnips	kç	1ree
	0706.90	6	-Other	Kg.	1ree
 D7.07	0707.00	9	Cucumbers and Gherkins, Fresh or Chilled	kg	15%
			Loguelague Venetables Challed as Inshelled Eresh as Chilled		
07.DB	0708.10	7	Leguminous Vegetables, Shelled or Unshelled, Fresh or Chilled: — Poss (Pisum sativum)	kg	15%
	0708.20	í	- Beans (Vigna spp., Phaseolus spp.) - Beans (Vigna spp., Phaseolus spp.)	kg	lvea
	070B.20	3	— Other leguminous vegetables	kg	Irea
			— onto regulations regulated to the control of the		
97,09			Other Vegetables, Fresh or Chilled:		
	0709.10	0	Globe artichokes	kģ	[teg
	0709.20	5	—Asparagus	k g	15%
	0709.30	6;	—Aubergnes (egg-plants)	kģ	free
	0709.4C	4	—Cefery other than celeriac	kg	free

		Act ?	No.	20, 1998 CUSTOMS AND EXCISE ACT, 1998	-	
	0709.5			Mushrooms and truities		
	0709 51		5	- Mushrooms .	kg	15%
	0709 52		1	= Truftles	kg	Irea
	0709 60		3	- Fruits of the genus Capsicum or of the genus Pintental	kg	15%
	0709.70		A	—Spyrach, New Zealand spinach and orache spinach (garden spinach)	kg	l·aa
	0709.90		y	Other	kg	15%
07.10				Vegetables (Uncooked or Cooked by Steaming or Boiling in Water), Frozen:		
	0710 :0		o	Potatoes	kg	30%
	07102			—Laguranous vegetables, shelled or unshelled		
	0710 21		,	- Peas (Pisum sativum)	kg	30%
	0710 22		R	– Beans - (Vignu spp., Phasetiun spp.)	kg	30%
	0710.29		2	- Other	kg	30%
	071030			—Spinach, New Zealand spinach and brache spinach (garden spinach)	k g	20%
	0710.40		4	—Sweet corn	kg	20%
	0710.80		_	— Other vegetables		
		رور مد		= 1rufl es	kg .	free
		90	-	Other	kg	30%
	0710.90		7 	—Miclures of vegetables	kg	30%
< '97.11				Vegetables Provisionally Preserved (For Example, by Sulphur Dioxide Gas, in Bring, in Sulphur Water or in Other Preservative Solutions), But Unsuitable in That State for Immediate Consumption:		
	\$711.10		4	Onlons	kg	20%
	0711.20		€	—Olives	kg	25%
	0711 30		3	—Capers	kg	20%
	071140		8	—Cucumbers and gherkins	kg	20%
	0711.90			Other vegetables; mixtures of vegetables.	-	
		.10	В	- Shallots and leeks	A g	20°
		30	2	· Fruits of the genus Pimenta	kg	Iree
		90 -	6	- Other	1 .9	20°:
07.40						
07.12				Orled Vegetables, Whole, Cut, Sliced, Broken or in Powder, But Not Further Propared:		
	0712.20		2	-On ors	×g	20°:
	0712.30		7	Mustrecoms and truffigs.	kg.	20%
	0712 90			- Other vegetables; mixtures of vegetables:		
		٠,		= Culinary herbs, ground, crushod or rubbod	kg	46/kg
		20 '	9	= Culinary herbs, not ground, crushed or rabbed	kg	4c/kg
		90 -		- Other	kģ	20%
4				B. Indian and a second		
~ −07.13	534040			Dried Leguminous Vegetables, Shelled, whether or not Skinned or Spill:		
	0713 10			Peas (Pisum salivum)		450
		20 · 25	•	Green peas, whole	kgi ha	15%
		25 90	-	- Green peas, skinned or split	kg	30%
	0713-20	*	, 5	- Other	kg ka	tree
	0713.3		-	—Beans (Vigna sop , Phaseolos sup.).	kg	··· ·······
	0713.31		7	 Beans of the species Vigna mungo (L.) Hepper or Vigna cadiata (L.) 		
	571331		•	Wilczek	kg	15%
	0713.32		3	 Small red (Adzuki) beans (Phaseulus or Vigna angulans) 	kg	19%
	07:3.33		В	= Kidney beans, including white pea beans (Phaseolus vulgaris)	kg	10%
	0713 39		В	- Other	kg	10°4
	0713.40		5	= Le nbis	kg	free
	0713 50		6	 Broad beans (Vicia faba vai: major) and horse beans (Vicia faba var. oquina. 		
				Vicia faba yas minor)	kg	15%
	0713.90			Other.		
		10	-	: Whote	kg	15%
		.2G	2	- Skinned or splid	kg .	30%
07.14	A			Manioc, Arrowrool, Salep, Jerusalem Artichokes, Sweet Pototoes and Similar Roots and Tubors with High Starch or Inulia Content, Frozen or Orled, Whether or Not Silced or in the Form of Pellets; Sago Pith:		
	0/14 10		_	- Manioc (cassava)		
		10		- Frozen	kg	5% -
	A3	90	0	= Other	kġ	[tee
	0714 20			- Sweet potalogs:		

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7	let No	20, 1998	CUSTOMS AND EXCISE ACT, 1998	
	10 7	= Frozer	kg	5%
.!	90 5	= Other	kg	Iron
0714 90		-Other.		

- Other

.10 9

90 7

.:

5%

free

kg

kg

CUSTOMS AND EXCISE ACT, 1998 CHAPTER B

EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS

VOTES

- Phis Chapter does not cover medable mats or fruit
- 2. Cirilled fluits and nuls are to be classified in the same headings as the corresponding fresh fruits and nuls
- 3 Osed fro jick died nots of the Chapter rivey be partially edycated for the ated for the following purposes.
 - (a) For additional preservation or stabilisation (for example, by motionate heat treatment, sulphoring, the addition of sortic acid or potassium sorbate).
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup).

provided that may retain the character of dried truthor dried buts

				Statis-	
Head-	Sub-	Ç		stical-	Rate of
ing	heading	D	Article Description	Ųnit	Duty
			······································		
~18. Q1			Coconuts, Brazil Nuts and Cashew Nuts. Fresh or Bried, Whelher or Not Shelled or Peeled:		
	0801.1		Goodaus		
	0801 11		- Desiccated		
	3.0	7	· Unsweelened	49	Irec
	90) 5	· Other	кg	25%
	0801 19		- Other.		
	::	8 (· Wnole	kg	Mee
	90) 6	Other	kg	26%
	0801.2		—Brazil nuts.		
	CaC1 21	4	– In shell	kg	free
	0801.22	0	Shelled	kg	fiese
	0801.3		- Cashew nuts		
	0801.31	9	- In shell	kg	4c/kg
	5801.32	5	= Shelleg	kg	4c/kg
08.02			Other Nuts, Fresh or Oried, Whether or Not Shelled or Peeled:		
10.06	0802 1		Almonds		
	08C2 11	3	- In shell	49	tien
	0802 12	ő	= Shellod	-	tree
	0802.2	•	—Hazenurs or tilberts iCorylus spp.i.	49	
	0802.21	B	- In shell	kg	free
	0802 22	4	= Sheligd	ng kg	hee
	0802.3	-	- Walnuts:	~9	1444
	0802.31	2	- In shell	kg	laee
	0802.32	9	. Shelled	kg	Irae
	0802.40	5	Chesinuts (Castanea spp.)	kg	lrea
	0602 50	5	Presidence	kg	Iree
	0802 90	3		. *	
 .	0002 90	3	·· Orrer	kg .	Iree
08.03	0803.00	6	Bananas, Including Plantains, Fresh or Dried	kg	5%
08.04			Dates, Figs. Pineapples, Avocados, Guavas, Mangoes and Mangosteens, Fresh or Dried:		
	0804.10	4	Datas	kg	Iree
	0894 20	9	—figs	۸ġ	Iree
	0804 30	3	Pingapoles	×9	19%
	G804.40	а	— Avocados	kg	5%
	0804.50	2	— Guavas, inangoes and mangosteens		35%
			— Guaras, mangoes and mangosters	kg	33%
08.05			Citius Fruit, Fresh or Orled:		
	0805.10	B	—Oranges	kg	5%
	0805.20	2	—Mandarins (including tangernes and satsumas), dementines, wilkings and similar citrus hybrids	kg	5%
	0605 30	7	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia)	kg	5%
	0805 40	•		_	5%
	3005 40	'	—GrapeIruit	Rg	374

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	0805 90		4	Other	kg	5%
08.06				Grapes, Fresh or Dried:		
VO-V4	0806 10		1	—Fresh	kg	5%
	0806 20		6	— Dried	kg	Iree
08.07				Melons (including Watermelons) and Papawa (Papayas), Fresh:		
	0807.1			— Melons (including watermelons):		
	0807 11		1 2	- Watermelans	kg	15%
	0807.19 0807.20		7	= Other	kg Kg	15% 15%
			·	r on points (popo pos)	.	1374
08.08				Apples, Pears and Quinces. Fresh:		
	0608 10		9	—Apples	kg	5°÷
	0808.20		3	—Pears and quinces	kg	5%
08.09		• •		Apricots, Chemies, Peaches (Including Nectarines), Plums and Sices, Fresh:		
	0809.10		2	—A;xxcots	kg	5% .
	0809.20		7	Chernes	kg	5%
	0809.30		1	—Peaches, including neclarings	kg	5%
	0BD9.40		6	—Plums and sloes	kg	5%
28.10	****			Other Fruit, Fresh:		
	0810.10		2	Strawbernes	kg No	15%
	0810.70		7	— Rasphernes, blackbernes, mulberries and loganberries	x g	Irae 6
	0810.30		1	—Black, white or red currants and geosabetries	kg ka	íree koo
	D810.40		6	Cranberries, bilbernes and other fruits of the genus Vaccinium	kg h-	Iree
	0810.50 0810.90		0	— Kwalruil	kg	5%
		.10		- Granadillas and litchis	kg	15%
		.90	-	= Other	kq	5%
			·	······································		
08.11				Fruit and Nuts, Uncooked or Cooked by Steaming or Bolling in Water, Frozen, Whether or not Containing Added Sugar or Other Sweelening Matter:		
	6811 I 0		Б	— 9trawberries	kg	20%
	0811-20		0	Raspborries, blackbernes, mulbernes, loganbernes, black, while or redicurrants		
				and goosobeines	kģ	20%
	0811 90	_		-Other:		
		·5	-	- Granadilla pulp liteh pulp	kg	5%
		90		= Other	kg 	20%
08.12				Fruit and Nuts, Provisionally Preserved (For Example, by Sulphur Oloxide Gas, In Brine, in Sulphur Water or in Other Preservative Solutions), But Unsuitable in That State for Immediate Consumption:		
	0812 10		0	—Creatines	kg	20%
	0812.20		4	—Strawbernes	kg	20%
	081290			— Other.		
		'5		= Granadilla pulp, litchi pulp	kg	5%
		90		= Othés	kg 	20%
28.13				Fruit, Dried (Excluding that of Headings Nos. 08.01 to 08.06); Mixtures of Nots or Orled Fruits of This Chapter;		
	0813.10		3	Apricots	kg	6c/kg
	0813.20		₿	—Prunes	kg	tree
	081330		2	—Apples	kg	6c/kg
	0813.40			— Other fruit		
		10	4	 Lilchis, strawberries, granadillas, musk melons, papaws and cherries 	kg	20%
		90	Z	· Other	kg	60kg
	0913.50	_	1	—Mixtures of nots or dried truits of this Chapter	kg	6c/kg
08.14	0814 00		2	Peel of Citrus Fruit or Melons (including Watermelons), Fresh, Frozen. Dried or Provisionally Preserved in Brine. in Sulphur Water or in Other Preservative Solutions:	kg	lrúe

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CHAPTER 9

COFFEE, TEA, MATE AND SPICES

NOTES.

- 1 Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:
 - (a) Miclures of two or more of the products of the same heading are to be classified in that heading:
 - (b) Mixtures of two or more of the products of different headings are to be classified under heading No. 09.10. The addition of other substances to the products of headings Nos. 09.04 to 09.10 for to the mixtures inferred to in paragraph (a) or (b) above i shall not affect their classified convicted the distribution in klures retain the essential character of the goods.

part of (b) abover shall not affect their classification provided the initialiting in klures retain the essential character of the goods of those headings. Otherwise such modures are not classified in this Chapter, those constituting mixed concurrents or mixed scareonings are classified in heading No. 21.03.

2. This Chapter does not cover Cubeb pepper (Piper cubeba) or other products of heading No. 12.11.

				Ştatiş.	
Head-	Sub-	Ç		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
09.01			Coffee, Whether or Not Roasted or Decaffeinated; Coffee Husks and Skins; Coffee Substitutes Containing Coffee in any Proportion;		
	0901.1		—Coffee not roasied.		
	0901.41		- Not decaffeinated:		
	.10	9	- Of the species Coffea arabica	kg	free
	20	G	Of the species Coffee robiesta	kg	fr ee
	90	7	· Other	kg	free
	0901.12		= Decaffemated:		
	.10	5	Of the species Coffee erabica	kg	free
	.20	2	Of the species Coffea robusta	kg	tiee
	90	3	· Other	kg	free
	0901.2		Coffee, roasted:		
	0901-21	Ģ	- Not decallemated	kg	6c/kg
	0901-22	Z	= Decafteinated	kg	6ckg
	9901.90		Other:		
	.10	9	= Coffee husks and skins	kg	20%
	20	G	- Coffee substitutes confaming coffee	kg	10c/kg
09.02			Tea, Whether or not Flavoured:		
00.02	0902 10	9	—Green tea (not termented) in immodiate packings of a content not exceeding 3		
	0302 10	,	kg	kg	1rge
	0902 20	3	—Other green tea (not fermented)	kg	free
`	0902 30	В	-Black tea (fermented) and partly termented tea, in immediate parkings of a	-9	
			content not expeeding 3 kg	k g	fiere
	0902 40	5	—Other black tea (fermented) and other partly fermented tea	kg .	free
09.03	0903.00	В	Mat	×g	free
09.04			Pepper of the Genus Piper; Bried or Crushed or Ground Fruits of the Genus Capsicum or of the Genus Pimenta:		
	0904 4		—Pepper:		
	0904 11	2	Neither crushed nor ground	×g	hee
	0904 42	9	= Crushed or ground	kg	free
	0904 20		 Fruits of the genus Capsicum, or of the ganus Pimenta, died or crushed or ground: 		
	.30	2	= Fruits of the genus Capsicum	×g	25%
	.50	7	⇒ Fruits of the genus Pimenta	×g .	Iree
09.05	0905-00	5	Vanida	kg	free
09.06			Cinnamon and Cinnamon-tree Flowers:		
08.00	0906.10	3	Neither cashed nor ground	be-	feaa
		_	•	×g	free broo
	0906.20		—Crushed or ground	xg	iree
09.07	0907.00		Cloves (Whole Fruit, Cloves and Stems),	¥g	frée
90.80			Natmeg, Mace and Cardamoms:		
	090B.10	O.	'* - Nulmag	kg	free

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	0908 20	5	- Mace	kg	free	
	0908 30	5	= Carden:oms	kg	troe	
09.09			Seeds of Anise, Badien, Fennel. Corlander, Cumin, or Caraway: Juniper Borries:			
	0909 10	4	Seeds of an se or bodian	×g	tree	
	0909 20	9	—Seeds of coripoder	kg	1ren	
	0909 30	3	— Seeds of currin	kg	Irae	
	0909.40	В	— Seeds of caraway	kg	lrc:ra	
	0909 50	2	—Seeds at lennet; juniper bernes	kg	Irae	
09.10			Ginger, Şaftron, Turmeric (Curcuma), Thyme, Bay Leaves, Curry ≇nd Other Spices:			
69.10	091010	10. 1	Spices: —Ginger	ko	152	
69.10	091010	10 1	Spices: —Ginger = Neither crushed nor ground	kg ka	15% 20%	
09.10	091010	10 1 20 9	Spices: Ginger = Neither crushed nor ground	kg	15% 20% fuse	
69.10	0910 10	20 9	Spices: Ginger = Neither crushed nor ground	kg ky	20%	
69.10	0910 10 3910 20	20 9 9	Spices: Ginger = Neither crushed nor ground	kg ky kg	20% feee	
69.10	0910 10 3910 20 0910 30	20 9 9 3	Spices: — Ganger = Neither crushed nor ground - Crushed or ground — Saffron — Turnere (curcuma) - Thyrne; bay leaves	kg ky	20% face free	
69.10	0910 10 5910 20 0910 30 0910,40	20 9 9 3 8	Spices: Ginger = Neither crushed nor ground Crushed or ground Saffron Turbene (curcuma) Thyrne; bay leaves	kg ky kg kg	20% free free tree	
69.10	0910 10 0910 20 0910 30 0910 40 0910 50	20 9 9 3 8	Spices: — Ganger = Neither crushed nor ground - Crushed or ground — Saffron — Turnere (curcuma) - Thyrne; bay leaves	kg ky kg kg	20% free free tree	
09.10	0910 10 0910 20 0910 30 0910 40 0910 50 0910 9	20 9 9 3 8 2	Spices: Ginger = Neither crushed nor ground Crushed or ground Saffron Turneric (curcuma) Thyrne; (bay leaves) Curry Cther spices	kg ky kg kg kg	20% func free free free	

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CHAPTER 10

CEREALS

NOTES

- 1 (a) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.
 - 1b) The Chapter does not cover grains which have been hulled to otherwise worked infowoiver, rice, husked, in flert, polished, glazed, parboled or broken remains classified in heading No. 10.06.
- Heading No. 10.05 does not cover sweet corn (Chapter 7).

SUBHEADING NOTE:

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

			•	Statis-	-
Head-	Şub-	Ċ		stical-	Rate of
ing	heading	Þ	Article Description	Unit	Duty
10.01			Wheat and Mesiln:		
14301	1001 10	7	-Durum wheal	kg	free
	1001.90	3	-Other	kg	free
10.02	1002.00	6	Rye	kg	ree
10.03	1003.00	7	Borley	kg	Nea
	1004.00	3	Cats	kg	free
10.05			Maize (Corn);		
	1005 10	1	5eed	kg	Fee
	1005.90	8	—Other	kg	free
10.06		•	Rice:		
	1006 10	5	—Rice in the husk (paddy or rough)	kg	Irae
	1006 20	4	—Husked (brown) rice	kg	1ree
	1006 30	4	Semi-milled or wholly milled rice, whother or not poushed or glazard	kg	Iree
	1006.40	9	— Broken rice	kg	Iree
10.07	1007.0C	а	Grain Sorghum	kg	3%
10.08			Buckwheat, Millet and Canary Seed; Other Careals:		
	1008 10	2	—Buckwiset	kg	Iree
	1008 20	7	Millet	kg	25%
	1008.30	1	— Canary seed	kg	25° s
	1008 90	9	— Other operate	kg	5%

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CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN

NOTES

This Chapter does not cover:

1103.1

- Groats and meal

- (a) Roasted malt pull up as coffee substitutes (heading No. 09 01 or 21.07);
- (b) Prepared flours, meals or starches of heading No. 19.01,
- (c) Comfaces or other products of heading No. 19 04.
- (d) Vegetables, prepared or preserved, of heading No. 20,01, 20,04 or 20,05,
- (e) Pharmaceuhoal products (Chapter 30); or
- (i) Starches having the character of perfumery, cosmello or loilet preparations (Chapter 33)
- IAT Products from the making of the cereals listed in the table below fall in this Chapter if they have, by mass on the dry product.
 - a starch content (flotermined by the modified Ewors polarimetric method) exceeding that indicated in Culium (2), and
 - (b) an ash content (after deduction of any action minerals) not exceeding that indicated in Column (3). Otherwise, they tall in heading No. 23.02. However, germ of cereals, whole, rolled, flaked or ground is always classified in heading No. 11.04.
 - (B) Products falling in this Chapter under the above provisions shall be classified in heading No. 21 (9) or 11 (2 if sperimentage passing through a woven metal wire cloth sieve with the apairture indicated in Column (4) or (5) is not less, by mass, than that shown against the coreal concerned. Otherwise they fall in heading No. 11,03 or 11,04.

	Franch	Aub cookers	Rate of Passage through	A signe with an aperture
Gereal	Statch content (percentage)	Ash content (percantage)	315 m=crometres (microns) (percentage)	500 mic-ornelfos (inicrons) (parcentage)
(1)	(2)	(3)	(4)	(5)
Wheat and Rye	45	2.5	8G	
Barley	45	3	80	
Oals	45	5	. 80	
Maize (com) und grain				
Sorgham	45	2	T	90
Ron	45	1.6	<u>1</u> ao	
Buckwheat ;	45	4	80	

- 5 For the purposes of heading No. 11-03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereat grains of which
 - (a) in the case of maize (coin) products, at least 95 per cent by mass passes through a woven metal wire cloth sieve with an aperture of 2 mm.
 - in) in the room of other cereal products, all feasi 95 per cere by mass passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

							Statis-	
Head-	Sub-	C					sticel-	Figure of
ing	heading	D	Article Description				Veit	Duty
11 01	101 99		Wheat or Mestin Flour:			· · · · · · · · · · · · · · · · · · ·		
	100 101	0 1	- Wheat Hour				kg	50%
	2	0 9	 Meshir flour 				. kg	1c/kg
11.02			Cereal Flours (Excluding I	hat of Wheat or Mes	lin):			
	102 10	2	Rye flour				kq	1.1c/kg
	1102 20	7	— Marze (com) flour				kg	ō°a
	1102 30	1	·Bicc flow				. kg	\$0°%
	1102.90		Olher					
		0.5	- Oats flour, in immedia 10 kg		tent exceeds	-	kg	2,75c/kg
	2	0 3	÷ Oats flour ⊹n immedia 10 kg	ate packings of a cor			kg	2.75c/kg
	3	0 0	- Sorghum flour .				kg	3%
	9	Юδ	Other				kg	0,65c/kg

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	:103-13	i	2	- Of wheat		kg	Ince
	1103 12			= Of pats:			
		10 1	G	 In immediate packings of a c 	untent exceeding 10 kg	kg	2.76c/kg
	•	20 :	3	 In immediate packings of a c 	ontant not exceeding 10 kg	kg	2,75c/kg
	1103 13	:	5	= O1 maize (corn)		kg	5%
	:103 14		1	- Q1 rice		kg	20%
	1103 19		3	= Of other cereals		kg	0,6 5c/ kg
	1103.5			—Pelleiz:			
	1103.21		7	= O1 wheat		kg	Irea
	1103 29			. Of other coreals.			
	.2	20 2	5	 Of oats, in immediate packing 		km.	0.75454
		90 :	ı.	10 kg		kg kg	2,750/kg 1ree
	· · · · · `			O.Her			
11.04					(For Example, Mulled, Rolled, Flaked, ng Rice of Heading No. 10.06); Germ of ound:		
	1104 1			—Rolled or llaked grains:			
	:104.71	1	5	- O1 barley		kg	tree
	1104 12		2	= O1 oats		kg	lree
_	:104 19		7	- Of other cereals		kg	Iree
•	#104.2			 Other worked grains (for axample in 	ulled, pearled, sliced or kibbled):		
	1104.21	- 1	D	- O1 barley		kg	free
	1104 22	-	7	= Of oats		kg	free
	1104.23	:	3	- O1 maise (corn)		kg	5%
	1104.29		1			kg	free
	1104 30	!	9	 Germ of cereals, whole, rolled. 	Haked or ground	kg	trea
11.05				Flour, Meal, Powder, Flakes, Granuk	es and Pallets of Potatoes		• • • • • • • • • • • • • • • • • • • •
11.00	1105.10		3			kg	20%
	1105.20		-	— Flakes, granules and peliels.		-19	20.5
		10 !			!atoes	kg	20%
		90 :				rg kg	20%
	···-···	,	•			.	
11.06					Leguminous Vegetables of Heading No. of Heading No. 07.14 or of the Products		
	1106 10		7	 Of the direct leguminous vegetables 	of heading No. 07.13	kg	0,8c 3 kg
	1106.20			—Of sage or of roots or tubers of head	ing No. 07.14		
		10 3	9	 Ot sago, arrowroot or manioc 		kg	fr ae
	4	90	ï			kg	free
	1106 30		ñ	—Of the products of Chapter 6		kg	20%
.1.07				Mail, Whether or not Rousted;			
. 1.07	1107.10			- Not reasted			
		10 :	я			ko.	tree
		20				kg.	tree
		20 30 :	-	- · · · · · · · · · · · · · · · · · · ·	of a content exceeding 10 kg	kg ka	1199 2,75c/kg
		3.) . 40 .	_	 Or oats, in immediate packings Of oats, in immediate packings 	* *	kg	2,130Ay
		י עו	-		this to control is near resolutioning	kg	2,75c%g
		50	7	-		kg	3%
	!	90 (Б	- Other		kg	0,85c/kg
	1107.20			—Rossled		-	-
		10	2	= O1 wheat		×g	free
	:	20	2	Of bartey		¥g	friện
	:	30	7	 Of parts, in immediate packings 	of a content exceeding 10 kg	xg	2.75c/kg
		40	4	 Of nats, in immediate packings 10 kg		kg	2,75c/kg
	!	90	0	Olher		kg	0,85c/kg
		• • • •					
11.08	110B.1			Starches; Inclin: —Starches.			
	1108.1			- Starches. - Wheat starch:			
		10	я		ontent not exceeding 1.5 kg	ko	Irea
		90		•	ontant not exceeding 1.5 kg	kg kg	irea 10%
	1108 12		**	- Maize (corn) starch:		~y	*V-70
		10	4	1 waize (com) staron. 1 to immediate packings of a c	potent not exceeding 1.5 kg	kg	free
		90		•		kg	10%.
			-			~y	- Q - H

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1108.13		= Potato starch:			
10	0	 In immediate pockings of a content not exceeding 	1.5 kg	kg	1ree
90	ŷ	Other		kg	10%
1108.14		 Manioc (cassava) starch; 			
10	7	 In immediate packings of a content not exceeding 	1,5 kg	Rg	Irea
.90	5	Other		A g	10%
108 19		- Other starches:			
.10	9	in immediate packings of a content not exceeding	11,5 kg	kg	Fee
90	7	- Olher		kg	:0%
1108.20	9	—Inulin		kg	20° _w
11.09 1109.00	3	Wheat Gluten, Whether or not Dreed		ka.	20°^

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CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICAL PLANTS; STRAW AND FOODER

NOTES.

- 1 Heading No. 12 07 applies; inter alia to palm nots and kernels, cotton seeds, castor oil seeds, sesamorn seeds, mustard seeds, salflower seeds, poppy seeds and shealing kounte outs). I does not apply to products of heading No. 08 01 or 08,02 or to olives (Chapter 7 or Chapter 20).
- 2 Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially idiated or defatted and wholey or partially refatted with their original oris. It does not, however, apply to institutes of headings. Nos. 23 04 to 23 06.
- For the purposes of heading No. 12.09, beel seeds, grass and other herbage seeds, of omarmemal flowers, vegetable seeds, seeds of forest traces, seeds of fruit trees, souds of veiches (other than those of the species Vicia fabo) or of Jupines are to be regarded as "seeds of a kind used for sowing".

Heading No. 12 09 does not, however, apply to the following even if for sowing

- (a) Legummous vegetables or sweet coin (Chapter 7),
- (b) Spacies or other products of Chapter 9.
- (c) Cerea's (Chapter 10), or
- (d) Products of headings Nos. 12.01 to 12.07 or 12.11.
- Heading No. 12.11 applies, inter alia, to the following plants or parts thereof; basil, borage, genseng, hyssop, equotice, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.11 closs not, however, apply to.

- (a) Modicaments of Chapter 30:
- (b) Perfumery to tales preparations of Chapter 33; or
- (b) Inspecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38-38.
- 5. For the purposes of heading No. 12.12, the terms "seaweeds and other algae" does not include:
 - (a) Dirac single-cell micro-organisms of heading No. 21.02,
 - (b) Cultures of micro-organisms of heading No. 30.02; &
 - (c) Fortilisers of heading No. 31 01 or 31 05.

Head-	Sub-	¢		Statis- stical-	Rate of
ing	heading	D	Article Description	Unit	Outy
12 01	1201 00	6	Soya Beans, Whether or not Broken	kġ	0,65c/kg
12.02			Ground-nuts, Not Roasted or Otherwise Cooked, Whether or Not Shelled or Broken:		
	1202 10	7	— In Shift	kg	froo
_	1202.20	IJ	Shelled, whether or not broken	kg	free
12.63	1203 00	3	Copre	kg	free
	1204.00	7	Linseed, Whether or Not Broken	kg	10%
12.D5	1205.0G	o	Rape or Cotza Seeds, Whether or Not Broken	kg	10%
12.06	1206 OC	4	Sunliquer Seeds, Whether or Not Broken	kg	10%
12,07			Other Oil Seeds and Oleaginous Fruits, Whether or Not Broken:		
	1207.10	2	—Palminuts and kernels	kg	10%
	1207.20	7	Cotion seeds	kģ	10%
	1207.30	1	—Castor oil seeds	kg	10%
	1207.40	6	—Sesamum seeds	kg	10%
	1207.50	0	- Mustard seeds	kg	10%
	1207 60	5	—Salflower seeds	kg	1C%
	1207.9		Office		
	1207.91	5	= Poppy seeds	kg	10%
	1207.92	1	- Shea nots (karite nots)	kg	10%
	1207.99		= Olher	kg	10%
12. 08			Flours and Meals of Oil Seeds or Oleaginous Fruits, (Excluding Those of Mustard):		
	1208.10	6	→ Of soya beans	kg	20%
	1208 90	2	Corbe	kg	20%

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12.09			Seeds, Fruits and Spores, of a Kind Used for Sowing;			
12.00	1209.1		—Beet seed:			
	1209.11	6	= Sugai best seed	kg	free	
	1209.19	7	= Olher	kg	hee	
	1209 Z	•	—Seeds of lorage plants, other than beet seed:	-9		
	1209 21	0	¬ _uceme (Alfalia) seed	kg	free	
	1209.22	7	= Clover (Trifol um spp.l seed	kg	li ee	
	209 23	3	- Fescue sent	kg	hea	
	1209 24	9	= Kentucky blue grass (Poa pratensis L.) seed	*q	Iree	
	1209.25	6	= Rye grass (Colium mulbiforum Lam , Lohum peranne L.) seed	kg	free	
	1209.26	2	= Timothy grass seed	kg	hee	
	1209.29	1	= G/her ,	kg	free	
	1209 30	9	- Soods of herbaceous plams cultivated principally for their flowers	ký	fice	
	1209.9	•	-Other:			
	1209.91	2	= Vagetable seeds	kq	hee	
	1209.99	~	= Olubei.	3		
		0	- Soeds	kg	*re-o	
		9	- Olher	kq	ree.	
12.10			Hop Cones, Fresh or Dried. Whether or Not Ground, Powdered or in the Form of Pellets; Lupulin:			\sim
	1210.10	6	—Hop cones, bether ground not powdered not in the form of pellets	kg	4reo	٠,
	1210.20	4	—Hop cones, ground, powdered or in the form of peters, lupulin	kg	free	
12.11			Plants and Parts of Plants (including Seeds and Fruits) of a Kind Used Primarity in Perfumery, to Pharmacy or For Insecticidal, Fungicidal or Similar Purposes, Fresh or Dried, Whather or Not Cut, Crushed or Powdered:			
	1211 10	3	—Liquorice rools	kg	15%	
	1211 20	8	—Ginseng roots	kg	15%	
	1211.90		· Other:			
	.10	7	- Pyrethrum	kg	trea	
	.20	1 4	 Basil, borage, hyssop, mint, resembly, run and sage, neither ground 			
			nor crushed	kg	0,45c/kg	
	30	1	Basil, borago, hyssop, mint. resemany, rue and sage, ground or	bo.	Anto	
	ac		crushed	kg v=	4c/kg	
) a	Other pramacy	kg Xg	15% 20%	
				y	2074	
12.12		7	Locust Beans, Souweeds and Other Algae, Sugar Beet and Sugar Cene, Fresh, Chilled, Frozen or Oried, Whether or Not Ground; Fruit Stones and Kernels and Other Vegetable Products (including Unroasted Chicory Roots of The Variety Choorium Intybus Satiyum) of a Kind Used Primarily for Human Consumption, Not Elsewhere Specified or Included:	L -	200.	$\overline{}$
	1212 10 1212.20	7	—Locust beans including locust bean seeds	kg	20%	,
		9	· ·	ke.	5%	
		7	= Frozen	kg ka	lree	
	1212 30	ь.	—Apricot, peach or plum stones and kernets	kg	20%	
		•	— Apricot, peach of professiones and kenness	49	20.6	
	1212 9			ko	20%	
	1212 91 1212 92	0 5	= Sugar best	kg kg	20%	
	1212 99	u	= Other:	~:4	2.076	
) В	= Chicory roots	kg	face	
) G	Other	kg	20%	
			Villet	y		
12.13	1213.00	6	Corost Straw and Husks, Unprepared, Whether or Not Chopped, Ground,			
			Pressed or in The Form of Peliets	•9	kee	
12.14			Swedes, Mangolds, Fodder Roots, Hay, Lucerno (Alfalfa), Clover, Sainfoin, Forage Kale, Lupines, Vetches and Similar Forage Products, Whether or Not in the Form of Pellets:			
	1214.10	4	— Luceme (affalfa) meal and petets	kg	free	
	1214 90	0	—Qther	kg	free	

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CHAPTER 13

LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

NOTES

- 1 Heading No. 13 (2) applies, inter alia, to liquorice extract and extract of pyrelhrum, extract of hops, extract of aloes and option.
 The heading does not apply to
 - (a) Liquorice extract containing more than 10 per crint by mass of sucroso or put up as confectionary (heading No. 17 04).

(b) Martiextract (heading No. 19 C1)

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- (c) Extracts of coffee, leg or mat (heading No. 21.01);
- (d) Vegetable saps or extracts constituting atconolic beverages (Chapter 22);
- (e) Camphor, glycyrryzin or other products of heading No. 29 14 or 29.38;
- Modiciaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06).
- (g) Fanning or dyeing extracts (twisting No. 32 01 of 32 93).
- (h) Essential ors, concretes, absolutes, resholds, extracted electrosists, aqueous distributes or aqueous solutions of essential ors or preparations based on coorderous substances of a kind used for the manufacture of beverages (Chapter 33).
- (i) Natural rubber: batato, gutta-percho, guayo el chicle or similar natural gums (Heading No. 40 C1)

				Statia-	
Head-	Sub-	Ċ		stical-	Rate of
∩ ing	heading	D	Article Description	Unit	Duty
13.01			Lac: Natural Gums, Resins, Gum-resins and Oleoresins (for Example,		
13.01			Balsams):		
	1301.10	2	-Lac	kg	1re o
	1301.20	7	Gurn Arabic	kg	1ree
	1301.90	9	Other	kg	Irea
			N B		
13.02			Vegetable Saps and Extracts: Pectic Substances, Pectinates and Pectates: Agar-agar and other Muchages and Thickeners, Whether or Not Modified, Derived from Vegetable Products:		
	1002.1		— Vegetable saps and extracts.		
	1302.11	- 2	= Opium	kg	15°a
	1302.12	9	- Of lequorice	kg	15%
	1302.13	5	→ Of hops	Мg	lree
	1302.14	1	 Of pyrethrum or of the roots of plants containing reference 	kg	Iree
	1302.19		= Olpet.		
	_	5 4	- Vanil a oleoresin (vanilla extract)	kç	lree
		00	- Other, suitable for pharmaceutical purposes	kg	15%
		09	- Other	kg	25%
<u></u>	1302.20	0	Pectic substances, pectinales and pectates	kg	free
	1302.3		 Mucilages and thickeners, whether of not modified, derived from vegetable products 		
	1302 31	1	= Agar-agar	kg	free
	1302.32		Milcriages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds.		
	:	0.5	Not madified	kg	tree
	2	0 2	- Modified	kg	10%
	. 305 38		- Other:		
	.1	0 0	· Not modified	kg	Irea
	2	0 7	- Modified	kg	10 1 %

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CHAPTER 14

VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

NOTES.

- This Chapter does not cover the following products which are to be classified in Section XV: vegetable materials or librer of vegetable materials of a kind used primarity in the manufacture of toxities, nowever properties, or other vegetable materials which have undergone treatment so as to render them suitable for use only as toxide materials.
- Heading No. 14-01 applies trade alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the tike, to latter cores and to drawn or split rations. The heading does not apply to chipwood (heading No. 44,04).
- Heading No. 14.02 does not apply to wood wool (heading No. 44 05).
- 4 Heading No. 14 (3 does not apply to prepared knots or tuffs for broom or brush making (heading No. 95.03).

		_	<u> </u>	Statis-		_
Head-	Sub-	С		stical-	Rate of	
gni	heading	D	Article Description	Unit	Duty	
14.01	,,		Vegetable Materials of a Kind used Primarily for Plaiting (for Example, Bamboos, Rattana, Reeds, Rushes, Celer, Raffia, Cleaned, Bleached or Oyed Cereal Straw, and Lime Barki:		······································	
	1401.10	4	— Bamboos	kg	100	
	1401 20	9	—Raltans	kg	*roe	
	1401.90	-	-Other:	-		
	.1G	8	= Osier	kg	free	
	.90	б	= Other	kg	free	
14.02			Vegetable Materials of a Xind used Primarily as Stuffing or as Padding, (for Example, Kapok, Vegetable Hair and Eul-grass), Whether or Not Put up as a Layer With or Without Supporting Material:			
	1402-10	В	—Kapok	kg	free	
	1402 90	4	—Ottob	kg	4ree	
14.03			Vegetable Materials of a Xind Used Primarily in Brooms or in Brushes (For Example, Broomcorn, Plaasava, Couch-grass and latie), Whether or Not in Hanks or Sundles:			
	1403.10	1	- Broomcom (Sorghum vulgare var. technicum)	kg	Ireu	
	1403.90	В	-Other	kg	Iree	
14.04			Vegetable Products not Elsewhere Specified or Included:			
	1404 10	5	— Bow vogetable materials of a kind used primarily so dyeing or tantang	kg	tr ee	
	1404.20		- Cotton linters:	_		
	10	7	· Unprocessed	Ng	Irae	
	.90	5	= Other	kg	154,	
	1404.90	1	Other	kg	Irae	

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SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

NOTES:

- This Chapter does not cover the following.
 - (a) Pig fat or poultry fat of heading No. 02 09;
 - (b) Cocoa bulter, fat or oil (Neading No. 18 04).
 - Edible preparations containing by mass more than 15 per cent of the products of heading No. 04 05 (generally Chapter 21);
 - (d) Greaves (heading No. 23 01) and residues of headings Nos. 23 04 to 23 06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varishes, soap, perfumery, cosmetic or tollet preparations, susphenated oils or other goods of Section VI.
 - (I) Factor derived from oils (heading No. 40.02)
- 2 Heading no. 15.09 does not apply to distributed from olives by solvent extraction (heading No. 15.10).
- 3 Heading No. 15-18 does not cover lots or oils or that tractions, marely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
 - Spapi-stocks, oil toots and diegs, pleanin pitch, glycerol pach and wool grease residues fall in heading No. 15.22.

				Statis-	
tead-	Sub-	Ç		stical-	Rate of
ing	heading	D	Article Description	Ųnit	Duty
	_		······································		
5.01	1504 00	1	Pig Fat (Including Lard) and Poultry Fat, (excluding that of Heading No. 02.09 or 15.03)	kg	freg
5.02	1502.00	5	Fats of Bovine Animals, Sheep or Goats, (excluding those of Heading No. 15.03)	kg	free
5.03	1503.00	9	Lard Stearin, Lard Oil, Oleostearin, Oleo-oil and Tallow Oil, Not Emulsified or Mixed or Otherwise Prepared	kg	10%
5.04			Fats and Cila and Their Fractions, of Fish or Marina Mammals, Whether or Not Refined, But Not Chemically Modified;		
	1604.30	7	—Fish-liver oils and their fractions	kg	free
•	1504 20	1	Fais and oils and thoir fractions of fish (excluding liver oils)	kg	free
	1504 30	6	—Fals and oils and their fractions, of markie mammals	¥9	free
15.05			Woot Grease and Fatty Substances Derived Therefrom (Including Landin:		
	1505 10	0	—Woolgrease, crede	8g	tree
	1505.90	7	—Other	kg	10%
15.06	1506.00	••	Other Animal Fata and Oils and Their Fractions, Whether or Not Refined, But Not Chemically Modified:		
	1506.00.15	θ	Neat's foot oil	kg	Irea
	.90	5	—Other	kg	10%
15.07	· · · · · · · · · · · · · · · · · · ·		Soya-bean Oil and its Fractions, Whether or Not Refined, But Not Chemically Modified:		
	1507.10	8	—Crude oil, whether or not dequirimed	kg	Irge
	1507.90		—Other		
	.20	9	⇒ In containers holding 205 I or less	kg	50, 3c/kg
	90	3	= Olner	kģ	17c/kg
15.08			Ground-nut Oil and its Fractions, Whether or not Ratined, But Not Chemically Modified:		
	1508 10	1	—Crude oil	kġ	free
	1508.9C	8	—Other	kg	fr ee
15,09			"Olive Oil and its Fractions, Whether or Not Relined, But Not Chemically Modified:		

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	1509.10		s	— V-gin	kg	free	
	1509.90		1	—Other:	kg	10%	
15,10	1510 00 1	10	0	Other Oils and Their Fractions, Obtained Solely From Oilves, Whether or not Refined, But Not Chemically Modified, Including Blends of These Oils or Fractions of Heading No. 15.09:	²	10%	
15.11				Paim Oil and its Fractions, Whether or Not Refined, But Not Chemically Modified:			
	1511.10		g	—Crude cal	leo.	12,5c/kg	
			3		kģ	rk.sowg	
	1511 90	20		Other		70.4	
		20		= In containers holding 205 or less	kgi ha	78c/kg	
		90	٠	- Other	kg	4Dc/4g	
15.12	1512.1			Suaflower-seed, Saffiower or Cotton-seed Oir and Fractions Thereof, Whether or Not Raffined, But Not Chemically Modified: — Suaflower-seed or safflower oil and fractions thereof:			
	1512.11		9	- C:ude o-!	kg	free	
	1512 19		•	= Other:	9		
		20	4	- In coalainers holding 205 Lorriess	kg	95.5c4cg	
		90		Olver	kg.	21 20Aú	
	15122		•	—Colton-seed oil and its fractions:	~ B	ET CONG	
	1512 21		3	= Crude oil, whether or not gossypol has been removed	kg	Irou	^
	1512 29		•	- Other.			
		20	9	- In containers holding 205 Loz less	kg	56.7c/kg	
		9C	_	- Olher	ka	22,20kg	
		·					
15.13	1513.1			Coconut (Copra), Palm Kernel or Babassu Oli and Fractions Thereof, Whether or Not Refined, But Not Chemically Modified: —Coconut (copra) oil and its tractions:			
	1513.11		2	= Crude o I	×g.	Ireo	
	1513.19		3	- Other	kg	Iree	
	1513.2			 Pairn kernel or babassu oil and their fractions thereof; 			
	1513 21		7	Crude oil	kg	1me	
	1513.29		В	= Other	kg	Iree	
15.14				Rape, Colzs or Musterd Oil and Fractions Thereof, Whether or Not Relined, But Not Chemically Modified:		• • • • • • • • • • • • • • • • • • • •	
	1514 10 1514 90		1	Crude oil	ky	lree	
	1	20	Q.	In containing holding 205 for less	kg	57,7¢/kg	
	!	90	1	Other	⊁g	23,16/kg	
15.15	1515 1			Other Fixed Vegetable Fats and Gils (Including Jojoba Gil) and Their Fractions, Whether or Not Refined. But Not Chemically Modified: —Linseed Gilland its Iractions:			
	1515 11		b	= Crude oil	kg	free	
	(5)5 (9)		ō	= Other	kg	free	
	1515.2		-	Marze (com) oil and its fractions	Ψ.		
	1515.21		4	= Crude oil	kg	Iree	
	1515.29		•	- Other.			
		20	Б	- In containors holding 2051 or loss	kg	25,3 c /kg	
			D	- Other	kg	ftee	
	1515 30		2	- Castor oil and its tractions	kg	free	
	1515.40		7	= Fung oil and its tractions	kg	10%	
	1515 60		i	- Sesame oil and its fractions	kg	10%	
	1515.80		6	= Jojoba oil and its fractions	kg	50°-	
	15:5:90		6	- Other	kg	10%	
15,16				Animal or Vegetable Fets and Olfs and Their Fractions, Partly or Wholly Hydrogenated, inter-exterified, Re-exterified or Elaidinised, Whether or Not Retined, But Not Further Prepared:	٠		
	1516,10		7	— Animal fats and pils and ther fractions	kg	10%	
	1516.20			— Vegetable fats and cils and their fractions:	-		
		10	9	- Castor oil	kg	free	
		90	_	= Other	kg	10%	

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	٨	ct No	20, 1998 CUSTOMS AND EXCISE ACT, 1998			
15.17			Margarine; Edible Mixtures or Preparations of Animal or Vegetable Fats or oils or of Fractions of Different Fats or Oils of This Chapter (Excluding Edible Fats or Oils or Their Fractions of Heading No. 15.16):			
	1517,10	0	— Margar ne, (exclusting liquid marganine)	kg	10%	
	1517.90	7	—Other	kg	10°%	
15.18	1518.00	g	Animal or Vegetable Fals and Oils and Their Fractions, Beiled, Oxidised, Dehydrated, Sulphurised, Blown, Polymerised by Heat in Vacuum or in Inert Gas or Otherwise Chemically Modified (Excluding Those of Heading No. 15.16); Inedible Mixtures or Preparations of Animal or Vegetable Fats or Oils or of Fractions of Oifferent Fats or Oils of this Chapter, not Elsewhere Specified or Included.	kg	10%	
[15.19]			Deleted with effect from 1995.07.05			
15.20	1520.00	3	Clycerol, Crude: Glycerol Waters and Glycerol Lyes	kg	troe	
15.21			Vegetable Waxes (Excluding Tri-Glycerides), Beeswas, Other Insect Waxes and Spermaceti, whether or not Raffred or Coloured:			
~	1521 10		-Virgetable Waxes:			
		0.9	= Carnauba wax	kg	¹ree	
	!	90 7	Other	kg	100.	
	1521 9C	ä	— Olher	kg	10%	
15.22	1522 00	٥	Degras; Residues Resulting from the Treatment of Fatty Substances or Animal or Vegetable Waxes	kg	10°	

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PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

SECTION IV

NOTE:

 In This Section the Term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 per cent by mass.

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES

NOTES

- This Chapter does not cover meat, inear offal, fish, crustaceans, motuses and other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading No. 05.04
- Food preparations fall in this Chapter provided that they contain more than 20 per contributions of sausage, meat, meat oftal, blood, fish or crustaceans, molluses or other aquatic invertebrates, or any combination thereof. In cases where the proparation contains two or more of the products menboned above, it is classified in the heading of Chapter 16 corresponding to the component or components which preforminate by mass. These provisions do not apply to the stuffed products of heading no. 19.02 or the preparations of heading no. 21.03 or 21.04.

SUBHEADING NOTES:

- For the purposes of subheading 1602-10, the expression 'homogenised preparations' means preparations of meal, mean offel or blood, "nely homogenised, put up for retail sale as when food or for dietelic purposes, in containers of a nel mass contunt not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subhraidings of heading no. 16-02.
- 2 The fish and crustaceans specified in the subheading of heading No. 15.04 or 15.05 under their common rightles only, are of the same species as those mentioned in Chapter 3 under the same name.

				Statis-	
Head-	Sub-	¢		átical-	Sate of
ing	heading	ď	Article Description	Unit	Duty
16.01	1601 00		Sausages and Similar Products, of Meat, Meat Offal or Blood; Food Preparations Based on These Products:		
	1601 00.10	0	—Pat de fole gras and foie gras (goose liver paste)	kg	5,5c/kg
	90	9	-Qener	kg	40%
16.02			Other Prepared or Preserved Mest, Offst or Blood:		
	1602 10	:	—Nomogenised preparations	kg	1roo
	1602.20		Of liver of any an mal:	-	
	.10	3	= Pat de fole gras and fole gras (goose liver pasts)	kg	5,5 c /kg
	90	1	- Other	kg	50%
	1602.3		—Of poultry of heading No. 01 05	*	
	1602.31	7	= Of turkeys	kg	tree
	1602.32		= Of fowls of the species Gal us domesticus:	-	
	10	0	- Pastes	kg	20%
	90	9	- Other	kg	27%
	1602 39		= Other:	-	
	10	5	- Pasies	kg	20%
	.90	3	Other	kg	27%
	1602.4		—Çl swine:	-	
	1602 41	1	= Hams and cuts thereof	kg	40%
	1602 42	θ	Shoulders and cuts thereof	kg	40%
	1602.49	2	= Other, including mixtures:		
	30	4	Cooked nb, frozen, not marinated, in immediate packings, of a content of 10 kg or more	less	Iree
	.90	۰	• Other	ky ko	40%
	1602.5D	٥	—Ol bovine anymals:	kg	4079
	.30	,	= Tripe	kg	free
		ģ	 Other, dehydrated, in immediate packings of a content of 5 kg or more 	kg	Irea
	.90		= Other	kg .	40%

	A	et N	o. 20, 1998 CUSTOMS AND EXCISE ACT, 1998		
	1602 90		Other, including preparations of blood of any animal:		
	.10	D 5	- Pasies	kg	20%
	20	0-2	= Homogenisod composite food preparations	kg	free
	.90	3	- Other	kg	40%
16.03	1603.00		Extracts and Juices of Meat, Fish or Crusteceans, Molluses or Other Aquatic Invertebrates:		
	1603 00.10) Pa	—Expracts of meat	kg	25%
	.20	0 5	—Juces of meat; extracts of fish	kg	25%
	.90	0 6	—Other	kg	20%
			Brown of the Control		
16.04			Prepared or Preserved Fish; Cavlar and Cavlar Substitutes Prepared From Fish Eggs:		
	1604.1		— Fish, whole or in pieces, but not minced:		
	1604 11	5	= Salmon	kg	66Akg
	1604 12		- Herrings		
	.10	9	- Frozen	kg	25% or 200 c/kg
	90	7 0	- Other	kg	Bckg
	:604 13		 Sardines, sardenella and brisling or sprats 		
	.D5	5 9	 Sardines (Sardine pichardus), in oil, in airtight metal containers 	kg	2,4c/kg not -
_		0 5	Sprats (Sprattus sprattus) in oil, in airtight metal containers	kg	2,40/kg met
		5 6	Sardinella (Sardinella spp.). •n airtight metal containers	kg	2,4c/kg not
		0 2	 Serdines (p-lchards) (Sardinops spp), in airtight metal containers 	kg	lr eo
	.80	0 6	- Other, frozen	kg	25% or 2000/kg
		0 3	· Qiho/	59	6cAg
	1604.14		 Tunas, skipjack and bonito (Sarda spp.). 		
	10	1	· Frozen	kg	25% or 200c/kg
	90	0 7	- Other	kg	6c/kg
	1604 15		= Mackerel:		
	H	8 0	· Frozen	ĸg	25% or
	20) 5	In niceles anabal anabaisana mas leanas		200cAkg
		рБ	In airtight metal containers, not trozen	kg Lo	6c/kg 6c/kg
	1604.16	7	= Anchovies	kg ka	25%
	1604.19	•	- Other:	kg	20%
		3	· Frozen	kg	25% or
				9	200c/kg
	.20	0 0	 Horse-mackerel (Trachurus trachurus), in airlight matal containers, 		
		0 1	not frozen	kg	6cAg
<i>/</i>	.5t 1604.20		= Other prepared or preserved fish:	kg	6c/kg
		ם ם	- Fish paste	kg	16,5c/kg
			to push to the pus	78	with a
					<i>ო</i> ഷംസ്വന of 25%
	20	9 0	- Homogenised composite tood preparations	kg	hee
		95	- Other anchovies	kg	25%
	.40	9 2	- Other serdines (pilchards) (Sardmops spp.), mackerel and	~	·-
			horsemackerel (Trachurus trachurus), in airtight metal containers.	kg	6c/kg
	.86.	3 1	- Other trozen	kg	25% or 2006/kg
	.90	9 0	- Other	kg	6c/kg
	1604.30		= Caviar and cavier substitutes:		
) S	- Caviar	kg	30%
	20	0 2	- Caviar substitutes	kg	27%
16.05			Crustinoums, Mollusca and Other Aquetic Invertebrates, Prepared or		
			Preserved:		
	1605.10		— Crab:	_	
		0 0	Homogenised composite food preparations	kg	free
		00	■ Other, in airtight meral containers	kg	\$.5c/kg
		08	= Other	kģ	5,5¢/kg
	1505.20	0 4	- Shrimps and prawns:	L.	ba-
		U 4	# Homogenised composite food preparations	kg ka	free S. Solva
		0 2	⇔ Other, in airlight metal containers	kg ka	5,5c/kg 5,5c/kg
	.87	· ·	- VIIII	кg	5,5c/kg

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Act No. 20, 1998 CUSTOMS AND EXCISE ACT, 1998 1609 30 Lobsler. .10 9 = Homogenised composite food preparations kg ree 90-7 kg 30% 1605.40 —Other crustaceans: kg free .10 3 5,**5**0/kg 80 4 kg 5.5c/kg .90 1 ⊆ Othet МĢ —Other. 1605.90 kg tree 10.6 5.5c/kg 20 3 - Other moduses in airlight metal containers. kg 30 0 5.50/kg kg 40 8 = Other aquatic inveriebrates, in airtight metal containers ... kg 2.75cAg 90 4 2,256/kg ٧9

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTE:

- This Chapter does not cover the following:
 - (a) Sugar contectionary containing cacoa (heading No. 18 06).
 - (b) Charmoally pure sugars jericluding sucrose, laittose, mallose, glucose and fructose) or other products of heading No. 29,40, or
 - (c) Medicaments or other products of Chapter 30.

Subheading Note

For the purposes of subheading Nos. 1701.13 and 1701.12 "raw sugar" means sugar whose content of sucrose by mass, in the dry state corresponds to a polar/muler reading of less than 99.5 degrees.

				\$14114-	
Head-	Sub-		:	ștical-	Rate of
ing	heading		Article Description	Unit	Outy
	- 				· · · · · · · · · · · · · · · · · · ·
1.01			Cane or Beel Sugar and Chemically Pure Sucrose, in Solid Form:		
	1701 1		 Raw sugas not contaming added flavouring or colouring matter; 		
	1701			kg	48,36/kg
	1701 12	7	- 6741 075	kg	48.35/kg
	701.9		-Other.		
	1701.91		Containing added flavouring or colouring matter	kg	48,3c/kg
	1701 99	;	. Other	kg	48.3c/kg
17.02			Other Sugars, Including Chemically Pure Lactose, Maltose, Glucose and Fructose, In Solid Form; Sugar Syrups Not Containing Added Flavouring or Colouring Matter; Artificial Honey, Whether or Not Mixed With Natural Honey; Caramel:		
	1702.1		Lactose and lactose syrup.		
	1702 11	-	- delitativity of white he has call to their actions and accept as		
	•		anhydrous lactose, calculated on the dry matter	kg	2.75c/kg
	1702 19	-{		kg	2,75c/kg
	1702.20		— Maple sugar and maple syrup.		
		10 5		kç	1¢/kg
		3O (kg	0.99c/kg
	1702 30	2	 —Glucose and glucose syrup, not containing tructose or containing in the dry state. less than 20 per cent by mass of fractiose. 	kg	1c/kg
	1702.40	,		1.7	long
	1702.40	•	loss than 50 per cent by mass of frucioso	kg	1c/kg
	1702 50	1		K.C	3,5c/kg
	1702.60		 Other fructose and fructose syrup, containing in the dry state more than 50 per cont by mass of fructose; 	-	•
	:	10 3	= Fructose	kg	5c/kg
		20 (- Fructose syrup	kç	4ree
	1702 90		— Other, including invert sugar:	-	
		10 3			
	_		malter	kg	0,99c/kg
		20 (kg	1¢kg
		25 5		kg	3,5c/kg
	-	30 1	**************************************	kg	5c/kg
		50 (kg	10kg
	د. 	90 5	- Other		free
17,03			Molesses Resulting From The Entraction or Retining of Suger:		
	1703.10	7	—Cane molasses	kg	Irop
	1703 90	:	I —C∤her	kg	free
1962			Common Company of the Lordon Market Change Late Change Late Company		······································
17.04	1701 10		Sugar Contectionery (Including White Chocolate), Not Containing Cocoa:	. -	27 F8(4
	1704.10	'	—Chewing gum, whether or not sugar-coated	kg	27,5% or 23 c/kg
	1704 90		Other	kg	27,5% or
			4		23 c/kg

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CUSTOMS AND EXCISE ACT, 1998 CHAPTER 18

COCOA AND COCOA PREPARATIONS

NOTES

- This Chapter does not cover the preparations of headings No. 04 03, 19 01, 19 04, 19:05, 21:05, 22 02, 22 08, 30 03 or 30:04.
- 2 Hoading No. 18.06 includes sugar confectionary containing codes and, subject to Note 1 to this Chapter, other food preparations containing codes.

				Statis-	_	
Head-	Şub-	Ç	:	etical-	Rec of	
ing	heading	0	Article Description	Unrt	Outy	
		<u>-</u>	Grand Grand With the Books of		4	
	1801.00	7	Cocos Beans, Whole or Broken, Raw or Roasted	kg 	tree	
18.02	1802.00	0	Cocoa Shella, Husks, Skins and Other Cocoa Waste	kg	Iree	
18.03	1803.10 1803.20	9	Cocoa Paşte, Whether or Not Defatted: —Not defatted	kg kg	tree tree	
18.04	1804 00	8	Cocoa Butter, Fall and Oil	kg	1ree	
18.05	1805.00	1		kg	1ree	
		• · ·	Changlete and Other Food Brangestians Containing Consu.			
18.06	1806.10	8	Chocolate and Other Food Preparations Containing Cocos: — Cocos powder, containing added sugar or other sweetening matter	kg	20%	
	1806.20	,	—Other preparations in blocks, slabs or bars of a mass of more than 2 kg or miliquid, pasto, powder, granular or other balk form. In containing or immediate packings, of a content exceeding 2 kg.	****	20 14	
	10) 1	Chocolate and sugar confectionery containing cocoa	kçş	2 7.5% or 33c/kg	
) 5		kg	20%	
	1806.3		— Other, in blocks, slabs or bars:			
	1806.31	5		kg	20%	
	1806.32 1806.90	1	= Not filled	kg	20%	
	•	o		kg	30% or 4.50kg	
	3	S 8	= Bread and cake mixtures, of flour, meal, starch or mail extract, containing less than 40 per cent by mass of occoa calculated on a totally defatted basis, or of goods of headings Nos. (4.01 to 04.04, containing less than 5 per cent by mass of occoa calculated on a totally defatted basis, gluton from	kg	trea	
	4	0 5		kg	10% or 55c/kg less	
	5	D 2	 Pudding powders, of flour, meal, starch or malt extract, containing less than 40 per cent by mass of codoa calculated on a fotally defailed basis, or of goods of headings Nos. 04 01 to 04.04, containing less than 5 per cent by mass of codoa calculated on a totally defatted basis 	k g	90% 30%	
	÷	0 2	 Propaged foods (excluding prepared rice) obtained by the swelling or roading of careals or caral products, containing less than 6 per cent by mass of cocoa calculated on a totally defatted basis. 	kg	25%	
	.7	0 7				
	_	C 1		kg kg	5c/kg 20%	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

NOTES

- This Chapter does not cover the following:
 - Except in the case of stuffed products of heading No. 19 62, food preparations containing more than 20 per cent by mass
 of sausage, minutin meat offer, blood, lish or crustaceans, molluses or other aquatic invertebrates, or any combination
 thereof (Chapter 16);
 - assemble or other adic/es made from flour or from starch, specially exepared for use in animal feeding (heading No. 23 09).
 - (c) Medicaments of other products of Chapter 30
- For the purposes of heading No. 19 01, the ferms "four" and "most" maan.
 - (a) Cereal floor and sheal of Chapter 11, and
 - (b) Flour meal and powder of vegetable origins of any Chapter (excluding flour, meal or occupied direct vegetables (heading No. 07-12), of polatoes (heading No. 11-05) or of dried leguminous vegetables (heading No. 11-05).
- 3 Heading No. 19 04 does not cover preparations containing more than 6 per cent by mass of cocoa calculated on a lotally distributed basis of coated with chocoate or other lood preparations containing cocould heading No. 18 06 (heading No. 18.06).
- 4 For the purposes of reading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extend beyond that provided for in the headings of or Notes to Chapter 10 or 11.

				Statis-	
Hoad-	Sub-	¢		stical-	Rate of
ing	heading	0	Article Description	Unit	Ομίγ
19.01			Mali Extract; Food Preparations of Flour, Meal, Starch or Malt Extract, Not Containing Codes or Containing Less than 40 per cent by mass of codes 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 Codes or Containing Less than 5 per cent by mass of codes calculated on a totally defatted basis, not Elsewhere Specified or Included:		
	1901.10	3	 Preparations for inlant use, put up for retail sale 	kg	20° a
	1901 20		Mixes and doughs for the preparation of baker's wares of heading No. 19.05.		
	10	5	 Cake mixtures (excluding glulen free) 	kg	30% or 4.50/kg
	25	2	Bread and cake mixtures, gluten free	49	Iree
	90	3	a Other	×g.	20° c
	1901.9C		— Other.		
	10	7	= Cornflour	kg	10% or 55ckg less 90%
	20	4	Pudding powders	ķģ	30%
	90	5	- Other.	kg	20°s
19.02			Pasta, Whether or Not Cooked or Stuffed (With Meat or Other Substances) or Otherwise Prepared, Such as Spaghetti, Macaroni, Noodles, Lasagne, Gnoochi, Ravioli, Cannelloni; Couscous, Whether or Not Prepared:		
	1902 1		 Uncopkied posts, not stuffed or otherwise propared; 		
	1902 11	3	= Containing eggs	kg	30%
	1902-19	4	= Other	kg	30%
	1902.20	_	 Stuffed pasta, whether or not cooked other wise prepared: 		
	•	9	Stuffed with meal	kg	3c/kg
	20	_	Stuffed with fish, crustaceans or mollipses	kg	5,5c/kg
	**	7	· Qthe·	kg	50%
	1902 30	Б	= Other pasta	₩g	20%
	1902.40		- Couscous		E-00.
		B	- Not prepared	kg Lo	30%
	90		Other	kg	20%
19.03	1903.00	6	Tapioca and Substitutes Therefor Prepared from Starch, in the Form of Flakes, Grains, Pearls, Siftings or in Similar Forms	kg	tree
19.04	•		Prepared Foods Obtained by the Swelling or Rossting of Cereals or Cereal Products (for Example, Corn Flakes): Cereals (Excluding Malze (Corn)), in Grain Form or in the Form of Flakes or other Worked Grains (Except Flour and Meal), Pre-cooked or otherwise prepared, not Elsewhere specified or included:		
			Prepared foods obtained by the swelling or roasting of cereals or cereal products.		

_				-				
	Art :	No.	20, 1998 CUSTO	OMS AND EXCISE AC	T, 1998			
	1904.20		 Prepared foods obtained for unit unroasted cereal flakes and roaste 					
	10	6	= "Muesli" type preparations ba	asud on unioasied coreal flakt	s.	kg	5%	
	90	4	- Other			kg	25%	
	1904.90		Other:					
	10	8	- Propared rice			kg	5c/kg	
	90	6	= Other			kg	20%	
19.05			Sread, Pastry, Cakes, Siscusts an Containing Cocoa: Communion W for Pharmaceutical Use, Sealing W	Valers, Empty Cachets of a Ki	nd Suitable			
	1905.10	a				kg	25%	
	1905-20	2	— Geogerbread and the like			kg	25%	
	1905.30	7	- Sweet becuits; walfles and waters	i		kg	25%	
	1905 40	1	— Rusks, toasted bread and s≥m4ar to	loasted products		kg	25%	
	1905.90		Other:					
	.10	1	= Gluten bread			kg	3,6c/kg with a maximized of 25%	
	20	9	 Communion waters, exptyicat 					
			•	er and similar products		kg	20% .	
	30	_	= Bread Grumbs			kg	20%	$\overline{}$
	90	1	= Other			kg	25%	

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CUSTOMS AND EXCISE ACT, 1998 CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

NOTES:

This Chapter does not cover the following:

No. 1900

- (a) Vegetables, fruit or nuts, prepared or preserved by the processed specified in Chapters 7.8 or 11,
- (b) Food preparations containing more than 20 per cent by mass of sausaige, meat, meat offal, blood, high or crustaceans, mollusors or other aquatio invertebrates, or any combination thereof (Chapter 16), or
- (c) Promoger sed composite fined preparations of heading No. 21 64.
- 2 Headings Nosi 20,07 and 20,08 do not apply to thurt tellies thurt pastes, sugar-coated atmonds or the like in the form of sugar-contectionery (heading No. 17,04) or chocolate contectionery (heading No. 18,06).
- 3 Headings Nosi 20 01, 20,04 and 20 05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11 05 or 11 06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than programmer from Note 1(a).
- 4 Tomalo jaice the dry mass content of which is 7 per dept or incre is to be disassified in friending No. 20 02
- 5 For the purposes of heading No. 20 09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic stierigth by values (see Note 2 to Chapter 22) not exceeding 0,5 per cent vol.

SUBHEADING NOTES

- For the purposes all subheading 2005-10, the expression Thomogenised vegetables' means preparations of vegetables, findly homogenised, put up for retail sale as infant food or for dietetic purposes, in contamers of a riet mass content not exceeding 250 g. For the application of this defination no account is to be taken of small quantities of any ingredients which may have been action to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vingetables. Subveading 2005-10 takes precedence over as other subheadings of hyading No. 20 05.
- 2. For the purposes of subheading 2007-10, the expression fhomogenised preparations? means preparations of fruit linely inchogenised, put up for retail sale as infant food or for dietelic purposes, in containers of a net mass coment not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingred ents which may have been added to the preparations for seasoning, predurvation or office purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007-10 takes precedence over the other subheadings of heading No. 2007.

				Statia-	
ło⊋d-	Sub-	С		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
			Vegetables, Fruit, Nuts and Other Edible Parts of Plants Prepared or	· · · · · · ·	
20.01			Preserved by Vinegar or Acetic Acid:		
	2001.10	5	—Cucumbers and gharkins	kg	20%
	2001.20	7	-Dwors	kg	20%
	200:90		-Other		
	.10	9	- Olives	kg	25%
~~	90	7	- Other	k g	20°%
20.02			Tomatoes Propared or Preserved Otherwise than by Vinegar or Acetic Acid:		
	2002 10		—Tomatoes, whole or in pieces:		
	:0	6	= Frozijin (excluding prepared meals)	kg	20%
	90	4	≟ Other	kg	110c/kg less 80%
	2002.90	5	-Other	k g	15%
20.03			Mushrooms and Truffles, Prepared or Preserved Otherwise than by Vinegar or Acetic Acid:		
	2003 10		Mushrooms:		
	10	6		kg	20%
	90	8	- Other	kg	20%
	2003 20	7	—Truffles	kg	!ree
20.04			Other Vegetables Prepared or Preserved Otherwise than by Vinegar or Acetic Acid, Frezen (excluding Products of Heading No. 20.06):		
	2004 10	G	Potatoes	kg	20%
	2004 90		Other vegetables and mixtures of vegetables:		
	.10	1	= Cabbages, cocombers and gherkins	kg	4,156/kg
	20	7	 Peas (Pisum sativum) beans (Vigna spp., Phaseolus spp.) and lentus. 	kg	4,15c/kg
	30	4	= Olives	kg	25%
	90	8	2 Olaer	kg	20%

		Ac	(N	o. 20, 1998 CUSTOMS AND EXCISE ACT, 1998			_
	2005.10		5	Homogenised vegetables	kg	20%	
	2005.20		4	—Potatoes	kg	20%	
	2005.40		•	— Peas (Pisum Satryum)			
		10	0	= Preparations of flour or meal, of a kind used as infant food or for dietic			
				or culinary purposes	kg	20%	
		90	9	- Other	Мg	4.15c/kg	
	2005.5			Beans (Vigna spp.) Phaseolus spp.)			
	2005.51		4	- Boans, shelfed	kg	4.156/kg	
	2005.59		5	= Other	kg Sa	4.15c/kg	
	2005 60		5	Asparagus	%g 	20% 25%	
	2005.70		7		kg	20% 20%	
	2005.90		1	— Sweet corn (Zea mays var. saccharata) . — Other vegetables and maximus of vegetables.	kg	20:5	
		.10	•	Pickles, mustard pickles, chutney and like preparations	kg	6.65kg with	
		. тұ	,	- Fickles, Fidsiare pickles, to objey and the proparations	19	a maximum of 25%	
		20	٥	- Lenuls, cucumbers and gherkins	49	4,15i5/kq	
		30		= Sauerkraut	kg	4.15c/kg	
		.90	1	= Other	kg	20°, .	
20.06	2006.00			Vegetables, Fruit, Nuts, Fruit-peel and Other Parts of Plants, Preserved by			~
-				Sugar (Drained, Glac or Crystallised):			,
	2005 00.	10	б	→ Candied peel	kg	free	
		20	Э	→ Crystallised fro.15	kg	30% ur 7,25¢/kg	
		.30	0	= Cherries, drained or glac	kg	20% or 215c/kg less 80%	
		90	4	= Other	kg	30% or 7.25c/kg	
20.07	2007 10		7	Jams, Fruit Jellies, Marmalades, Fruit or Nut Purse and Fruit or Nut Pastes, Being Cooked Preparations, Whether or Not Containing Added Sugar or Other Sweetening Matter: —Homogenised preparations	kg	30% or	
					*	4.Sc/kg	
	2007.9		_	—Qdher			
	2007-91		9	- Citras Iruil	kg	30% or 4.5c/kg	
	2007.99			= Other		600	
		10		- Jams and fruit je-lies	kg	30% or 4.5c/kg	
		.20		- Fig paste	kg	30% ბი 4 50/kg 30% ბ	_
		.90 		- Olher		4.5c/kg	
20.08				Fruit, Nuts and Other Edible Parts of Plants, Otherwise Prepared or Preserved, Whether or Not Containing Added Sugar or Other Sweetening Matter or Spirit, Not Elsewhere Specified or Included:			
	2008.1		7	 Nuts, ground-nuts and other seeds, whether or not mixed together: Ground-nuts 	kq	0.9 9c/kg	
	2008.11		9	- Other including m xiures	ny Mg	o.sscring frees	
	2008.20		5	—Pineacció	kg	55%	
	2008.20		•	—Citros fruit:	8		
		ю	7	= Oranges (Excluding pulp)	kg	5%	
		90	-	- Other	kg	5%	
	2008.40		4	—Pears	kg	5%	
	2008.50		9	—Apricols	kg	5%	
	2008.60		3	- Chemes	kg	5%	
	2008.70		ņ	Peaches	kg	5%	
	2008.80		2	-Shawberrins	kg	5%	
	2008 9			Other, including mixtures other than those of subheading 2008.19.	-		
	2008 91		3	- Palm hearts.	kg	20%	
	2008.92			- Mixtures			
		.10		Рыр	kg	5%	
		.90	5	- Other	kg	5%	
	2008.99			- Other:	L	F0.	
		.10	1	- Grapes	kg	5%	

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	A	et No	. 20, 1998 CUS	TOMS AND EXCISE A	ACT, 1998		
	20	o 9	· Guavas (Excluding pulp)			kg	5%
	33	9 6	Bananas (Excluding pulp)	•		kg	5%
	43	0 3	· Tamannos			kg	Iree
	5	э э	 Ginger preserved in syrup kg or more 	o, in iminiediato packings of a c	content of 45	kg	Iree
	91	0 3	· Other			kg .	5%
20.09			Fruit Juleas (Including Grape Mu Not Containing Added Spirit, W Other Swedening Matter:				
	2009 1		Orange juice				
	2009 11	0	- Frozen			kg	25%
	2009 19	- 1	Other			kg	25"。
	2009-20	Ē	—Grapetroil ;uice :			49	259.
	2009.30	3	Stade of any other single cause 5	.at		kg	25°s
	2009.40	8	—Pineappla juide .			kg	20%
	2009.50	2	Tomalu june			kg	25%
	2009 60	1	—Grape Jude (including grape mus	sl)		kg	5°6
	2009-70		Apple juice			×g	leea
	2509.80		usice of any other single fruit or s	vedolable.			_
-		9 3	- Fruit juices .			kg	20°-
	23	0 0	 Vegetable juices 			kg	25° 5
	2009 90		Mixtures of juices.			_	
	13	5 C	– Fruit ju ces			49	20° 6
	2:	0 5	Vergetable juices			kia	25°.

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CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES:

- This Chapter does not cover:
 - (a) Mixed vogulables of heading No. 07.12.
 - (b) Reasted coffee substitutes containing coffee in any proportion (heading No. 09.01).
 - (c) Flavoured tea (Heading No. 09 02):
 - (d) Spices or other products of headings Nos. 99.04 to 09.10,
 - (e) Food preparations, other than two products described in heading No. 21 03 or 21,04, containing more than 20 per cent by mass of sausage, meat, meat offal, blood, fish or crusteceans, molluses or other aquatic invertebrates, or any combination thereof (Chapter 16).
 - (f) Yeast put up as a medicament or other products of heading No. 30 03 or 30.04, or
 - (g) Prepared enzymes of heading No. 35 07
- 2 Eviracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21 (1).
- 3. For the purposes of heading No. 21 C4, the expression "homogenised composite food preparations" means preparations consisting of a finity homogenised mixture of two or more basic ingredients such as meal, lish, ivegetables and finit, but up for retail salinus intain load or for dieteric purposes, in containers of a net mass content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of array ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingrodients.

			<u></u>	Statis-		
Head-	Sub-	c		stical-	Rate of	
ing	heading	D	Article Description	Unit	Duty	
21.01			Extracts, Essences and Concentrates, of Cottee. Tea or Mat and Preparations With a Basis of These Products of With a Basis of Cottee, Tea or Mat; Rossted Chicory and Other Rossted Coffee Substitutes, and Estracts, Essences and Concentrates Thereof:			
	2101.1		 Extracts essences and concentrates, of coffee preparations with a basis of these extracts, essences or concentratios or with a basis of coffee. 			
	2101 11		 Extracts, essences and concentrates. 			
	10	0	 Mixtures of ground reasted collect with vegetable fats. 	kg	20%	
	90	ō	Other	«g	25°6	
	21C1 12		 Preparations with a basis of extracts, essences or concentrales or with a basis of collee. 			
	10	7	Mixtures of ground reasted collee with vegetable fats	kg	20%	
	90	5	- Other	kg	25°。	
	2161.20	٢	 —Extracts, assences and concentrates, of tist or mat, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or 			
			mai	kģ	[145 0	-
	2101 30		 Rossled chicory and other loasted coffee substitutes, and extracts, essences and concentrates thereof 			
	10	_	 Roasted chickry and other masted college substitutes 	kg	9.2c/sg	
	.90	٠.	= Other	kg	25°	
21.02			Yeasts (Active or Inactive); Other Single-cell Micro-organisms, Dead (But Not Including Vaccines of Heading No. 30.02); Prepared Baking Powders:			
	2102 10	٥	Active yeasts.	kg	15*	
	2102 20	5	—Inabbre yeasts, other single-cell micro-organisms, deskt	kg	15%	
	2102 30	5	Prepared baking powders	kg	30%	
21 03			Sauces and Preparations Therefor; Mixed Condiments and Mixed Seasonings; Musterd Flour and Meal and Prepared Musterd:			
	2103 (0	4	—Soya sauce	kg	574	
	2103.20	9	-Tomato ketchip and other tomato sauces	kg	54.	
	2103 30		Mustaro flour and meal and prepared mustard		•	
	10	C	Mustard flour and meat	kg	8c/kg	
	20	8	= Prepared muslard	kg	5%	
	2103 90		-Other.			
	10	8	 Savdes and proparations therefor, of flour, invation mattextract 	kg:	50%	
	90	6	= Other	kg	5°5	
21.04			Soups and Broths and Preparations Therefor: Homogenised Composite food Preparations:			
	2104 10	•:	Soups and broths and preparations therefor			
	10	5	= Preparations for sough and broths	kg	20%	

4

	.20 .90 2104 20	_	- Other, in powder, solid or other concentrated form	kg kg kg	25% 3 c/k g Iree	
21.05	2105.00		Ice Cream and other Edible Ice, Whether or Not Containing Cocoa;			
	.10	4	—lice cream not containing cocoa or added sugar	kg	10%	
	.20	1	toe cream containing coocal or added sugar	kg	25%	
	.90	2	—Oxher	kg	20%	
21.06			Food Preparations Not Eisewhere Specified or included:			
	2406.40		 Protein concentrates and toxtured protein substances: 			
	.10	2	 Soya protein concentrates, in powder form, with a protein content, on the basis of the dry substance, exceeding 65 per cent	Хg	1D%	
	.90	0	 Olher 	kg .	20%	
	2106.90		—Other:			
	17	6	- Disaccharida frae inlants' food, in powder form	kg	tree ·	
	.25	7	 Syrups rexcluding syrups with a pasis of fruit juice;	kģ	free	
<u></u>	.35	4	 Sweetening substances (excluding sweetening substances with a basis of saccharine	kg	5%	
	.50	Я	 Mixtures of chemicals and fundatuffs of a kind used in the preparation of human foodstuffs 	kg	10%	
	65	6	 Compound alcoholic preparations of a kind used for the imanufacture of beverages of an alcoholic strength by volume of 0,5 per cent or more, but not exceeding 1,713 per cent (excluding those based on odoriferous substances) 	kų	25%	
	70	3	 Other compound alcoholic preparations (excluding those based on odditionals substances) of a kind used for the manufacture of 		24.2	
			beverages	kg	317.645/Lef absolute alcohol	
	90	7	= Other	kg	20%	

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CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

- This Chapter does not cover the following.
 - (a) Products of this Chapter (excluding those of heading No. 22.09) prepared for extinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No. 21.03);
 - (b) Sea water (heading No. 25.01);
 - (c) Distribed or conductivity water or water of similar purity (heading No. 28 51).
 - (a) Acelic acid of a concentration exceeding 10 per cent by mass of acolic acid (heading No. 29.15).
 - (b) Medicaments of bearing No. 30.03 of 39.04; or
 - (I) Perfumery or total proparations (Chapter 33).
- For the purposes of this Chapter and of Chapters 20 and 21, the falcoholic strength by volumet shall be determined at a temperature of 25°C.
- 3 For the purposes of heading No. 22.02, the term "non-alcoholic breverages" means beverages of an alcoholic strength by volume not exceeding 0.5 per cent vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

SUBMEADING NOTE:

For the purposes of subheading No. 2204-10, the expression "sparking wine" means wine which, when kept at a temperature
of 20°C in closed containers, has an excess pressure of not less than 300 kPa.

ADDITIONAL NOTES.

- The relative density of beer made from mail is the relative density as ascertained by the prescribed saccharometer at a temperature of 15 6°C, and for this purposes 10 of relative density of beer shall be taken as being equal to one-thousandth part of the relative density of district water at the same temperature and shall be indicated as 1° of relative density.
- 2. The expressions "unforlished wine" and "unfortished termented apple, pear and orange beverages," shall be taken to mean wine and formented applicable pear and crange beverages with an alcoholic strength not excepting 16 per cent of alcoholic by volume and the expressions "fortished wine" and "fortished formented applicable pear and orange beverages" shall be taken to mean wine and formented applicable, pear and change beverages with an alcoholic strength exceeding 16 per cent of atomotion by volume.

				Ştatis-	
Head-	Sub-	¢		stical-	Rate of
ing	heading	0	Article Description	Unit	Duty
22,01			Waters, Including Natural or Artificial Waters and Aerated Waters, Not Containing Added Sugar or Other Sweetening Matter Nor Flovoured: Ice and Snow:		
	2201 10	9	- Mineral water and perated waters	•	frae
	2201 90	5	—Other	I	Ireg
22.02	2202 10		Waters, Including Mineral Waters and Aerated Waters, Containing Added Sugar or Other Sweetening Matter or Flavoured, and Other Non- alcoholic Beverages (Excluding Fruit or Vegetable Julices of Heading No. 20.09: Waters, including mineral waters and aerated waters, containing added sugar or other sweeter og mafter or flavoured:		_
	.10	6	n scaled containers holding 2.5 for less (excluding those in cul apsible).		
		•	ptaska tubesi	1	4,36e4
	.90	8	Other	:	3,367
	2202.90		—Other		
	.20	3	 In sealed containers he ding 2,5 cortess (excluding those in cottapsible probled tubes and those with a basis of milk)		25% pius 1,04o/
	.90	4	= Other	1	25%
22.03	2203.00		Beer made from mail:		• • • • • • • • • • • • • • • • • • • •
	.10	9	—Stock	1	9.964
	.90	7	-O c .e	1	9.957
22.04			Wine of Fresh Grapes, Including Fortified Wines; Grape Must (Excluding That of Heading No. 20.98):		
	2204.10		- Sperking wine.		
	.10	7	Champagne	1	41,798
	90	5	Olher	1	41,7955
	2204.2		$-\!\!\!-\!\!\!\!-\!$		
	2204 21 1		□ In containers holding 2 Lor tess		
	.10	В	- Unfortified wine	1	3101

	.21	O 5	 Unformented grape juice or grape must with added alcohol 		317,64ch of absolute alcohol or 154,2c4
	.9i 2204.29	0 6	· Other	I	22 44¢1
		0 9	- Untuitilied write		3101
	.21	0 6	 Untermented grape juice or grape must with added alcohol. 	:	317,64c/Lol absolute alcoholior 154,2c/
	9	0.7	- Other		22,4401
	2204.30	5	Other grape must	ı	25%
22.05			Vermouth and Other Wine of Fresh Grapes Flavoured With Plants or Aromatic Substances:		
	2205 10	3		:	22,440/
	2205 90	9		i	22,44cil
		`	VIII.	. .	22,4401
22.06	2206 00		Other Formented Boverages (For Example, Cider, Perry, Mead): Mixtures of Fermented Beverages and Mixtures of Fermented Beverages and Non-Alcoholic Beverages, Not Elsewhere Specified or Included:		
	.1	0 3	—Unlortified st∥ cider and perry		9,96/
	2	0 7	—Fartified still order and perty	I	9.963
	.3	ia 4	—Sparkling older and perry	I	9.964
	.4	Q 1	—Unitorafied stallprange beverages	!	44,8101
	.5	ia 9	— Horlified still orange beverages		44,B1c.1
	6	(O)	- Sparking drange beverages		44,816
	.7	0 3	· · · · · · · · · · · · · · · · · · ·		
	9	юа	arrested by the addition of alcohol	I I	22,44¢/ 43, 21 c/i
	-	- '		•	
22.07			Undenstured Ethyl Alcohol of an Alcoholic Strength by Volume of 80 per cent Vol. or Higher; Ethyl Alcohol and Other Spirits, Denstured, or any Strength:		
	2207.10		—Undenatured ethy, atcohol of an alcoholic strength by volume of 80 per contivol		
	2 20 7.10	(—Underatured ethyl alcohol of an alcoholic strength by volume of 80 per cont volume or higher	I	317,64c/ in absolute alcohol
	2207.10 2207.20		* * *	1 1	absolute alcohol
22.08			or higher		alcohol 317,54c/1 oʻ absolute
22.08			or higher		absolute alcohol 317,64c/Lo absolute alcohol
22.08	2267.20		or higher		absolate alcohol 317,64c/ o absolute alcohol 317,64c/ o absolute alcohol or 154,2c/
22.08	2207.20 2208 20	!	or higher		absolate alcohol alcohol alcohol alcohol or 154,264
22.08	2207.20 2208 20 2208 30	!	-Ethyr alcohol and other spirits, denatured, of any strength Undenatured Ethyl Alcohol of an Alcoholic Strength by Volume of Less than 80 per cent Vol.; Spirits, Liqueurs and Other Spirituous Beverages: -Spirits obtained by 6 stilling grape marc and grape wine -Witskies	1 1 1	absolute alcohol 317,64c/ o absolute alcohol or 154,2c/
22.08	2207.20 2208.20 2208.30 2208.40	:	or higher	1	absolute alcohol 317,64c/ o absolute alcohol or 154,2c/
22.08	2207.20 2208.20 2208.30 2208.40 2208.60	:	—Ethyl alcohol and other spirits, denatured, of any strength —Ethyl alcohol of an Alcoholic Strength by Volume of Less than But per cent Vol.; Spirits, Liqueurs and Other Spirituous Beverages: —Spirits obtained by distilling grape mandand grape wine —Wit skies —Rum and Tafia —Gin and Geseva.	1	absolate alcohol alcohol alcohol alcohol alcohol alcohol or 154,264 o absolute alcohol or 154,264 alcohol or
22.08	2207.20 2208.20 2208.30 2208.40 2208.60 2208.60	:	or higher —Ethyl alcohol and other spirits, denatured, of any strength Undenatured Ethyl Alcohol of an Alcoholic Strength by Volume of Less than 80 per cent Vol.; Spirits, Liqueurs and Other Spirituous Beverages: —Spirits obtained by distilling grape marciand grape wine	1	absolute alcohol alcohol alcohol alcohol alcohol alcohol or 154,264 o absolute alcohol or 154,264 o absolute alcohol or 154,267 alcohol or absolute alcohol or alcohol or alcohol or alcohol or alcohol or alcohol or
22.08	2207.20 2208.20 2208.30 2208.40 2208.60 2208.70	:	or higher —Ethyl aktohol and other spirits, denatured, of any strength Undenatured Ethyl Alcohol of an Alcoholic Strength by Volume of Less than 80 per cent Vol.; Spirits, Liqueurs and Other Spirituous Beverages: —Spirits obtained by distilling grape marciand grape wine. —We skies —Rum and Tafia —Qin and Gedeva. —Voska. —Liqueurs and cordials — Containing added sugar, with or without flavouring ingredients.	· · · · · · · · · · · · · · · · · · ·	absolute alcohol 317,64c/ o absolute alcohol or 154,2c/ 25%, or 25%, or

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sugar, with or without flavouring ingredients	25% or 84,686/i 317,646/i of
	 absolule alcohol or 154.201

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CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

NOTES:

 Heading No. 23.09 includes products of a kind used in arrival feeding, not elsewhere specified or included, obtained by processing vegetable or arrival inaterials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by products of such processing.

				Statis-		
Head-	Seb-	¢		atical-	Rate of	
ing	heading	D	Article Description	Unit	Đuty	
23.01			Flours, Meals and Peliots, of Meat of Meat Offal, of Fish or of Crustaceans, Mollusos or Other Aquatic Invertebrates, Until for human Consumption; Greaves:		-	
٠.	2301.10	0	—Flours, meals and pe. ets. of moat or meat offal, greaves	kg	Iree	
	2301.20	5	Flours, meals and pellets, of lish or of crustaceans, molluses or other aquatic invertebrates.	kg	ſ-ee	
23.02		•	Bran, Sharps and Other Residues, Whether or Not in the Form of Pollets, Derived From the Sitting, Milling or other Working of Cereals or of Leguminous Plants:			
	2302 :0	4	—Of maize (Corn):	kg	free	
	2302 20	9	-Of rise	kg	"re u	
	2302.30	3	—Of wheal	3g	free	
	2302 40	Б	—OI other cereals	kg .	free	
	2302 50	\$	- Of Legernhous Plants	kg	free	
23.03			Residues of Starch Manufacture and Similar Residues, Beet-pulp, Bagasse and Other Waste of Sugar Manufacture, Brewing or Distilling Oregs and Waste Whether or not in the Form of Peliets:			
	2303.10	В	—Residues of starch manufacture and similar residues	kg	1ree	
	2303.20	2	—Beet pulp, bagasse and office waste of sugar manufacture	kg	1ree	
	2303.30	7	—Brewing or disbling dregs and waste.	kg	1ree	
23.04	2304 00	7	Oil-Cake and Other Solid Residues, Whether or not Ground or in the Form of Pallets, Resulting from the Extraction of Soya-Bean Oil	kg	6,65:	
23.05	2305.00	0	Oll-Cake and Other Solid Residues, Whether or not Ground or in the Form of Pellets, Resulting from the Extraction of Groundnut-Oil	kg	6. 6 %	
23.06			Oil-cake and Other Solid Residues, Whether or Not Ground or in the Form of Pellets, Resulting From the Extractron of Vegetable Fats or Oils (Excluding those of Heading No. 23.04 or 23.05);		· ····	
	2306.10	9	— Of cotton seeds	kģ	6,6%	
	2306.20	3	—Of tinseed	kg	6.6%	
	2306 30	ล	— OI sunflower seeds.	kg	6,6%	
	2306.40	2	Of rapo or colza seeds	kg	6.6%	
	2306.50	7	—Cfl coconul or copra	kg	6.6%	
	2306 60	1	- Of palm outs or kernels	kg	6.6%	
	2306.70	6	— От maize (com) germ	kg	6.6%	
	2306.90	5	. Other	kg	6.6∿	
			Wine less; argol	kg .	20%	
23.07	2307 00	a				
23.07 23.08	2307 C0	ี ย	Vegetable Materials and Vegetable Waste. Vegetable Residues and By-products, Whether or Not in the Form of Pellete, of a Kind Used in Animal Feeding. Not Elsewhere Specified or Included:			
	2307 C0 2308.10	 6	Vegetable Materials and Vegetable Waste. Vegetable Residues and By-products, Whether or Not in the Form of Pellete, of a Kind Deed in Animal	kg	(ree	
		<u>:</u> -	Vegetable Materials and Vegetable Wasto. Vegetable Residues and By-products, Whether or Not in the Form of Pellete, of a Kind Used in Animal Feeding. Not Elsewhere Specified or Included: —Acrons and Horse chestnuts	kg kş	fraa Free	
23.08	2308.10 2308.90	6	Vegetable Materials and Vegetable Waste. Vegetable Residues and By-products, Whether or Not in the Form of Pelleta, of a Kind Used in Animal Feeding. Not Elsewhere Specified or Included: —Accords and Horse chesinuis — Other			
	2308.10 2308.90	6 2	Vegetable Materials and Vegetable Waste. Vegetable Residues and By-products, Whether or Not in the Form of Pellete, of a Kind Used in Animal Feeding. Not Elsewhere Specified or Included: —Accords and Horse chestnuts —Other Preparations of a Kind Used in Animal Feeding:	k _a	free	
23.08	2308.10 2308.90	6 2	Vegetable Materials and Vegetable Waste. Vegetable Residues and By-products, Whether or Not in the Form of Pelleta, of a Kind Used in Animal Feeding. Not Elsewhere Specified or Included: —Accords and Horse chesinuis — Other			

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.20	Ų	= rodder supplements lexiculating this substitutes) for stock tending		
		coma ning added antibiotics	έg	free
30	8	 Fooder supplements containing added metengestrol acetate 	kg	free
35	9	= Fooder supplements, containing, by mass, 50 per cent or more of		
		cho ine chloride	kg	free
40	5	 Printein concentrates obtained from affalfa juice (Lucerne Juice) 	kg	free
.50	2	- Preparations put up as crustagean food	kg	free
60	4	 Animal feed supplements containing fura-zolidone	kg	free
90	1	n Other	ka	9nw.

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CHAPTER 24

TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

NOTE:

This Chapter does not cover medicinal digarates (Chapter 30)

Additional Notes.

- For the purpose of subtractings Nosi 2402 10 and 2402.90 all rolls of tobacco wrapped in paper or in other substances (excluding tobacco) shall be classified as digarettes.
- 2 For the purpose of subheading No. 2403.10 "digaretle topacco" means.
 - (a) Any tobacco out into strips less than 1 min in width.
 - (b) Any cut tolsaced described or offered for sale as fobacco for making into ogarettes; or
 - (c) A mixture of any cut tubecco with lobacco as defined in paragraph (a) or (b) of this Note.
- 3 For the purpose of subheading No. 2403 10 "pice lobacco" means:
 - (a) Any talquoto out into strips of 1mm in width or more.

÷

- (b) Any tobacco described or offered for salic as lobacco for smoking in a pipe
- (c) A mixture of any tobacco (excluding digarette tobacco as defined in Note 2) with tobacco as defined in paragraph (a) or (b) of this Note; or
- (d) Any tebacco as defined in paragraph (a), (b) or (c) of this Note in the form of cake, plug or slick tobacco, but not roll tobacco.

_	_			Statis-	
Head-	Sub-	Ċ		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
24.01			Unmanufactured Tobacco; Tobacco Refuse:	·····	
	2401.10	2		< g	150s or 860c/kg less 85%
	2401.20	7	—Tobacco, partly or wholly stemmed or stepped	49	15% or 8500-kg less 85%
	2401 30	2	—Tobarco refusa	kg	77¢/kq
24.02			Cigare, Cheroote, Cigarillos and Cigarettes, of Tobacco or of Tobacco Substitutes:		
	2402 (0	6	Organs, Cheroots and Organillos, containing tobacco.	kg	110c/kg net
	2402 20	Ð	Cigarettos containing tobacco	kg	45°c
	2402.90	5	—Orner	kg	45%
~ 24.03			Other Manufactured Tobacco and Manufactured Tobacco Substitutes: "Homogenised" or "Reconstituted" Tobacco; Tobacco Extracts and Essences:		
	2403 10		—Smoking lobacce whether or not containing topacco substitutes in any proportion		
	10	7.	 Pipe tobacco in immediate packing of a content of less than 5 kg. 	kg	45%
	.20	: 4	- Other pide tobacco	kç	45%
	3:) 1	= C garelle tobacco	kg	49°4
	2403.9		—Other.		
	2403.91	2	 "Homogenised" or "Reconstituted" Tablacca 	kg	15°0
	2403 99		- Other.		
	::	0.0	· Snuff	kg	40%
	2:	a	Tobatco extracts and egserces	kg	free
	90	о о	- Olaer	kg	45%

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SECTION V

MINERAL PRODUCTS

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

NOTES:

- Except where their context or Note 4 to this Chapter observable requires, the headings of this Chapter cover only products which are in the crude state or which have been washed levies with chemical substances eliminating the impushes without interriging the secular of the product), crushed, ground, powdered, fevigated, sitted, screened, concentrated by flolation, magnetic separation or other mechanical or physical processos (except crystallisation), but not products which have been reasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading. The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.
- This Chapter does not cover.
 - (a) Sublimed sulphus, precipitated sulphus and colleidal sulphus (heading No. 28 02);
 - (b) Earth colours containing 70 per cent or more by mass of combined from evaluated at FesOs theading No. 28 21):
 - (c) Medicaments and other products of Chapter 30;
 - (d) Perfumery cosmello or totel preparations (Chapte: 33)
 - (e) Satts, curbstones and flagstones (heading No. 68.01); inosaid public and the like (heading No. 68.02); loc⁴ing, facing or damp course ≤ates (heading No. 68.03);
 - Presponsion semi-precious stones (heading No. 71.02 of 71.03);
 - 1gt Guillared crystals (other than optical elements) weighing not less than 2,5 g each, all sudium chloride or of magnesium code, of heading No. 38,24; optical elements of sodium chloride or of magnesium oxide (heading No. 90 01);
 - (b) Billiard Chaiks theading No. 95 04), or
 - Writing or durwing chalks and tators chalks (heading No. 95.09)
- Any products classifiable in heading No. 25-17 and any other heading of the Chapter are to be classified in heading No. 25.17.
- 4. Hoading No. 25:30 applies, interialia, to interninality, perliterand chlorides, unexpanded; parthicolours, whether or not catcined or mixed together; natural micaceaus iron exides; meerschaum inhelher or not in polished pieces) amber; agglomerated emperation and agglomerated ember, in plates, rods, stocks or sinitiar forms, not worked after moulding, yet, strinniamtic (whother or not calcinad), other than shorteum exide; problem pottery.

			Statle-		
Hoad-	Şub-	С		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
25,D1	2501.00	4	Salt; (Including Table Salt and Denatured Salt) and Pure Sodium Chloride, Whether or Not in Aqueous Solution or Containing Added Anti-Caking or Free-Flowing Agents: Sea Water	 kg	18%
25.02	2502.00	з	Unroasted from Pyrites.	kg	l/ee at
25.03	2503.00	7	Sulphur of All Kinds, Excluding Sublimed Sulphur, Precipitated Sulphur and Colfoidal Sulphur	kij	free
25.04			Netural Graphite:		
	2504 10	5	— In powder or in fakes	kg	fuse
	2504.90	1	—Other	kg	free
25 .05		-	Natural Sands of All Kinds. Whether or Not Coloured, Other Than Metal-bearing Sands of Chapter 26:		
	2505.1C	3	Silica sands and quartz sands	kg	free
	2605.90	5	—Other	kg	free
25.06			Quartz (Other Than Natural Sands); Quartzite, Whether or Not Roughly Trammed or Merely Cut, by Sawing or Otherwise, into Blocks or Slabs of a Rectangular (Including square) Shape:		
	2506 10	2	-Quartz	kg	free
	2506.2		—Quartzee.		
	2506 21	3	= Crude or roughly transpol	k <u>t</u> j	free
	2506 29	4	→ Other	kg	free
25.07	2507.00	•	Kaplin and Other Kaplinic Clays, Whelher or Not Calcined	kg	free
25.08		4	Other Clays (Not Including Expanded Clays of Heading No. 68.06), Andalusite, Kyanite and Sillimanite, Whether or Not Catched; Mullite; Chamotte or Dinas Earths:		
	2508 10	9	Benfonile	kg	free
	2508.20	à	Depointers on corths and follows could	kri	1ree

	2508.30	9	Fire-clay	kg	free
	2508.40	3	—Other plays	kg	free
	2508 60	8	Andalusite, kyande and si imante	kg	ting
	2508.60	2	—Mullile .	kg	free
	250B.70	7	Chamotic or dinas earths	kĝ	tree
25.00	2000.00		Phali		4
25.09	2609.00	9	Chaik	kg.	1risis
25.10			Notural Calcium Phosphates, Natural Aluminium Calcium Phosphates and Phosphatic Chelk:		
	2510.10	3	Unground	kçş	Iree
	2510.2C	8	— Ground	kg	Iree
25.11			Natural Barlum Sulphate (Barytes); Natural Barlum Carbonate (Witherite), Whether or Not Calcined, Other Than Barlum Oxide of Heading No. 28.16:		
	2511.10	7	—Natural parium sulphale (θarytes)	kg	Iree
	2511.20	1	Natural barram carbonate (Witherte)	kg	fec
25.12	2512 00	6	Silicoous Fossil Meals (for Example, Kloselgubr, Tripolite and Dietomite) and Similar Siliceous Earths. Whether or not Calcined, of an Apparent Relative Density of 1 or Less	kg	rea
25.13			Pumice Stone; Emery; Natural Corundum, Natural Garnel and Other Natural		
23.13	2513 1		Abrasives, Whether or Not Real-treated: Pumice stone.		
	2513 11	0	= Crude or in irregular pieces, including crushed purpou (8 mskies).	kg	free
	2513 19		= Qthai	kg	free
	2513.20	9	Emery, natural, corundum, inatural garnet and other natural abrasives.	kşj	free
	2514 00	3	Slate, whether or not Roughly Trimmed or Merely Cut, by Sawing or otherwise, into Blocks or Stabs of a Rectangular (Including Square) Shape	kg	1ree
25.15	2515.1		Marble. Travertine, Ecaussine and Other Calcareous Monumentator Building Stone of an Apparent Relative Density of 2,5 or More, and Alabastor. Whother or Not Roughly Trimmed or Merely Cut, by Sawing or otherwise, into Blocks or Slabs of a Reclangular (including Square) Shape: —:Marble and traverne		
	2515.1	9	- Crade or roughly lumined	kq	tree
	2515.12	4	= Merely cut, by sawing or otherwise, into blocks or stabs of a rectangular	m-1	
			(miduding square) shape	kg	trea
	2515.20	6	- Ecaussine and other calcoresius monumental or building sione alabasion.	kşi	Iren
25.16	25161		Granite, Porphyry, Basatt, Sandstone and Other Monumental or Building Stone, Whether or Not Roughly Trimmed or Merely Out, by Sawing or Otherwise, into Blocks or Slabs of a Rectangular (Including Square) Shope: — Granite		
	2516.11	1	Decide or roughly turnings	kg	Iree
	2516.12	8	= Merely cut, by sawing or otherwise, into blocks or stabs of a rectangular (including square) shape	kg	Irec
	2516.2	_	— Sandslone:		
	2616.21 2516.22	ÿ 2	 Chade or roughly trimmed	kg	Iree
	2510.22	-	Including square) shape	kg	Iren
	2516.90	1	—Other monumental or building stone	kg	Iree
25.17			Pebbles, Gravel, Broken or Crushed Stone, of a Kind Commonly Used for Concrete Aggregates, for Road Metalling or For Railway or Other Ballast, Shingle and Filmt. Whether or Not Heat-treated: Macadam of Slag, Dross or Similar Industrial Waste, Whether or Not Incorporating the Materials Clied in the First Pert of the heading: Tarred Macadam: Granules, Chippings and Powder, of Stones of Heading No. 25.15 or 25.16, Whether or Not Heat-treated:		
	2517.1C	9	 Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for roud metalling or for railway or other ballast, shingle and first, whether or not heat-treated 	kg	free
	2517.20	3	— Мисхиит of stag. cross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517-10	hg	free
	2517:30	Д	—Turred macadam	ng Ag	lree
	2517.4	**	—Granules, trappings and powder, of stones of heading No. 25 15 or 25 16, whether or not heat-freated:	-9	
	2517.41	9	= Of marble .	×g	frae
	2517.49	4	- Other	Хý	free

25.13			Dolamite, Whether or Not Calcined; Colomite Roughly Trimmed or Merely		
45.17			Cut, by Sawing or Otherwise, Into Blocks or Slabs of a Rectangular (Including Square) Shape: Agglomerated Dolomite (Including Tarred Dolomite):		
	2518.10	2	Do omilio not calemod	kg	Iree
	2518 20	7	—Calcined dolomile	kg	Irea
	2518 30	•	—Agglamurated dolomite including farred salamite)	ka .	íree
25.19			Natural Magnesium Carbonate (Magnesite); Fused Magnesia, Dead-burned (Sintered) Magnesia. Whether or Not Containing Small Qwartities of Other Oxides Added Before Sintering; Other Magnesium Oxide. Whether or Not Pure:		
	2519,10	6	Natural magities similicarbonale (magnesite)	kg	5%
	2519 9C	2	—Other	kg	7°
25.20			Gypsom; Anhydrite; Plasters (Consisting of Calcined Gypsum or Calcium Sulphate) Whether or Not Coloured, With or Without Small Quantities of Accelerators or Retarders:		
	2520.10	6	Gypsum; arthydrite:	kg	1ree
	2520 20	0	—P'asiers	kg	Iree
			The state of the s	-	
25.21	2521 00	5	Limestone Flux; Limestone and Other Calcareous Stone, of a Kind Used for the Manufacture of Lime or Coment	kg	lner:
			my distribution of clinic of contract the co		-*.
25.22			Quicktime, Slaked Lime and Hydraulic Lime, Other Than Calcium Oxide and Hydroxide of Heading No. 28.25:		
	2522.10	3	—Quicktino	ky	free
	2522 20	В	—Slaked mo	kg	free
	2922 30	2	—Stydrautic lime	kg	free
		-			
25.23			Portland Cement, Aluminous Cement, Slag Cement, Supersulphate Cement and Similar Hydraulic Cements, Whether or Not Coloured or In the Form of Clinkers;		
	2523.10	7	—Coment clinkers	kg	1ree
	2523.2		Port'anni demont		
	2523 21	a	- While coment, whether or not artificially coloured	kg	Iree
	2523.29	9	a Other	kg	Ireo
	2523 30	ē	—Auminous cement	kg	4%
	2523.9C	3	—Other hydraulic demonts	kg	Irea
		-	· · · · · · · · · · · · · · · · · · ·		
25.24	2524 00	6	Asbestos	kç	10(3
25.25			Mica, including Splittings; Mica Waste:		
	2525.10	-1	Crudo mica and mica rilbed into sheets or spirtings	kg	'ጥ»
	2525.20	9	· Mica powder	Χġ	14%
	2525.30	3	Mica waste	Xij	4.
		Ŭ-,			
25.2 6			Natural Steatile, Whether or not Roughly Trimmed or Merely Cut, by Sawing or Otherwise, into Blocks or Slabs of a Rectangular (Including Square) Shape: Tale:		
	252610	В	Not crushed, not powdered	kg	755
	2526 20	2	-Crushed or powdored	kṛl	74.5
45.57	DEDT DO			 ka	tree
25.21	2527 DO		Natural Cryolite; Natural Chiolite		
25.28			Natural Borates and Concentrates Thereof (Calcined or Not), But Not Including Borates Separated From Natural Brine; Natural Boric Acid Containing Not More Than 85 per cont of H ₃ BO ₃ Calculated on the Ory Mass:		
	2528.10	5	- Natural segium borates, and identicates, thradely whether or not calched.	kg	tres
	2528 90	1		kg	1ree
25.29			Felspar; Leucite; Napheline and Nepheline Syenito; Fluorspar:		
	2529.*0	9	- Fedapar	kç	Iroo
	2529.2		Fluorspar.		
	2529 21	6	 Containing by mass 97 per cent or less of calcium Luoride 	kģ	Irieiz
	2529,22	6	 Containing by mass more than 97 per cent of calcium fluoride 	kg	Irae
	2529.30	а	—Lescile: pepheline and nepheline syemile	kĝ	lreg:
25.30			Mineral Substances Not Elsewhere Specified or Included:		
25.30	2530.10	n	Vermiphility, por thrond chlories, unexpanded	kg	Iree
	2530.10	3'			4%
			*	kg	
	2530.40	ê	Natural impacedus iron oxidus	kg	Iree

÷

2530.90	—Other:		
30 7	= Natural accepts sulphides, lithium ore; earle colours	ka	free
.90 0	- Other	ko	40.

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CHAPTER 26

ORES, SLAG AND ASH

NOTES:

- 1. This Chapter does not cover:
 - (a) Stag and smittar industrial waste prepared as macadam (heading No. 25.17),
 - (b) Natural magnesium carbonate (magnescie), whether of not calcined (hisiding No. 25.19).
 - (c) Basic stag of Chapter 31:
 - (d) Stag wool mack weel or similar mineral wools (heading No. 58.05),
 - (e) Waste or scrap of procious metal or of metal cord wifi precious metal of precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading No. 71.1.2);
 - (i) Copper, nokel of cobalt matter produced by any process of smelling (Section XV)
- 2 For the purposes of headings. Nos. 26.01 to 26.17, the term forest moans minerals of mineralogical species actually used in the crediting point and astronomy for the exchange of the metals of heading No. 28.44 or of the medds of Section XIV or XV, even if they are introduct for non-metallurgical purposes. Headings Nos. 26.02 to 26.17 doingt, however, include minerals which have been submitted to processes not normal to the metal urgical industry.
- 3. Heading No. 26.20 applies only to ash and reskripes of a kind used in industry other for the extraction of motals or as a basis for the manufacture of chemical compounds of metals.

	_	_		Statis-		
Head-	Sub-	C		stical-	Rate of	
Ing	hoading	D	Article Description	Unit	Duty	
26.01			Iron Ores and Concentrates, including Reasted Iron Pyrites:			
	260: 1		— Iron ares and concentiates (excluding loasted pyrites):			
	2601 11	2	Non-agglomerated	kg	4°,	
	2601.12	9	Aggiomerated	kg	4%	
	2601.20	0	= Roasted iron pyrites	kg	Ireo	
26.02	2602 OC	5	Manganese Ores and Concentrates, including Ferruginous Manganese Ores and Concentrates with a Manganese Content of 20 per cent or More.			
			Calculated on the Dry Mass	kĝ	4°^	
26.03	2603.00	9	Copper Ores and Concentrates	kg	Iree	
26.04	2604.00	2	Nickel Ores and Concentrates	kç	4^,	
26.05	2605 00	6	Cobali Ores and Concentrates	kg	424	
26.06	2606 00	IJ	Aluminium Ores and Concentrates	kg	Iree	
26.07	2607.00	3	Lead Ores and Concentrates	kg	Beal	
26. 08	2608.00	7	Zinc Ores and Concentrates	kg	free	
26. 09	2609 00	ø	Tin Ores and Concentrates	kg	íree	
	2610.00	0	Chromium Oros and Concentrates	kg	444	
	2611 00	-1	Tungsten Ores and Concentrates	kg	Iree	
26.52			Uranium or Thorium Ores and Concentrates:			
	2612 10	?	Dramam unes and cuncentrates	<g< td=""><td>4%</td><td></td></g<>	4%	
	2612 20	7	—Thosam ores and concentrates	kg .	4%:	
26.13			Molybdenum Ores and Concentrates:			
	2613:10	6	Boasieri	×g	free	
	2613 90	2	—Other	kg	free	
26.14	2614.00	5	Titanium Orea and Concentrates	kg	fiee	
26.15			Niobium, Tantalum, Vanadium or Zirconium Ores and Concentrates:			
	2615 10	3	- Ziconium cres and concentrates	kg	fiee	
	2515 90		-Orne:	k g	100	
26.1 6		,	Precious Metal Ores and Concentrates:	······		
	2616 (0	7	Silver ores and concontrates	49	'ree	
	2616 90	3	One	<g< td=""><td>*ree</td><td></td></g<>	*ree	

26.17			Other Ores and Concentrates:			
	2617 10	0	Antimony ores and concentrates	Kg .	4%	
	2617.90	7	—Other	< g	4%	
26.18	2618.00	а	Granulated Stag (Stag Sand) From the Manufacture of I from or Steel	kg	free	
26.19	2619 00		Sleg. Dross (Other than Granulated Slag). Scalings and Other Weste From the Manufacture of from or Steel.	(9	free	
26.20			Ash and Residues (Other Than From the Manufacture of Iron or Stoel), Containing Metals or Metal Compounds;			
	2620.1		—Containing mainly zind:			
	2620 11	4	= Hard zinc spolter	kg	*ree	
	2620.19	5	- Other	kg	free	
	2620 20	2	- Containing mainly lead	kg	free	
	2620.30	7	— Containing mainly copper	kg	*ree	
	2620 40	1	- Containing mainly aluminium	kg	4ree	
	2620.50	6	—Containing mainly variadium	kg	free	
<u> </u>	2620.90	4	—Olher	kg	1ree	
26.21	2621.00	7	Other Stag and Ash, Including Seawood Ash (Keip)	kg	1ree	

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CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES, MINERAL WAXES

NOTES

- This Chapter does not cover.
 - (a) Separate observably righted organic compounds, other than pure methano and propone which are to be classified in 'eading No. 27 11'
 - (b) Medicaments of Peading No. 30 03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading No. 33 01, 33 02 or 38.05.
- Heferences in heading No. 27,10 to "pstroteum oils and ols obtained from bilintimbus minerals" polyde rut mily petrolicum. or standiculs obtained from billum hous minoral's but also similar cits, as well as those consisting mainly of mixed unsaturated hydrogartyons, phigined by any process, provided that the mass of the non-aromatic constituents exceeds that of the aromatic

However, the relevences do not include liquid syntholic polyciefors of which tess than 60 per cont by votame distris at 300°C. ofter conversion to 1,013 millipars when a reduced pressure distillation method is used (Chapter 39).

SUBHEADING NOTES

- For the purposes of subheading 2701-11. "anthreate" means coal basing a volable matter limit (or a dry, mineral-matter-free is basis) not exneeding 14 per cert.
- For the purposes of subheading 2701 (2, followings coal) means coal having a volatile matter final (on a dry, mineral matter trip basis) exceeding 14 per cent and a calonilo value limit (on a moist, imneral-matter-free basis) equal to or greater than 5,833 kcallkg.
- For this purposes of subheadings 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzole", "to'wde", "kylole", 'riaphthalene" and "phenois" apply to products which contain more than 50 per cent by mass of benzene, toluione, xylene, naphthalene or phenois, respectively

ADDITIONAL NOTES

- If any goods mentioned in subhinading No. 2710 00-12, 2710 00-13, 2710 00-14, 2710 00-15 are mixed with:
 - (a) Any goods not mentioned in the said subheadings such mixing shall not affect their classification under the said subhigading provided such mixture is suitable for the same use as the goods mentioned in the said subheading, or
 - Any office goods regrit oried in any of the saxfauthbeadings, such Mixture shall be classified uniter the subheading relating to the goods which predominate in the nortice rin in mays basis unless the motive is decreed to constitute goods. classifiable under any subheading which does not relate to any of the constituents
- In this Chapter the following expressions shall be discribed to right to hydroquibon rule which are Equit at informal temperature. and pressure and which comply with one or more of the specifications hereunder assigned thereto or with any other specifications accepted or determined by the Commissioner provided the principal use of such alls is considered by the Commissioner in every case to be as specified dereunder in respect of such ofs:
 - (a) "Aviation Spirit"
 - Principal use: Feel in aircroft with spark ignology pistori origines
 - Distillation: Between 10 per conf (v/v) and 40 per cent (v/v) distris over up to 75°C, not less than 50 per cont (v/v) distris good up to 105°C and not less that, 90 per cent (viv) distris dyes up to 105°C.
 - Density at 20°C. Not expending 0,725 kg per li
 - (b) "Petrol"

 - Principal use. Firef in road vehicles or other coopment with spark, gotton distorrengines. Distillation. Not less than 10 per cent (v/v) distinitive at a temperature between 77°C and 115°C and po), ess than 90. pericent (www.disbls.over.up.in/185°C)
 - Density at 2010. Not excusiong 0.755 kg per 3
 - (c) "Aviation Kerosene"
 - Principal user Fue in gircraft with turbing engines (with or without propellers).
 - Distribution. Not less than (6 per cent (v/v) dist is over up to 206°C, and with a dist lation point not exceeding 300°C.
 - Density at 2010; 0,771 to 0,827 kg per

4

- Flash point iclosed fost at sea level. Minimum 38 G
- (d) "Power parallin" -
 - Principal use: Fuet in lew compression ratio sparkings too peden engines.
 - Disbiliation. Notices than 15 per cent (with distusioner up to 175°C, and less than 50 per cent (with dishlis over up to 197°C and not less than 95 pericent (viv) dishis over up to 250°C.
 - Density of 20°C: Not exceeding 0.845 kg per .
 - Plash point iclosed fost at sea level. Minimum 23°C

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(e) "Illuminating or heating kerosees" -

Principal use: For illuminating or neating.

Distillation. Not less than 50 per cent (v/v) distris over up to 220°C and with a final boiling point not exceeding 250°C.

Density at 20°C. Not exceeding 0.845 kg per

Flash point (clused lest at sea level), Minimum 43°C

Gross calorific value per kg: Min mom 46.02 mega joule.

"Distillate Fuots" (for example, gas oil and diesel fuot) -

Principal use: Fuel in compression ignition piston engines.

Distillation. Not less than 90 per cent (v/v) distils over up to 380°C

Density at 20°C; Less than 0.915 kg per l.

Flash point (closed lest at sea feve): Manimum fover 55°C1

Gross calouted value per kg. Minumum 44,50 mega jou'e. Kinematis viscosity at 40°C 1.6 - 10 mm/ per second

(g) "Residual Fuel Oils" -

Pang pal use. Eggler lumaces

Density at 20°C: Minumum 0,915 kg per .

Flash point (closed test at sea level); Win mum "over 55" C".

Gross calunile value per kg: Maximim 44.50 mega joule.

Kinematic viscosity at 50°C. Minimum 24 mm² per second.

The volume of any product of this Chapter and similar hydrocarbons of Chapter 29, not packed, shall be measured at $20^{\circ}\mathrm{C}$

				\$latis-	
Head-	Sub-	Ç		stical-	Rate of
łпg	heading	D	Article Description	Unit	Duty
27.01			Coal; Briquettes, Ovolds and Similar Solid Fuels Manufactured From Coal:		
	2701.1		— Coal, whether or not pulverised, but not anglomerated		
	2701.11	4	- Anthracite	kg	Fee
	2701.12	C	= Bitum:nous coal	49	fiee
	2701.19	5	- Other cool	×g	free
	2701.20	2	B: queties, lovoids and similar so id luels manufactured from coal	49	fice
27,02			Lignite, Whether or Not Agglomerated, Excluding Jel:		
	2702.10	1	Lighte, whether or not pulverised, but not agglomerated	kg	*ree
	2702.20	6	- Agglomerated lighte	kg	free
	2763 00	0	Peal (Including Peat Litter), Whother or not Agglomerated	kq	free
	2704 00	4	Cake and Semi-coke of Coal, of Lignite or of Peat, Whether or not Agglomerated; Retort Carbon	kg	100
27.05	2705.GC	3	Coal Gas, Water Gas, Producer Gas and Similar Gases. Other then Petroleum Gases and Other Gaseous Hydrocarbons	kg	free
27.06	2706 00	'	Tar Distilled from Coat, from Lignite or From Peat, and Other Mineral Yars. Whether or not Dehydrated or Partially Distilled, Including Reconstituted Tars	kç	20° /
27.07			Oils and Other Products of the Distillation of High Temperature Coal Tar; Similar Products in Which the Mass of the Arometic Constituents Exceeds That of the Non-aromatic Constituents:		
	2707.10	6	—Benzole	kg	Iree
	2707.20	4	—Tolopie	kç	Irijin
	2707 30	و	—Xylole	kg	Iree
	2707.40	3	-Naprinalene	kģ	Iree
	2707 50	8	\sim Other aromatic hydrocurbon motures of which 66 per cent or more by volume		
	2007.00		(Including losses) destils at 250 °C by the ASTM D 86-method	kg	Hol
	2707 00		Phonis		163
		; 5 ; 8	= Cresylic acid and other far acids	kg ha	16°u 15°u
	2707.9	. 0	= Other	kg	5-8
	2707.91	2	- Caposote oils	kg	free
	2707.99	_	- Ólaer.		
	.20	8	- Taricils	kg.	Iren
	90	9.		kģ	1101
			Pitch and Pitch Coke. Obtained from Coal Tar or from Other Mineral Tars:		
27,08					

2710 2710 27 Patroneum Oils and Difs Obtained from Bituminous Minerals, Chade Signature Signat	270B 2C 8	—Pilch cake	kg	free	
Petrolaum Oils and Oils Ottained From Biturinous Minerals, Other Than Crude, Preparations Not Bitesphere Specified or Included, Costalating by Mass 70 per cent or More of Petrolaum Oils of of Oils Obtained From Preparations (Preparations Not Bitesphere Specified or Included, Costalating by Mass 70 per cent or More of Petrolaum Oils of of Oils Obtained From Preparations (Preparations Not Bitesphere) Specified or Included (Preparations Not Bitesphere) Specified (Preparations Not Bitesphere) (Preparations Not Bi	27.09 2709.00 2		kg	trec	
12	27.10 2710 00	Petroleum Oils and Oils Obtained From Bituminous Minerals, Other Than Crude: Preparations Not Elsewhere Specified or Included, Containing by Mass 70 per cant or More of Petroleum Oils or of Oils Obtained From Bituminous Minerals, These Oils Being the Basic Constituents of the			
1.3 4	2710 00.10 2	— Mixed alkylones	kg	10%	
1.5 2	12 (-Periol	kg	0,09161	
15	.13 4	Avelion spot	kg	feug	
15 0	.14 8		kn	free	
16 9	15 [
1.7 Reparted Face 1.8 5		* "	. •	•	
18 5			_		
19 3 Prepared Libridating of 8, in containing holding lites than 5 kg 15% and 15% of 1	•		-		
20 7 — Other prepared lub-cating oils. 21 5 — Base oils for prepared lub-cating oil manufactured by the retining of used lub-cating oil or other used oil. 22 5 — Other base oils for prepared lub-cating oil manufactured by the retining of used lub-cating oil or other used oil. 22 5 — Other base oils for prepared lub-cating oil. 23 1 — Trunsformer oil and califie oil. 24 1 — Other insulping or detectine oil. 25 8 — Propharus of Land califie oil. 26 9 — Other insulping or detectine oil. 27 10 — Petrokum Gases and Other Gaseous Hydrocarbons: 27 11 — Petrokum Gases and Other Gaseous Hydrocarbons: 27 11 — Natural gas. 27 11 12 — Natural gas. 27 11 — Natural gas. 27 11 — Sulphere. 27 11 — Sulphere. 27 11 — Sulphere. 27 11 — Sulphere. 27 11 — Natural gas. 28 — Petroleum Jelly: Paraffin Wax. Microphystalline Petroleum Wax. Stack Wax. 28 — Petroleum Jelly: Paraffin Wax. Microphystalline Petroleum Wax. Stack Wax. 28 — Petroleum Jelly: Paraffin Wax. Microphystalline Petroleum Wax. Stack Wax. 29 — Petroleum Jelly: Paraffin Wax. Microphystalline Petroleum Wax. Stack Wax. 20 — Petroleum Jelly: Paraffin Wax. Microphystalline Petroleum Wax. Stack Wax. 21 — Petroleum Stack gas. 21 — Petroleum Stack gas. 22 — Morian wax. 23 — Petroleum Stack gas. 24 — Morian wax. 25 — Micro-Crystal Inc. 27 13 — Petroleum Billum	.10 :	— Libi caling grease	ĸy	a maximum	
21 5	19 3	Prepared Libricating bits, in containers holding lass than 5	kg	16%	
21 5 — Ease oils for prepared lubricating oil manufacilitied by the relining of used lubricating oil on office used oil.	.20 7	—Other propared tub-cating oils.	kg	a matumum	$\hat{}$
Libr colling oil or officer used oil	21.4	— Pago outs for even-proof Libraphan oil, maguifable and by the selection of used		101-013	
23 1 -Trunslamer of and calle of	.21		kg	a maximum	
23 -Tunsformer of and calale od kg free 24 -Chren assisting or detection of kg 15% 15% 15% 15% 15% 10%	22 3	Other base oils for prepared lubricating over	kg	0,561 with a maximum of	
24 1 Other insulating or dictocation leg 15% 25 8 Hydraulic data-mission fluids leg 15% 27 10 Petroleum Gases and Other Gaseous Hydrocarbons:	23	-Trunsformer oil and cable oil	ko		
25 8					
27.11					
27.11			. *		
27.11				1101	
2711 17	27.11	Petroleum Gasex and Other Gaseous Hydrocarbons:			
2711 12 3	27.11.1	—Liquolied			
2711 13	2/11/11	' - Natural gas	kg	frea	
10 7	2711 12) – Ριυμαγε	×g	free	
90 5 Other Xg floor 2711 14 6 Etrytene, propylene, bicytene and butadine Xg free 2711 19 6 Other Xg free 2711 19 6 Other Xg free 2711 19 6 Other Xg free 2711 2 In gashous stator 2711 21 7 Natural gas Kg free 2711 29 Foliar Natural gas Natural gas Kg free 2711 29 Foliar Natural gas	2711 (3	⊆ Bulanes:			
2711 14 6 Etraytene, propyrene, butyleine and butadine	1G 1	 In immediate packings of a coalent not exceeding 250g 	×g	15°%	
2711 19 6	.90 9	- Other	Хg	free	
2711 2	2710.14	Ethytene, propylene, britytene and butadine	kg	free	
2711.21	2711 19 (Olher	¥g	fiee	
2711 29	2711.2	· In gaseous stato:			
10 7 - Butanes in mmediate packings of a content not exceeding 250g kg 15% 90 6 - Other	2711.21	// Naturol gas	kŋ	free	
Petroleum Jelly: Paraffin Wax: Microcrystalline Petroleum Wax. Slack Wax. Ozokerito, Lighille Wax, Peal Wax, Other Mineral Waxes, and Similar Products. Obtained by Synthesis or by Other Processes. Whether or Not Coloured: 2712.10 - Petroleum Jelly 10 1 = In immediate packings of a content not exceeding 5 kg kg 20%. 20 9 In immediate packings of a content exceeding 5 kg kg 12.5%. 2712.90 9 Paraffin wax containing by mass liess flain 0.15 per civil of oil kg free 2712.90 —Other: 10 8 = Paraffin wax kg free 20 5 = Micro-Crysta line wax kg free 30 2 - Montan wax kg free 50 7 - Slack wax kg free 50 6 - Other kg 15%. 27.13 Petroleum Coke, Petroleum Bitumen and Other Residues of Patroleum Olts - & of Oils Obtained From Bituminous Minerals: 2713.1 —Petroleum coke.	2711 29				
Petroleum Jelly; Paraffin Wax; Microcrystalline Petroleum Wax, Stack Wax, Ozokerito, Lighile Wax, Peal Wax, Other Mineral Waxes, and Similar Products. Obtained by Synthesis or by Other Processes, Whether or Not Coloured: 2742.10 - Petroleum Jelly 10 1 = In immediate packings of a content exceeding 5 kg kg 20%. 20 9 In immediate packings of a content exceeding 5 kg kg 12,5%, 2712.20 9 Paraffin wax containing by mass lies than 0.15 per civit of oil kg free 2712.90 - Other: 10 8 = Paraffin wax kg free 20 5 = Micro-Crystalline wax kg free 20 5 = Micro-Crystalline wax kg free 30 2 - Montain wax kg free 50 7 - Stack wax kg free 50 6 - Other kg 15% 27.13 - Petroleum Coke, Petroleum Bituminous Minerals: 2713.1 - Petroleum coke.			ky	15%	
Ozokerito, Lighile Wax, Peal Wax, Other Mineral Waxes, and Similar Products Obtained by Synthesis or by Other Processes, Whether or Not Coloured: - Petroleum jolly - Petrole	.90 (. Olher	%g	"rec	
10 1 = In immediate packings of a content not exceeding 5 kg kg 20% 20 9 In immediate packings of a content exceeding 5 kg kg 12,5% 2712.90 9 Parathin wax containing by mass less than 0,15 per cent of oil kg free 2712.90 — Other: 10 8 = Parathin wax		Ozokerito, Lighite Wax, Peal Wax, Other Mineral Waxes, and Similar Products Obtained by Synthesis or by Other Processes, Whether or Not Coloured:			
20 9 In immediate packings of a content exceeding 5 kg kg 12,5%				F1.42	
2712.90 Parathri wax containing by mass less than 0.15 per clart of oil kg free					
2712.90			• • •		
.20 5 = Mic:o-Crysta line wax	2712.90	—Other:	кg	169	
.30 2	-				
50 7 Slack wax					
90 6 - Olher					
27.13 Patroleum Coke, Petroleum Bitumen and Other Residues of Patroleum Olis or of Oils Obtained From Bituminous Minerals: 2713.1 — Petroleum coke.					
27.13 Patroleum Coke, Petroleum Bitumen and Other Residues of Patroleum Oils of Oils Obtained From Bituminous Minerals: — Petroleum coke.	90 (i – Olher	kg	15%	
2713.1 — Petroleum coke.	27.13	Pairoleum Coke, Petroleum Bitumen and Other Residues of Pairoleum Olis			
	2713.1				
		No. 11	kg	†ree	

	2713 12	ũ	□ Catclhed	kg	Iraa	
	2713.20	2	—Petrofeum bilumen	<g< td=""><td>10%</td><td></td></g<>	10%	
	2713.90	4	—Other residues of petroleum cits or oll cits obtained from bitum nous minerals.	49	10%	
27.14	,		Bitumen and Asphalt, Natural; Bituminous or Oli Shale and Tar Sands; Asphaltites and Asphaltic Rocks:			
	2714.10	1	—Bituminous or oil shale and lar sands	kg	Iree	
	2714.90		—Other			
	.10	5	 Bitumen and asphalt containing less than 60 per cent by mass of mineral matter 	49	10%	
	.20	2	= Bitumen and asphalt, containing 60 per cent or more by mass of mineral matter	Kg.	5%	
	.90	3	= Olher	жg	10%	
27.15	2715.00		Blumtnous Mixtures Based on Natural Asphalt, on Natural Bitumen, on Petroleum Bliumen, on Mineral Tar or on Mineral Tar Pitch (For Example, Bituminous Mastics, Cut-backs):			
	.10	θ	—Emulsions	<g< td=""><td>20%</td><td></td></g<>	20%	
	.20	5	Masnes	49	20% ·	
_	90	6	—Other	ky	41 eres	
27.16	2716.00	4		1000 8W h	1866	

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SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

NOTES

- (a) Goods (excluring radicactive area) answering to a description in beading Nn. 28.44 or 28.45 are to be classified in those headings and in no other heading of this Schodule.
 - (b) Subject to paragraph (a) above, goods arrowering to a description in heading No. 28 43 or 28 46 are to be classified in those headings and in no other heading of this Section.
- Subject to Note it above, goods dissolicitie in lineaging No. 30 04, 30 05, 30 06, 32 12, 33.03, 33 04, 33 05, 33.06, 33 07, 35.06, 37.07 or 38 08 by reason of bong but up in measured doses or for rotal sale are to be classified in those headings, and in to other heading of this Schedule.
- 3 Goods put up in sets consisting of two or more separate nonstituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section V. or VII, are to be classified in the heading appropriate to that product, provided that the conditions are
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked,
 - (b) presented tog@fileman8
 - (c) Identifiable, whether by the nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

INORGANIC CHEMICALS: ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

NOTES

- 1. Except where the context of terwise requires, the headings of this Chapter apply only id-
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities.
 - (b) The products mantioned in (a) above dissolved in water,
 - (c) The products mentioned in (ii) above dissolved in other solvents provided that the solution constitutes a normal and necessary mathed of putting up these products adopted soling for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general care.
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including on ont-caking agent) necessary for their preservation or insusport.
 - (e) The products mentioned in (a): (b), (c) or (d) above with an added anti-dusting agent or a color minipulsation and edge to facilitate their identification or for salety reasons, provided that this pridiction nation render the product particularly suitable for specific uso ruther than for general uso.
- 2. In addition to dilhiphries and sulphoxylates, stabilised with organic substrinces (hippring No. 28.31), rapportates and percopartionally of horganic bases through the 28.39), dynamics, dynamics and complex cyanides of norganic bases (heading No. 28.37), lightimates, dynamics and thiocyanates, of inorganic bases (heading No. 28.38), organic products additionable in headings Nos. 28.43 to 28.46, and cartides theading No. 25.49), only the light owing antispoints of carbon are to be classified in this Chapter.
 - (a) Oxides of carbon, hydrogen cyanice and lubranic isodyanic thisogenic and other simple or complex dyaning in acids, in eading No. 28 111.
 - (b) Halkte axides of carbon (heading No. 28-12).
 - (d) Garbon disulphide (heading No. 28 13).

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- (d) Theodarbonates, selenocarbonates tellurocarbonates, selenocyanates indirectively analysis of more than a complete selenocyanates (number and other complex cyanates, of morganic bases (heading No. 28.42).
- Hydrogen peroxide, solidited with urea (heading No. 28,47), calbon oxysulptide. [high-rbonyl hiddes, cyanoxyen, dyanogen halices and cyanamide and its metal derivatives (heading No. 28,51) other than calcium cyanamide, whether or not bare (Chapter 21).
- 3. Subject to the provisions of Note 1 to Section VII this Chapter does not cover the following:
 - (a) Sodium chloride and magnesium boudd, whether or not pure, and other products of Section V;
 - (b) Organo inorganic compounds (excluding those mechaned in Note 2 above).
 - (c) Products menhanod in Note 2,3,4 ox 5 to Chapter 31:
 - (d) Inorganic products of a kind used as luminophores, of heading No. 32 66
 - (c) Actificial graphile (heading No. 38.01) products put op as charges for line-examplishers or pollup in five-example shing grenados, of heading No. 38.13, wix romovers put up in packings for retail safe, of heading No. 38.24, cultimed drystals (other than optical elements) weighing not less than 2.5 g each, of the halides of this alka? or alkac hereorite metals, of hearing No. 38.24;
 - (I) Precious or street procines stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings No. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71.
 - (g) The metals, whether or not pure, metal alloys or demints, including sintered metal carbides imetal carbides sintered with a metal), of Section XV; or
 - Optical elements, for example, of the halides of the alkali or alkaline-carth metals (heading No. 90.01).
- Chemically defined complex acids consisting at a non-metal acid of sub-Chapter. Fund a metal acid of sub-Chapter IV are to be classified to heading No. 26 11.

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- Headings Nos. 28.26 to 28.42 apply only turneral or ammonium salts or paraxysalts.
 Except where the context otherwise requires, couble or complex salts are to be plassified in heading No. 28.42.
- 6 Heading No. 28 44 applies only to.
 - (a) Technetism (along No. 43), promotivore (atomic No. 51), polonium (atomic No. 54) and all 6 emigris with an atomic number greater than 84.
 - (b) Natural of authoral radioactive iscrepes (including those of the precious metals or of the base metals of Section XIV and XV), whether or not mixed together
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed logistics;
 - (d) Alloys, dispersions (including cermets), ceramic products and mediums containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0.002 u Cvg;
 - (e) Spent (irradiated) fuel elements (cartifdges) of nuclear reactors
 - (f) Radioactive residues whether or not upable
 - The term "isotopes", for the purposes of this Moto and of the wording of headings Nos. 28.44 and 28.45 insfers to implying in nature in the mono solopic state,
 - m clures of isotopes of one and the same element, enriched in one or soveral of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
- Heading No. 28 48 includes copper phosphide (phosphor copper) containing more than 15 per crint by mass of phosphor, s
- B. Chemical elements (for example, silicon and setenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, waters or similar forms, they fall in heading No. 38.16.

SUB-CHAPTER I CHEMICAL ELEMENTS

				Statis-	
Head-	Sub-	c		atical-	Rate of
ing	heading	D	Article Description	Unit	Duty
, 28.01			Fluorine, Chlorine, Bromine and lodine:	· · · · · · · · · · · · · · · · · · ·	
	2801 10	1	—Chlome	kg	10°6
	2801.20	4	—lodine	49	10%
	2801.30	9	Fluorese; bronane	kg	free
28.DZ	2802.00	9	Sulphur, Sublimed or Precipitated; Colloidal Sulphur	kg	(ree
28.03	2603.00	2	Carbon (Carbon Blacks and Other Forms of Carbon not Elsowhere Specified or Included)	kg	tree
28.04			Hydrogen, Rare Gases and Other Non-Metals:		
	2804 10	٥	Hydrogen	m ³ at a pressuru of 101.3 kPa at 15 ³ C	freu
	2804.2		—Rare gases		
	2804.21	:	= Argon .	inflatio pressure of 101.3 kPa at 15°C	Irae
	2804 29	2	- Other	m ² at a pressure of 101,3 xPa at	Iree
	2804 30	В	—Nifrogen	15°C m ³ at a pressure of 101,3 kPaint	frea

٠:

	2R04.40	4	— Охудап	m`ata pressure of 101.3 kPalar 15°C	tree
	2804.50	g	—Boron, Tellarium	kg	tree
	2804.6		—Silicon.		
	2804.61	6	 Containing by mass 99.99 per cent or more of silicon. 	kg	free
	2804 69	0	- Othe:	kg	free
	2804.70	ß	— Phosphorus	k3	Iree
	2804 80	2	- Arsonic	k;;	Iraa
	2804 90	7	—Selenium	43	Iree
28.05			Alkair or Alkaline-earth Metals: Rere-earth Metals, Scandium and Yttmum Whether or Not Intermixed or Interalloyed; Mercury:	a,	
	2805.1		—Alkal metals.		
	2805 11	C	= Sodium	kg	free
	2605.19	1	≟ Olfrer	49	Nee
	2606/2		Aliquide carth metus		
	2805.21	5	= Calcium	19	tiee
	2805.22	1	 Strontium and harrow 	kg	free
	2605.00	ŋ	 Brite-earth metals, scandium and ythium, whether or not intermixed in interalloyed. 	v ⊀g	free
	2605.40	a	Mercury	49	1000

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SUB-CHAPTER ()

INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON- METALS

26.06	• • • • • • • • • • • • • • • • • • • •		Hydrogen Chloride (Hydrochloric Acid); Chlorosulphuric Acid:		
	2806 10	8	Hydrogen chloride (Hydrochloric acid)	kg	13%
	2806.20	2	Calorosulphuric acid	kg	free
28.07	2807.00	7	Sulphuric Acid; Oleum	kg	*iee
28.08	2809.00	٥	Nitrie Acid; Sulphonitrie Acids	kg	*HHE
28.09			Diphosphorous Pentaoxide; Phosphoric Acid and Polyphosphoric Acids:		
	2809 10	9	—Diphosphorous pertaloxide	kg	free
	2809.20	3	—Phosphore acid and polyphosphane acids	K 9	free
28.10	2810 00	4		kg	'ree
28.11			Other Inorganic Acids and Other Inorganic Oxygen Compounds of Non-metals:		
	2811.1		—Other morganic acids		
	2811 11	9	= Hydrogen (lubride (Hydrollucric acid)	kq	tree
	2811.19	7	- Other	kg	tree
	2811.2		Other morganic oxygen compounds of non-metals.		
	2811.21	3	- Carbon didwide	kg	free
	2811.22	9	 Surcon diox div	kg	tree
	2811 23	6	= Suiphur dioxide	kg	tree
	2811 29	4	Ciher	kg	Iree

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SUB-CHAPTER III

HALOGEN OR SULPHUR COMPOUNDS, OF NON-METALS

28.12			Halides ar	nd Hatid	e Oxide	s of No	n- metal s	:				 		
	2812 (0	6	·· Chloride	es and cl	hlor-de o	≭ides						 kg	free	
	2812.90	2	Olhor									 *9	free	
26.13			Sulphides	ngN to	-motals:	Comm	ercial Ph	ospho	ru s Tr	jaulph	ide;	 		
	2813 10	9	—Carbon	a su'o"::	de							 kg	tree	
	2813 90	G	Other									 kg	4ree	

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SUB-CHAPTER IV

INORGANIC BASES AND OXIDES,HYDROXIDES AND PEROXIDES OF METALS

28.14			Ammonia. Anhydrous or in Aqueous Solution:		
	2814.10	3	—Anthydrous anamodia	kg	free
	2814.20	8	Ammonia in aqueous solution	kg	tree
28.15			Sodium Hydroxide (Caustic Sods): Potassium Hydroxide (Caustic Potash); Peroxides of Sodium or Potassium:		
	2815.1		- Sedium hydroxide (causlie soda):		
	2815.11	3	= Solid	kg	20%
	2815 12	7	- In aqueous solution (Soda Iye or Equid soda)	kg	20%
	2815.2C	1	— Polassium hydroxida Idaustic polastil	kg	Mee
	2015.30	6	Peroxides of sodium or polassium	kg	free '
28.16			Hydroxide and Peroxide of Magnesium; Oxides, Hydroxides and Peroxides, of Strontium and Barlum:		
	2816.10	¢	Hydroxide and peroxide of magnesium.	×g	free
	2816.2C	5	Oxide, hydroxide and peroxido of stronburn	λg	free
	2816 3C	6	Oxide, hydroxide and peroxidi: of banum	≺g	free
28.17		7	Zinc Oxide: Zinc Peroxide	kg	10%
28.18			Artificial Corundum, Whether or Not Chemically Defined: Aluminium Oxide Aluminium Hydroxide:		
	2818 10	A	-Artificial corundum: whother or not chemically delined	kg	tree
	2818 20	2	—Other allumation oxide	kg	frae
	2818 30	7	- Aluminium hydroxidiz	kg	tree
28.19			Chromium Oxides and Hydroxides:		
	2819 10	:	—Chromium diaxode	kg	tres
	2819 90	ą	-Other	kg	free
28.20	0000 + 6		Mangenese Oxides:	le co	4
	2820 10 2820,90	:	—Manganese dioxide	kg	free
	2820.93		—O'tre'	kg 	Irei)
28.21			Iron Oxides and Hydroxides; Earth Colours Containing 70 per cent or More by Mass of Combined Iron Evaluated As Fo;0;;		
	2821.10	5	— Iron oxides and hydroxides	kg	Iree:
	2821 20	. 9	— Earth belows	kş	Iree
28.22	2622 00	4	Cobalt Oxides and Hydroxides: Commercial Cobalt Oxides	kg	Irea
28.23	2623.00		Titanium Oxides	k∰ e	14°1.
28.24			Load Oxides; Red Lead and Orange Lead:		
	2824.10	6	—Lead monoxide (litharge, massicot)	kg	Iree
	2824.20	0	—Red toad and congreteed	kg	free
	2824.90	2	—Other	kg	free
28.25			Hydrazine and Hydroxylamine and Their Inorganic Salts; Other Inorganic Sases; Other Metal Oxides, Hydroxides and Peroxides:		
	2825.10	7	— Hydrazine and hydroxylamine and their inorganic salls	kg	Fee
	2826.20	4	Eithium existe and hydruxidis	kg	Pee
	2825.30	9	— Variadium oxides and hydroxides	kġ	l·ee
	2825.40	2	— Nickel oxides and hydroxides	kg	lang
	2825.50	8	Copper oxides and hydroxides	kg	free
	2825.60	2	—Germanium oxides and zirconium didude	kŋ	Iree
	2825.70	7	— Molybelenum oxides and hydroxides	kg	free
	2020 70				
	2825 80	1:	—Anlimony oxides	kg	free

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SUB-CHAPTER V

SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS

		Fluorides; Fluorosilicates, Fluorosiuminates and other Complex Fluorine Salts:			
2026.		—₹ neades:			
2826 11	Б	- Of ammonium or of sodium	kg	Irea	
2626.5	6	Of alternmum	kg	Iree	
2826 19	Э	_ Other	kg	Iree	
2825.20	θ	— Fluorosit gates of existing or of potassium	kg .	free	
2626.30	2	—Sodium hekalluoroaluminate (synthetic cryolile)	kg	free	
2825 90	2	-Other	*g	free	
8.27		Chlorides, Chloride Oxides and Chloride Hydroxides; Bromides and Bromide Oxides; locides and lodide Oxides;			
2627 10	7	—Anmonium chloride	kg	free	
2827.20	1			4riota	
2627.3	٠.	— Calcium chlorides	kg	11/12	
				4	
2827,31	2	- Ol magnes: un:	kţį	tien	
2827.32	9	- Of algorimum	kg	4ee1	
2827.33	5	- OI iron	kg	trou	
2827,34	1	- Of cotalt	kg	tree	
2827.35	ย	- Otin skef	kg	trco	
2827,36	4	= Of zinc	kg	Iraa	
2827.38	7	Ol barium	kg.	Iree	
2827.39	3	= Olner	kg	tree	
2827.4		Chloride oxides and chloride hydroxides			
2827.41	7	Of cupper	kg	írea	
2827.49	8	- Other	kg	kee	
2827.5		Broinides and promide oxides:	*		
2827.51	1	= Bromides of sodium or of potassium	kg	ftee	
2827.59	2	- Other	ký	fice	
2827 60	3	- lodices and lod-Se byides.	àу	free	
8.28		Humanhiaritaa (Communist Calaium Humanhiarita (Chloritaa, Humahia attaa)			
282810		Hypochlorites; Commercial Calcium Hypochlorite; Chlorites; Hypobromites;		4001	
	0	Commercial catolium hypoclyonth and other calorum hypochlorites	kg	10%	
2828 90	7 	—Olher	kg	free	
8.29					
		Chlorates and Perchlorates; Bromates and Perbromates; todates and Periodates;			
2829 1					
2829 1 2820 1 :	3	Periodates:	ky	hee	
	5	Periodates: — Crorates.	ky kg	tiee free	
2820 11	-	Periodates: — Criterates. = Of sodium	_		
2829 11 2829 19 2829,90	•	Periodates: — Criterates. = Of section = Other. = Other.	kg	free	
2829 11 2829 19 2829.90 8.30		Periodates: — Critorates. = Of sodium = Other = Other Sulphides: Polysulphides:	kg kg	free free	
2829 11 2829 19 2829,90 8.30 2830 10	, U	Periodates: — Critorates. = Of sodium = Other = Other Sulphides: Polysulphides: — Sodium sulphides	kg kg kg	free frec free	
2829 11 2829 19 2829,90 8,30 2830 10 2830 20	, U 4 9	Periodates: - Crocrates. - Of sodium - Other - Other - Other - Sulphides: Polysulphides: - Sodium sulphides - Zide suiphide	kg kg kg kg	free free free free	
2829 11 2829 19 2829.90 8.30 2830 10 2830 20 2830 30	4 9 3	Periodates: - Crocrates. - Of socium - Other - Other - Other Sulphides: Polysulphides: Sodium sulphides Zind Sulphide Cadmum sulphide	kg kg kg	free fred free free free	
2829 11 2829 19 2829,90 8,30 2830 10 2830 20	, U 4 9	Periodates: - Crocrates. - Of sodium - Other - Other - Other - Sulphides: Polysulphides: - Sodium sulphides - Zide suiphide	kg kg kg kg	free free free free	
2829 11 2829 19 2829.90 8.30 2830 10 2830 20 2830 30	4 9 3	Periodates: - Crocrates. - Of socium - Other. - Other. Sulphides: Polysulphides: - Sodium sulphides - Zind suphide. - Cadmum sulphide.	kg kg kg kg kg	free fred free free free	
2820 11 2829 19 2829,90 8.30 2830 10 2830 20 2830 20 2830 90	4 9 3	Periodates: - Critorates. - Of sodium - Other - Other - Other. Sulphides: Polysulphides: - Sodium sulphides - Zind sulphide - Cadmum sulphide - Cadmum sulphide - Other	kg kg kg kg kg	free fred free free free	
2829 11 2829 19 2829.90 8.30 2830 20 2830 20 2830 20 2830 90	4 9 3	Periodates: - Crocrates. - Of socium - Other. - Other. Sulphides: Polysulphides: - Sodium suforides - Zind susphide - Cadmum suforide - Cadmum suforide - Other. Dithionites and Sulphoxylates: - Of sodium	kg kg kg kg kg	free free free free free	
2829 11 2829 19 2829.90 8.30 2830 20 2830 20 2830 90 8.31 2831 20 2831 20	4 9 3 0	Periodates: - Crocrates. - Of sodium - Other - Other - Other Sulphides: Polysulphides: Sodium sulphides Zind sulphide Cadmum sulphide Cadmum sulphide Other Dithionites and Sulphoxylates: Other	kg kg kg kg kg	free free free free free	
2829 11 2829 19 2829.90 8.30 2830.20 2830.20 2830.90 2830.90 8.31 2831.10 2831.50	4 9 3 0	Periodates: — Crocrates. — Of sodium — Other. — Other. — Sulphides: Polysulphides: — Sodium sulphides: — Sodium sulphides — Zind sulphide — Cadmum sulphide — Cadmum sulphide — Other. Dithiophies and Sulphoxylates: — Other. Sulphites: Thiosulphates:	kg kg kg kg kg	free free free free free	
2829 11 2829 19 2829.90 8.30 2830 20 2830 20 2830 90 8.31 2831 20 2831 20	4 9 3 0	Periodates: - Crocrates. - Of sodium - Other - Other - Other Sulphides: Polysulphides: Sodium sulphides Zind sulphide Cadmum sulphide Cadmum sulphide Other Dithionites and Sulphoxylates: Other	kg kg kg kg kg	free free free free free	
2829 11 2829 19 2829.90 8.30 2830.20 2830.20 2830.90 2830.90 8.31 2831.10 2831.50	4 9 3 0	Periodates: — Crocrates. — Of sodium — Other. — Other. — Sulphides: Polysulphides: — Sodium sulphides: — Sodium sulphides — Zind sulphide — Cadmum sulphide — Cadmum sulphide — Other. Dithiophies and Sulphoxylates: — Other. Sulphites: Thiosulphates:	kg kg kg kg kg kg	free free free free free free	
2829 11 2829 19 2829,90 8,30 2830 20 2830 20 2830 30 2830 90 8,31 2831 10 2831 50 8,32 2832 10	0 4 9 3 0 B 4	Periodates: - Crocrates. - Of socium - Other - Other - Other Sulphides: Polysulphides: Sodium sulphides Zind Kuphide Cadmum sulphide Cadmum sulphide Cadmum sulphide Cadmum sulphide Other Dithionites and Sulphoxylates: Other Sulphites: Thiosulphates: Sodium sulphides	kg kg kg kg kg kg	free free free free free free	
2829 11 2829 19 2829,90 8,30 2830 20 2830 20 2830 90 8,31 2831 10 2831 10 2831 50 8,32 2832 10 2832 20 2832 30	0 4 9 3 0 8 4	Periodates: - Criterates. - Of socium - Other - Other - Other Sulphides: Polysulphides: Sodium sulphides Zind Sulphide Cadmum sulphide Cadmum sulphide Other Dithiophies and Sulphoxylates: Other Sulphites: Thiosulphates: Sodium sulphides Other sulphides	kg kg kg kg kg kg	free free free free free free free	
2829 11 2829 19 2829,90 8,30 2830 20 2830 20 2830 90 8,31 2831 10 2831 10 2832 10 2832 10 2832 20 2832 30	0 4 9 3 0 8 4	Periodates: - Criterates. - Of socium - Other - Other - Other - Sulphides: Polysulphides: - Sodium sulphides - Zind Kuphide - Cadmum sulphide - Cadmum sulphide - Other Dithionites and Sulphoxylates: - Of sodium - Other Sulphites: Thiosulphates: - Sodium sulphides - Other sulphides	kg kg kg kg kg kg	free free free free free free free	
2829 11 2829 19 2829.90 8.30 2830 20 2830 20 2830 90 8.31 2831 20 2832 10 2832 20 2832 30 8.33 2833 1	4 9 3 0 C C C C C C C C C C C C C C C C C C	Periodates: - Criterates. - Of socium - Other. - Other. - Sulphides; Polysulphides: - Sodium sulphides. - Zind Kusphide - Cadmum sulphide - Cadmum sulphide - Other. Dithionites and Sulphoxylates; - Of sodium - Other. Sulphites: Thiosulphates; - Sodium sulphides - Other sulphides	kg kg kg kg kg kg	free free free free free free free free	
2829 11 2829 19 2829,90 8,30 2830 20 2830 20 2830 90 8,31 2831 10 2831 10 2832 10 2832 10 2832 20 2832 30	0 4 9 3 0 8 4	Periodates: - Criterates. - Of socium - Other - Other - Other - Sulphides: Polysulphides: - Sodium sulphides - Zind Kuphide - Cadmum sulphide - Cadmum sulphide - Other Dithionites and Sulphoxylates: - Of sodium - Other Sulphites: Thiosulphates: - Sodium sulphides - Other sulphides	kg kg kg kg kg kg	free free free free free free free	

	2833.21	6	= Of magnesium	kg	Fee
	2833 22	2	= Of atuminism	kg	fr a a
	2833.23	9	= Ol chrom um	kg	free
	2833 24	5	- Of nicket	kg	Iree
	2833.25	1	= Ol copper	kg	free
	2833.26	8	= Of zing	ig	free
	2833.27	4	= Of barrem	×g	free
	2833.29	7	= Othor	kg	free
	2833.30	4	= Alums	Rg	free
	2833.40	9	Peroxosulphates (persulphates)	kg	fr ee
28.34			Nhrites; Hitrates:		
	2834.10	9	—N.5 tus	kg	4ree
	2834.2		Nitrates		
	2834.21	6	Of potassium	kg	free
	2834.22	6	= Of bismein	kg	£reep
	2834 29	Э	- Other	kg	1ree
28,35			Phosphinates (Hypophosphites), Phosphonates (Phosphites), Phosphates		• • • • • • • • • • • • • • • • • • • •
-0.70			and Polyphosphates:		
_	2836 10	2	Phosphinales (hypophosphites) and Phosphonates (phosphites)	kg	free
	2835.2		—Phosphales:		
	2835 22	5	= Of mano- or disadium	kgi	Iree
	2835.23	6	← O1 hisadicm	kg	tree
	2835.24	2	= Of potassium	kg	tree
	2836 25	9	= Calcium hydrogenorthophosphate ("dicafoium phosphate")	kg	134,
	2835 26		 Other phosphales of calcium. 		
		2	Monocalcium phosphate	kg	13%
		0	• Other	kg	Irea
	2835 29	4	= Olher	kg	fraa
	2835-3	_	Polyphosphates:		
	2835.31	В	 Sodium Inphosphate (sodium Inpolyphosphate)	kg	12%
	2835 39		- C;her	kg ••••••	lrós
28.35					
20.50			Carbonates; Peroxocarbonates (Percarbonates); Commercial Ammonlum		
20.50			Carbonate Containing Ammonium Carbonate:		
20.55	2636.1D	6	Carbonate Containing Ammonium Carbonate: —Commercial ammonium carbonate and other ammonium carbonates	kg	free
20.55	283 6 20	0	Carbonate Containing Ammonium Carbonate: —Commercial ammonium carbonate and other ammonium carbonates —Disodium carbonate	kg kg	free 10%
20.56	283 6 20 2836 30	0 5	Carbonate Containing Ammonium Carbonate: —Commercial ammonium carbonate and other ammonium carbonates —Disodium carbonate	. *	
20.56	2836 20 2836 30 2835 40	0	Carbonate Containing Ammonium Carbonate: —Commercial ammonium carbonate and other ammonium carbonates. —Disodium carbonate —Sodium hydrogenoarbonate (sodium bicarbonate). —Potassium carbonates.	kg	10%
20.50	2836-20 2836-30 2836-40 2636.50	0 5 4 4	Carbonate Containing Ammonium Carbonate: —Commercial ammonium carbonate and other ammonium carbonates. —Disodium carbonate —Sodium hydrogenoarbonate (sodium bicarbonate). —Potassium carbonate —Calcium carbonate	kg kg	10% frea
20.55	2836 20 2836 30 2836 40 2636 50 2836 60	0 5 4 4 9	Carbonate Containing Ammonium Carbonate: —Commercial ammonium carbonate and other ammonium carbonates. —Disodium carbonate —Sodium hydrogenoarbonate (sodium bicarbonate). —Potassium carbonate —Calcium carbonate —Basium carbonate.	kg kg kg	10% fred fr ee
20.50	2836 20 2836 30 2836 40 2836.50 2836.60 2836.70	0 5 4 4	Carbonate Containing Ammonium Carbonate:	kg kg kg kg	10% fred free free
20.55	2836 20 2836 30 2835 40 2636 50 2836 60 2836 70 2836 9	0 5 4 4 9	Carbonate Containing Ammonium Carbonate: —Commercial ammonium carbonate and other ammonium carbonates. —Disodium carbonate —Sodium hydrogenoarbonate (sodium bicarbonate). —Potassium carbonate —Calcium carbonate —Basium carbonate.	kg kg kg kg kg	10% fred fred fred fred
-	2836.30 2836.30 2836.40 2636.50 2836.60 2836.70 2836.9 2836.91	0 5 4 4 9 3	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg	10% frea free free free free
	2836.30 2836.30 2836.40 2636.50 2836.60 2836.70 2836.9 2836.91 2836.91	0 5 4 4 9 3	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg	10% frea free free free free free free
20.55	2836.30 2836.30 2836.40 2636.50 2836.60 2836.70 2836.9 2836.91	0 5 4 4 9 3	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg kg	10% frea free free free free
28.37	2836.30 2836.30 2836.40 2636.50 2836.60 2836.70 2836.9 2836.91 2836.91	0 5 4 4 9 3	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg kg	10% frea free free free free free free
	2836.30 2836.30 2836.40 2636.50 2836.60 2836.70 2836.9 2836.91 2836.91	0 5 4 4 9 3	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg kg	10% frea free free free free free free
	2836 20 2836 30 2835 40 2636.50 2836.60 2836.70 2836.9 2836.91 2836.91 2836.99	0 5 4 4 9 3	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg kg	10% frea free free free free free free
	2836.30 2836.30 2836.50 2836.60 2836.70 2836.9 2836.91 2836.91 2836.99 2836.99	0 5 4 4 9 3 9 5 8	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg kg	10% frea free free free free free free free
	2836.30 2836.30 2836.50 2836.60 2836.70 2836.9 2836.91 2836.99 2836.99 2837.1	0 5 4 9 3 9 5 8	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg kg	10% frea free free free free free free free
28.37	2836.20 2836.30 2836.50 2836.60 2836.70 2836.9 2836.91 2836.99 2836.99 2837.1 2837.1 2837.11 2837.19 2837.20	0 5 4 4 9 3 9 5 8 7	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg kg kg	10% free free free free free free free fre
28.37	2836.20 2836.30 2836.50 2836.60 2836.70 2836.9 2836.91 2836.99 2837.1 2837.1 2837.1 2837.19	0 5 4 9 3 9 5 8 7	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg kg kg	10% frea free free free free free free free
28.37	2836.20 2836.30 2836.50 2836.50 2836.60 2836.70 2836.9 2836.91 2836.99 2836.99 2837.1 2837.1 2837.19 2837.20	0 5 4 4 9 3 9 5 8 7	Carbonate Containing Ammonium Carbonate: - Commercial ammonium carbonate and other ammonium carbonates. - Disodium carbonate - Sodium hydrogencarbonate (sodium bicarbonate). - Potassium carbonates. - Cakcium carbonate. - Barium carbonate. - Lead carbonate. - Conei. - Lithium carbonates. - Strontium carbonates. - Strontium carbonate. - Cyanides, Cyanide Oxides and Complex Cyanides: - Cyanides and cyanide exides. - Of sodium. - Other. - Complex cyanides. Fulminates, Cyanides and Thiocyanates. Silicates: Commercial Alkali Metal Silicates:	kg kg kg kg kg kg kg	10% free free free free free free free fre
28.37	2836.20 2836.30 2836.50 2836.50 2836.60 2836.70 2836.9 2836.91 2836.99 2837.1 2837.1 2837.11 2837.19 2837.10 2838.00	0 5 4 9 9 5 8 7 4	Carbonate Containing Ammonium Carbonate: - Commercial ammonium carbonate and other ammonium carbonates. - Disodium carbonate - Sodium hydrogencarbonate (sodium bicarbonate). - Potassiam carbonates. - Cakcium carbonate. - Barium carbonate. - Lead carbonate. - Conei. - Lithium carbonates. - Strontium carbonates. - Strontium carbonates. - Cyanides, Cyanide Oxides and Complex Cyanides: - Cyanides and cyanide oxides. - Other. - Complex cyanides. Fulminates, Cyanides and Thiocyanites. Silicates: Commercial Alkali Metal Silicates: - Ot sodium:	kg kg kg kg kg kg kg	10% free free free free free free free fre
28.37	2836.20 2836.30 2836.50 2836.50 2836.60 2836.70 2836.9 2836.91 2836.99 2836.99 2837.1 2837.1 2837.11 2837.19 2837.20 2838.00	0 5 4 4 9 3 9 5 8 7 4	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg kg kg	10% free free free free free free free fre
28.37	2836 20 2836 30 2836 30 2836 50 2836 60 2836 70 2836 9 2836 91 2836 99 2837 1 2837 11 2837 11 2837 19 2837 20 2838 00 2839 11 2839 11 2839 11	0 5 4 4 9 3 9 5 8 7 4	Carbonate Containing Ammonium Carbonate: - Commercial ammonium carbonate and other ammonium carbonates. - Disodium hydrogenoarbonate (sodium bicarbonate). - Potassium carbonates. - Calcium carbonate. - Banium carbonate. - Banium carbonate. - Lithium carbonate. - Lithium carbonates. - Strontium carbonates. - Other. - Cyanides, Cyanide Oxides and Comptex Cyanides: - Cyanides and cyanide oxides. - Of sodium. - Other. - Complex cyanides. Silicates: Commercial Alkali Metal Stilicates: - Of sodium: - Sodium metasilicates. - Other	kg kg kg kg kg kg kg kg	10% free free free free free free free fre
28.37	2836.20 2836.30 2836.50 2836.60 2836.60 2836.70 2836.9 2836.91 2836.99 2837.1 2837.1 2837.1 2837.1 2837.1 2837.1 2837.1 2837.1 2837.1 2839.1 2839.1 2839.1 2839.2	0 5 4 4 9 3 9 5 8 7 4	Carbonate Containing Ammonium Cerbamate: - Commercial emmonium carbonate and other ammonium carbonates. - Disodium carbonate - Sodium hydrogenoarbonate (sodium bicarbonate). - Potassium carbonates. - Cakcium carbonate - Banium (arbonate). - Lead carbonate. - Conei. - Lithium carbonatos. - Strontium carbonatos. - Strontium carbonatos. - Other. - Cyanides, Cyanide Oxides and Comptex Cyanides: - Cyanides and cyanide oxides. - Of sodium. - Other. - Complex cyanides. Fulminates, Cyanides and Thilocyanites. Silicates: Commercial Alkali Metal Silicates: - Of sodium: - Sodium metasilicates. - Other - Orbor. - Orbor. - Of potassium.	kg kg kg kg kg kg kg kg	10% free free free free free free free fre
28.37	2836 20 2836 30 2836 30 2836 50 2836 60 2836 70 2836 9 2836 91 2836 99 2837 1 2837 11 2837 11 2837 19 2837 20 2838 00 2839 11 2839 11 2839 11	0 5 4 4 9 3 9 5 8 7 4	Carbonate Containing Ammonium Carbonate: - Commercial ammonium carbonate and other ammonium carbonates. - Disodium hydrogenoarbonate (sodium bicarbonate). - Potassium carbonates. - Calcium carbonate. - Banium carbonate. - Banium carbonate. - Lithium carbonate. - Lithium carbonates. - Strontium carbonates. - Other. - Cyanides, Cyanide Oxides and Comptex Cyanides: - Cyanides and cyanide oxides. - Of sodium. - Other. - Complex cyanides. Silicates: Commercial Alkali Metal Stilicates: - Of sodium: - Sodium metasilicates. - Other	kg kg kg kg kg kg kg kg	10% free free free free free free free fre
28.37	2836 20 2836 30 2836 30 2836 50 2836 50 2836 60 2836 70 2836 9 2836 99 2836 99 2837 1 2837 11 2837 11 2837 19 2838 00 2838 00 2839 1 2839 1 2839 1 2839 1 2839 20 2839 90	0 5 4 4 9 3 9 5 8 7 4	Carbonate Containing Ammonium Cerbamate:	kg kg kg kg kg kg kg kg	10% free free free free free free free fre
28.37 28.38 26.39	2836 20 2836 30 2836 30 2836 50 2836 50 2836 60 2836 70 2836 9 2836 99 2836 99 2837 1 2837 11 2837 11 2837 19 2838 00 2838 00 2839 1 2839 1 2839 1 2839 1 2839 20 2839 90	0 5 4 4 9 3 9 5 8 7 4	Carbonate Containing Ammonium Cerbamate:	kg kg kg kg kg kg kg kg	10% free free free free free free free fre
28.37 28.38 26.39	2836 20 2836 30 2836 30 2836 50 2836 50 2836 60 2836 9 2836 91 2836 99 2837 1 2837 11 2837 11 2837 19 2837 20 2838 00 2839 1 2839 11 2839 11 2839 20 2839 20 2840 1 2840 1	0 5 4 4 9 3 9 5 a 9 5 a 1 3 4 1 3 3	Carbonate Containing Ammonium Carbonate:	kg kg kg kg kg kg kg kg	10% free free free free free free free fre
28.37 28.38 26.39	2836 20 2836 30 2836 30 2836 50 2836 50 2836 60 2836 9 2836 91 2836 92 2836 99 2837 1 2837 11 2837 11 2837 19 2837 20 2838 00 2839 1 2839 11 2839 11 2839 20 2839 20 2839 90	0 5 4 4 9 3 9 5 8 7 4 9 3 4 1 3	Carbonate Containing Ammonium Carbonate; —Commercial ammonium carbonate and other ammonium carbonates. —Disodium hydrogenoarbonate (sodium bicarbonate). —Potassium carbonate. —Calcium carbonate. —Banum carbonate. —Lead carbonate. —Conei. —Lithium carbonate. —Conei. —Cithium carbonate. —Other. —Cyanides and cyanide Oxides and Comptex Cyanides: —Cyanides and cyanide oxides. —Other. —Complex cyanides. Fulminates, Cyaniates and Thiocyaniates. Sillicates: Commercial Alkall Metal Sillicates: —Othor. —Othor.	kg kg kg kg kg kg kg kg	10% free free free free free free free fre

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	2840 20	1	- Other borates	kg:	Iree
	2840 30	6	Peroxoporates (perborates)	kg	Iree
28.41			Salts of Oxometallic or Peroxometallic Acids:		
	2841.10	0	—Alum races	×9	Mee
	2841 20	5	Chronates of zinc or of tend	kg	feet
	2841.30	7	—Secrum dichromate	×g	hee
	284: 40	4	— Potass um dictromate	λŷ	free
	2841.50	9	—Other chromates and orchromates, peroxochromates	×g	free
	2841.6		Manganites, manganales and permanganates.		
	2841.61	5	Potassium permanganati:	kg	free
	2841,69	¢	:: Othryr	ky	*ree
	2841.70	а	Molybdates	ĸg	*ree
	2641.80	2	—Tungstates (wolframates)	49	*nse
	2841.90	7	—Olher	kg	tree
28.42	!	· · · · · •	Other Salts of Inorganic Acids or Peroxoacids, (Excluding Azides):		
	2842 10	4	Double of complex secates	kģ	441t
	2842.90	O.	Olher	kg	free

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SUB-CHAPTER VI

MISCELLANEOUS

			Control of the Contro		
28.43			Colloidal Precious Metals; Inorganic or Organic Compounds of Precious Metals; Whether or Not Chemically Defined; Amalgams of Pracious Metals:		
	2843.10	8	—Colloidal precious metals	×g	free
	2643.2		—Silver compounds:		
	2843.21	9	Silver nitrate	kg	free
	2643 29	3	= Olaer	kg	10%
	2843 30	7	—Gold compounds	kg	7%.5
	2843.90	4	—Other compounds: amalgams	ky	free
28.44			Radioactive Chemical Elements and Radioactive Isotopes (Including the Fissile or Fertile Chemical Elements and Isotopes) and Their Compounds; Mixtures and Residues Containing These Products:		
	2844,10	1	 Natural uran um and its compounds; alloys, dispersions line uding carmets), ceramic products and modures containing natural uranium or natural uranium compounds 	kg	1ree
~	2844,20	6	 Uramium remichied in U235 and its compounds; plutonium and its compounds; alloys dispersions (including cermels) ceramic products and mixtures; containing quantum enriched in U235, plutonium or compounds of these 		
			products	kg	Iree
	2844 30	0	 Uranium diipleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including corrols), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products. 	kg	Iree
	2844 40	5	Radioactival elements and isolopes and compounds (excluding those of subheading No. 2844,10, 2844,20 or 2844,30), alloys dispersions (including corners) corama products and mixtures containing these elements, isotopes or compounds; judioactive residings.	kg	Irea
	2844.50	4	—Spent (madiated) fuel elements (cartridges) of nuclear reactors	kg	Iree
	2011.22	•	open privately see better a jedinagea) of fielded feedals.		
28.45			Isotopes (Excluding Those of Heading No. 28.44); Compounds, Inorganic or Organic, of Such Isotopes, Whether or Not Chemically Defined:		
	2845.10	5	- Heavy water (deutenum oxide)	kg	free
	2845 90	1	- Olher	kg	Mea
				-	
28.46			Compounds, Inorganic or Organic, of Rare-earth Metals, of Yttrium or of Scandium or of Mixtures of These Metals		
	2846 10	9	Celium compounds	kg	free
	2846.90	5	—Other	kg	(rejej
78 47	2847.00		Hydrogen Peroxide, Whether or Not Soliditied With Urea:		
20.41		ь	Not so indiffed with usea	kg	· 9°
	_	4	-Solidfied with urea	kg	hee
			—dunamed with dream.	 	
28.48	2848 00	1	Phosphides, Whether or Not Chemically Defined (Excluding Ferrophosphorous)	kg	fiee
28.49			Carbides, Whether or Not Chemically Defined:		
£0.43	2849 (0	3	—Of calcium.	60	fiee
	2849.20	4	-Of salidon	kg to	
	2849.90			kg ha	free
	5049 AV	ь.	—Otner	kg	frame
28.50	2850 00	5	Hydrides, Nitrides, Azidas, Stilcides and Borides. Whether or Not Chemically Delined (Excluding Compounds which are also Carbides of Honding No. 28.49)	kg	free
				• • • • •	
28.51	2851.00	9	Other Inorganic Compounds (Including Distilled or Conductivity Water and Water of Similar Purity); Elquid Air (Whether or Not Rare Gases Have Been		
			Removed); Compressed Air; Amalgams, (Excluding Amalgams of Procious		

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CHAPTER 29

ORGANIC CHEMICALS

NOTES

- 1 Except where the context otherwise requires, the headings of this Chapter apply only to the following:
 - Suppliate chemically distined organic compounds, whether or not containing impurities.
 - Mixtures of two or more conners of the same organic compound (whether or not containing impurities), except mixtures
 of acyclic hydrocarbon isomers (excluding stereoismmers), whether or not saturated (Campter 27);
 - (c) The products of headings Nos. 29,30 to 29,39 or this sugar others and sugar extensional their salts, of heading No. 29,41, whether or not chemically defined.
 - (d) The products mischoned in (a), (b) or (c) above dissolved in water.
 - The products mentioned in (a), (b) or (c) above dissolved in other subrents provided that the solution constitutes a normal and indeessary method of pulbing up these products adopted solely for reasons of safety or for transport and that the solvent does not residue the product particularly suitable for specific use rather than for general use.
 - (i) The products mentioned in (ii), (ii), (ii), (ii) or (ii) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport.
 - (g) The products mentioned in (a) (b), (c), (d), (e) or (f) above with an added artifacting agent or a colouring or odor/ferous substance winded to facilitate their identification or for safety respons, provided that the additions do not render the product carboularly suitable for specific use rather than for general use;
 - (ii) The to lowing products, diluted to standard strengths, for the production of azoldycs, diazonium sails, couplers used for these sails and grazotisable on rick and their sails.
- This Chapter does not cover the following.
 - (a) Goods of heading No. 15 C4 or crade glycerol of heading No. 15 20).
 - (b) Elhyl alcohol (heading No. 22 07 or 28 08).
 - (ii) Methane or propane (heading No. 27 11).
 - (rl). The compounds of carbon mentioned in Note 2 to Chapter 26,
 - (e) Urea Pleading No. 31,02 or 31 05!.
 - (f) Corollog matter of vegetable or animal ongin residing No. 32,030 synthetic organic colorlog matter synthetic organic products of a kilor used as fluorescent trightening agents or as ium cophores (heading No. 32,04) or dyes or other colorlog matter put up informs or packings for retail sale (heading No. 32,12);
 - (g) Enzymes (neading No. 35.07),
 - (ii) Metaldehyde, heygunethylorethylorethis on similar sunstances, put up in forms (for example, tablets, slicks or similar forms) for use as fuels, or could or liquelicologis livers in containers of a kind used for filling or reliting digarette or similar lighters and of a capacity not exceeding 300 mt (reading No. 36.06).
 - 1.1 Products put up as charges for fre-exting, shers or put up in time extinguishing granades, of heading No. 38 13; inklaimment put up in packings for ratal sails, of heading No. 38.24, or
 - (x) Optical elements, for example, of ethylenediam no fatirale (heading No. 90.01).
- 3 Soods which could be included in two or mure of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- In headings Nos, 29 04 to 29 05 to 29 05 to 29 01 and 29,13 to 29 20, any reference to halogenated, sulphonated intrated or nitrosated derivatives includes a intravace to compound derivatives, such as sulphonated introhalogenated, nitrosalphonated or nitrosalphonatogenated derivatives.
 - Nicto or nimoso groups are not to be taken as inchagen functions, for the purpose of heading No. 29 29.
 - For the purposes of headings Nosi 29 11, 29 12, 29 14, 29 18 and 29,22, "axygen-Ninchun" is to be restocted to the functions (the characteristic organic exygen-centaining groups) interred to in Freedings Nosi 29 05 to 29,20
- 5 (a) The esters of additional organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in numerical order in these sub-Chapters.
 - (b) Esters of efficiency alcohol with accordance or organic compounds of Subchapters I to VIII are to be classified in the same. This of glass like consequencing accidence or compounds.
 - (c) Subject to Note 1 to Section Villand Note 2 to Chapter 28:

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- (i) Therganic salls of organic compounds such as each, ghenother end function compounds or organic bases, of sub-chapters. To X or heading No. 29,42, are to be classified in the heading appropriate to the organic compound; and
- (2) Sails formed between erganic compounds of sub- Chapters I to X or heading No. 29,42 are to be classified in the heading appropriate to the base or to the acid (including pheroil- or end-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
- (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading No. 29.65).
- (a) Hatdes of carboxylic acids artifolio dassalied in the same highling as the corresponding sords.
- 6 The compounds of headings Nos. 29.30 and 29.31 and organic compounds the molecules of which contain, in addition to intensive injurious, payeer or nitrogen, atoms of other non-metals or of metals (such as sulprise, arisenic, inercury or lead) directly, itself to curbon atoms.
 - Heading No. 29.30 (organo-sulphur compounds) and fleading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated convatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly inked to carbon the atoms of sulphur ur of a halogen which give their third nature of sulphuriated or halogenated convalives (or compound derivatives).

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Headings No. 20.32, 29.33 and 29.34 doingt include opoxides with a three-monitored ring, kolone peroxides, cyclic polymers
of aldehydes, or of threatehydes, anhydrides of polybasic carboxytic acids, cyclic esters of polyhydric alcohols or phenois
with polybasic acids, or imides of polybasic acids.

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

SUBHEADING NOTE:

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

SUB-CHAPTER I

HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

				Statis-	
Head-	Sub-	С		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
29.01			Acyclic Hydrocarbons:		
	2901-10	1	Saturated	kg	free
	2901.2		— Unsaturaled.		
	2901.21	2	= Ethylene	kg	free
	2901.22	9	- Propone (propylene)	kg	free
	2901.23	5	= Butene (butylene) and isomers (hereo!	kg	free
	2901.24	1	= Buta-1,3-d ene and isoprene	kg	free
	2901.29	3	- Other	kg	free
29.02			Cyclic Hydroearbons:		
23.02	2902 1		Oyulanus, tyclonus and cyclolorpenes:		
	2902 11		- Cyclohazane	ker	1reo
	2902 19	2		kgj ka	
	2902 79	9	= Gther	ky	trea trea
	2902 30	4	***************************************	kg la	1ree
	2902 4	4	= [aluene	kģ	treo
		-	= Xylenes		4
	2902 41	5	- O-Xylene	kg	tree
	2902.42	1	≂ m-Xylena	kg	Iree
	2902.43	θ	= prXylene	kg	1ree
	2902.44	4	= Mixed xylene isomers	kg	lree
	2902.50	3	= Styrene	kg	lraa
	2902 60	θ	- Eity, bonzone	kg	lree
	2902.70	2	– Ситего	kg	Iroa
	2902.90	1	= Olhor	kg	Iree
29.D3			Halogenated Derivatives of Hydrocarbona:		
	2953.1		— Seturaled chicrinated derivatives of acyclic hydrocarbons.		
	2903.11	5	= Chloromethane (methylichloride) and chloroethane jethyl chloride)	kg	Iree
	2903 12	1	Dichtoromethane (methylane chloride)	kg	free
	2903.13	а	= Chlorolorm (ir chloromethane)	kg	Irea
	2903.14	4	Carlich tetrachloride	kg	free
	2903.15	a	= 1,2-Dichloroethane rethylene dichlo/ider	kg	free
	2903 16	7	= 1,2-Dichloropropane (propylena dichloride) and dichlorobutanes	kg	írea
	2903.19		-Other		
		3	- 1 1,1-Trichloru@hanu (methyl chlarchun)	kg	free
	-) 1	= Other	kg	Iree
	2903.2	•	—Unsaturated chlosinated derivatives of acyclic hydrocarbons:	9	
	2903.21	8	·	kg	free
	2903 22	6	= Trichloroethylase	kg .	10%
	2903 23	2	Tetrachloroothylene (perchiaraethylene)	kg	10%
	2903 29	0	- Othe:	kg	hee

	2903 30		 Fluorinated, brominated or rodinated derivatives of acyclic hydrocarbons 			
	.10	5	- Bromomothane	kg	Tree	
	.30	7	= Demotormethane	49	frog	
	.40	7	= Bramoform :odata:m	٠.j	hoo	
	90	3	2 Other	kg	free	
	2903.4		 Haligenand derivatives of acyclic hydrocarbons containing two or more different halogens 	-		
	2903 41	g	Trichlerofluoromethana	kg	free	
	2903.42	ā	□ Dranforodiffugromethane	kg	free	
	2903.43	1	- Trichlorotrifluorughanes	kg	free	
	2903 44	8	- Dighlurorgitafluoroethanes and chloropentafluoroethane	kg	1ree	
	2903.45		 Other derivatives perhaloganated only win flouring and chloring; 			
	09	9	- Chiprotellugromethano	kg	tree	
	16	. (Perlachtorofluoroelhane	kg	Iree	
	15	. 2	- Tetrachloroddiuprosihanes	kg	Irae	
	20	9	Heptachlorolluoropropanes	ka	free	
	.25	5 4	- Hexachlorodifluoropropages	kg	frea	
	30) 6	Pentachtoroli lugropropanes	kg	free	
	.36	5 7	- Tetrach protetrafluoropropanes	χÿ	free	_
	40) 3	Trichtgrepentafluniopropanes	89	free	,
	.45	. 4	- Dichlorohexall.sorograpanes	√g	fiee	
	.50		- Ch proheptafluoropropanes	kq	tree	
	.90	3	- Olher	kg	frien:	
	2503.46	0	= Bromochlorodilluroromethanin thromohiflucromethane and dibromothrafilumonthanes	kg	Iree	
	2903.47	7	= Other perhalogenated derivatives	kq	tree	
	2903.49	•	= Other	9		
		7	Derivatives of methana, ethane or propane, halogenated only with thomas and chlorine	kg	Into	
	50	4	Derivatives of methane, ethane or propane, halogenated only with burning and broming.	kg	free	
	90	ò	Other	kg	Irae	
	2903.5		 Halogenated derivatives of cyclenic, or cycloterpenic hydrocarbons; 	-		
	2903.51	3	= 1.2.3.4.5.6.Hexachlorocyclohexane	kg	free	
	2903.59		Other	-		
	10	٠.	· Chlorocemphene	kg	free	
	30	6 0	Chlordane	kg	free	
	50) 1	· Orhor	kg.	free	
	2903.5		—Halogenated derivatives of aromatic hydrocarbons:	*		
	2903 61	В	= Chlorobenzeno, o-dichiprobenzene and p-dichlorobenzene	kg	free	
	2903 62	4	 Hexachlorobenzene and DD[®] (1.1.1-Inchloro- 2,2-bis (p-chlorophenyl) ethanol. 	kg	free	
	2903 69	9	- Oihei	kg	free	
29.04			Sulphonated, Nitrated or Nitrosated Derivatives of Hydrocarbons, Whether			
	2004 10		or Not Halogensted:			
	2904 10		— Der valives containing only sulphu groups, their salts and athyl esters:	lor	1.40.	
		ם מ	- Sulphonic acids	kg	14%	
		JB	= Officer	kg !	10%	
	2904 20		— Derivatives containing only nitro or only nitroso groups	kg b-	tree to a	
	29.04.90	9	Other	kg	tree	

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SUB-CHAPTER II

ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.05	i		Acyclic Alcohols and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
	2905 1		— Saturalied monohydric alcohols:		
	2905 11	2	= Methanol (methyl alcohol) .	kg	free
	2905.12	9	 Propan-1-of (propyl alcohol) and propan-2-of (isopropy) alcohol); 	kg	10%
	2905.13	5	= Butan-1-ol (n-buty alcohol)	kg	free
	2905.14	1	- Other butanots	kg	free
	2905 15	8	Pentanol (amyl alcohul) and isomers thereof	kg	18%
	2905.16	3.	= Octahol (octy) alcohol; and somers thereol	kg	free
	2005,17	¢	 Dodecan-t-nl (lineryl alcohol) hexadepan-1-of (cellyl alcohol) and obtadepan-1-of (stearyl alcohol) 	kg	1rea
	2905.19	3	= Other	kgi	1rno
	2905.2		Unsaturated monohydric alcohols.	_	'
	2905.22	3	= Acyclic terpene alcohois	kg	Iroo
<u>~</u> .	2905.29	8	- Other	kg	1ree
	2905 3		—Draks.		
	2905.31	1	= Ethylene glycct (ethaned bl)	kg	Iren
	2905 32	û	- Propylene g youl (emprine-1,2-dial)	kg	Irea
	2905 39	2	= Other	kg	Irea
	2005.4		Other polyhydric alcohols		
	2905 41	- 6	2-Ethyl-2-(hydruxymethyl) propane 1,3-did: (It methylolpropane)	kg	Iree
	2905 42	2	= Pantaorythritol	ký	free
	2906 43	9	- Marcetol	×g .	10°%
	2905 44	5	= D-gfucitol (sorbifd")	æg	10%
	2905.45	1	G yagtol	kg	10%
	2905 49	7	- Other	×ij	free
	2905 50	4	. Malogenated, sulphonated, nitrated or nitrosated derivatives of acyclic		
			alcohols	×g	frest
29.06	i		Cyclic Alcohols and Their Halogenated, Sulphonated, Nitrotod or Nitrosated Derivatives:		
	2906 :		Cydlania, cyclonia or sycloterpenia		
	2906 11	Б	= Mentho	×g	free
	2906 12	2	Cyclohexanol, methylcyclohixxand s and dimethylcyclohexanols is	kg	free
	2906.13	9	Sterots and inosticis	kq	tree
.	2906.14	5	- Torpineols	kg	finas
	2906.19	7	= Olher	kg	1ree
	2906.2		- Argmatic		
	2906 21	G	- Benzy alcohol	kg	iree
	2906.29	1	- Other	kg	tree

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SUB-CHAPTER III

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

29.07			Phonois; Phenoi-alcohols:			
	2907.1		Monophers/s:			
	2907.11	6	 Phanol (hydroxyberstene) and its salts	kg	Inec	
	2907.12	6	- Cresols and their salls	kg .	Iree	
	2907 13	2	 Octylphenol, ponylphenol and their (semure, sails thereof). 	kg	Irea,	
	2907.14	9	 Xylonols and Iner salts	kg	Irec	
	2907.15	5	- Naphthols and their salts	kg	frea	
	2907.19	٥	⊆ Othe:	×g.	Iree	. –
	2907.2		— Polyphenois			
	2907.21	4	- Resoccinol and its calls	kg	fiee	
	2907.22	0	= Mydroquinone (quinol) and its saits	kg	free	
	2907.23	7	 4.4-Isopropylicened phenol (bisphenol A, diphonylol propand) and its 			
			salts	kg	free	
	2907.29	- 5	= Other	kg	free	
	2907.30	2	—Phenol-alcohols	kg	free	
29.08			Kalogenated, Sulphonated, Nitrated or Nitrosated Derivatives of Phenois or Phenoi-alcohols:			
	2906 10	7	— Derivatives containing only halogen substituents and their salls	kg	Iree	
	2908.20	1	- Derivatives containing only sulpholyroups, the challs and estors	kg	free	
	2908.90	3	Olher	kg	Irae	

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SUB-CHAPTER IV

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

29.05)		Ethers, Ether-Alcohols, Ether-Phenols, Ether-alcohol- Phenols, Alcohol Peroxides, Ether Peroxides, Ketone Peroxides (Whether or Not Chemically Defined), and Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
	2909 1		 Acyclic eithers and their halogenated, sulphonaled, intrated or infrosated derivatives; 		
	2909 11	7	- Drethyl ether	kg	free
	2909.19	8	= Other	kg	free
	\$900.50	5	 Cyclanis, cyclenic ur cycloterpenic ethers and their nalogenated, sulphonated, nitroted or nitrospied decivations 	kg	free
	2909 30	4	- Aromatic ethers and their halogenated, sulphonated, wirated or nitrosated		
			denvatives	kg	free
	2909.4		 Ether alcohols and their halogenaled sulphonaled, nitrated or nitrosaled derivatives 		
	2909.41	U	= 2,2-Oxyd:ethanol (diethyleno glysol, d.gol)	kg	tree
	2909.42	7	- Monomethyl ethers of othylone glycation of diethylena glycut	kg	Irge
	2909 43	3	 Monobutyl ethers of ethylene glycol or of diethylene glycol 	kg	Iree
	2909.44	2	 Other monoalkylethers of ethytone glycol or of diethylene glycol 	k;;	Iree
	2909.49	1	Olher	kg	Irae
	2909.50	9	 Piliper-phonois, ether-alcohol-phonois and their halogenated, surphonated, nitrated or nitrosaled derivatives. 	49	frage
	2909.60	3	 Alcohol phroxides, either phroxides, ketone perusides and their halogenated, sulphonated, nitrated or hitrosaled derivatives 	۲g	143,
29.10)		Epoxides, Epoxyatcohols, Epoxyphenols and Epoxyethers, With a Three-membered Ring, and Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:		
~	2910.1C	0	— Oxirane (ethylene oxide)	×g	,tec
	2910/20	5	Methyloxirane (propylene oxide)	kg	free
	2910.30	9	—1-Chloro-2,3-epoxypropana (epichic/ohydrin)	Хg	*ree
	2910 90	7	—Olher	kg	free
29.1	1 2911 00	0	Acotals and Hemiacetals, Whether or Not With Other Oxygen Function, and Their Halogensted, Sulphonated, Nitrated or Nitroseted Derivatives	kg	fren

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SUB-CHAPTER V ALDEHYDE-FUNCTION COMPOUNDS

29.12			Aldehydes, Whether or Not With Other Oxygen Function; Cyclic Polymers of Aldehydes; Paraformaldehyde;			
29	121		—Acyclic aldehydes without other oxygen surction:			
29	912.11	4	= Methanal (formaldehydel	kg	5%	
29	12.12	U	= Ethanal (acejà dehyde)	kg	traa	
29	912.13	7	- Butana' (butyraldehyde, normal (somer)	kg	Iree	
29	912.19	5	= Otter	kg	Iree	
29	7.22		—Cyclic aldehydes without other oxygen function			
29	912.21	9	= Benzaldehyde	×g	frae	
29	912/29	5	Olner	kg	Iree j	
25	912.30	7	— Aldehyde-alcohols	×g	l/ee	
29	3124		 Aspehyde-ethers, aldehyde-phenois and aldehydes with other oxygen function: 			
29	312.41	9	 Van III.: (4-hydroxy-3-melhoxy-penzaldehyde)	kg	free	`
29	912,42	-5	 Ethylvaminin (3-ethoxy-4-hydroxy-benzaldebyde) 	×g	free	
29	412.49	9	- Other	kg	free	
29	912 50	6	—Cyclic polymers of aidohydes	kg	free	
29	912.60	٥	Paralomal(lehyth	kg	free	
29.13 29	13.00	7	Haloganated, Sulphonoled, Mitrated or Nitrosated Derivatives of Products of			
20110 23	210.00	•	Heading No. 29.12.	kg	Iree	

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SUB-CHAPTER VI

KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS

28.14			Ketones and Quinones, Whether or Not With Other Oxygen Function, and Their Hatogenated, Sulphonated, Nitrated or Nitrosated Derivatives:			
	2914.1		—Adyaka ketones without other oxygen function:			
	2914.11	1	= Acelone	kg	tree	
	2914.12	ล	Butanone (melbyl othyl ketona)	kg	1ree	
	2914.13	4	= 4-Methylpenian-2-one (melliyl isobulyl ketone)	k g	19%	
	2914.19	2	- Other	kg.	Iree	
	2914.2		 Cyclanic, cyclonic for cycloterpanic ketones without other oxygen function: 		-	
	2914 21	6	- Campbor	kg	Iree	
	2914.22	2	= Cyclohexanone and methyl-cyclohexanones	kg	Iree	
٠.	2914.23	9	= lonones and methylionones	kg	Iren	
	2914.29	7	= Other	kg	free	
	2914.3		 Aromatic ketones without other oxygen function. 			
	2914.31	0	= Phenylacetone (phenylpropan-2-one) ,	kg	free	
	2914.39	1	= Other	kg	free	
	2914,40		 Kotone-alcohols and kelono-aldehydes; 			
	.10	5	 4-Hydroxy-4-methylpentan-2-one (diacetone alcoho) 	kg	19%	
	.90	4	· Other	ķģ	fr eo	
	2914 50	3	—Ketone-phenois and ketones with other oxygen function	kg	fiee	
	2914.6		—Quinones:			
	2914 61	4	= Anthragumone	kg	free	
	2914.69	5	= Other	kg	free	
	2914.70	2	 Halogenaled, sulphonated, nitrated or introsaled derivatives 	kg	free	

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SUB-CHAPTER VII

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

	Saturated Acyclic Monocarboxyllo Acids and Their Anhydrides, Halides, Peroxides and Peroxyacids; Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:			
2915 1	— Formic acid, its saits and esters.			
2915 11 5	= Formic ap d	x g	free	
2915 12 1	- Salts of formic head in the second in the	kg	*ree	
2915 '3 B	⊆ Esters of formic acid	kg	166	
2915.2	Acetic acid and its safts: acetic anhydride:			
2915.21 6	- Acetic acid	kg	15%	
2915 22 6	- Sodium acetate	kg	22%	
2915 23 2	Cobalt acelales	kg	free	
2915.24 9	= Acelic anhydride	kg	Irien	
2915 29	- Olhei.	_		
.10 8	- Lead acotate	kg	Iron	
90 6	Ciner	kg	10%	
2915.3	Esters of aectic acid			
2916 31 4	_ Ethyl acelate	kg	15%	
2915.32 G	Vinyl acetate	kg	ſ·ea	
2915,33 7	= n-Rulyl acetato	19	15%	
2915.34 3	- Isobulyl acetate	×g	19%	
2915.35 4	- 2-Ethoxyothyl acetate	kg	90%	
2915 39	Other:			
20 2	 Dietny/ene glycol monobutyl ether agerate, ethyrene glycol monobutyl ether agerate. 	ASI	22%	
30 7	 Ethylene glycol monomethyl ether accrate ethylene glycol 		o	
40 •	monopropyl other accrate	kg	22%	
40 4	Arbyi accitate	Kg	18⁴^	
.60 9	Other I guid aromalic esters of acetic acid	kg	, L DG	
90 0	Other	k <u>t</u> j	10%	
2916.40 8	Monne, div or thehorusatetic acids, their solls and osters	kg	frae	
2915 50	—Propion diacid lits salts and esters.			
39 9	- Calcium propionate	kg	14%	
.90 2	- Other	kg	tree	
2915 60 :	Butyno acids, valend unids, then salts and esters	kg	fren	
291570 б	—Palmibo addi steanolacid, Their salts and esteix	kg	free	
8915 9 0 - 5	Other	kg	Iron	
29.16	Unsaturated Acyclic Monocarboxylic Acids, Cycilc Monocarboxylic Acids, Their Anhydrides, Halides, Peroxides and Peroxyecids; Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives:			
2916 1	Upsaluroled acycle monocurboxy idvacés, ther arthydrides, har des, peroxides, peroxyacids and their defivatives.			
2916 11 9	Acrylic heid and its salts	kg	Irge	
2916 (2 5	= Esters of acrylic acid	kg	1ree	
2916 13 1	- Methacrylic acid and its salts	kg	íree	
2916 M B	Esters of methacrylic acid	kģ	Irric	
2916 15 4	 Otens, I note a or finguing acids, their salts and esters. 	kg	tree	
2916.19 3	- Olher	kç	Iraa	
2916 20 9	Oydianic, cyclenic or cyclote:ponic monocarboxylic acids, their anhydiidas, halides, peroxyacids and their derivatives	kg	1roa	
2916.3	 Aromatic monocarboxylic acids, their anhydrides halides poroxides, peroxyacids and their derivatives; 			
2916.31 8	Benzoic acid. (is sails and esters	kg	fron	
2915.32 4	- Benzoyl peroxide and benzoyl chloride	kg	Iren	
2916 34 7,	□ Pranylagetic acid and its salts	kg	frac	
2916.35 3	- Esters of phenylaceholacid	kg	free	
	⊆ Olher	kg	Iree	

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29.17			Polycarboxylic Acids, Their Anhydrides, Halides, Peroxides and Peroxyacids; Their Halogensted, Sulphoneted, Nitrated or Nitrosated Derivatives:		
	2917.1		 Acyclic polycarboxylic acids, their unbydrides, halides, peroxides, peroxycids and their derivatives; 		
	29:7.11	2	= Oxalic acid, its so is and esters	kg	1ree
	2917 12		⇒ Adipic acid, its salts and esters.	۰	
	.20	3	· Croctyl adipate	kg	16%
	.90	4	- Othe:	ky	free.
	2917 13	5	= Azelaid acid, sebacid acid, their salts and esters.	kq	free
	2917 14	1	= Maleic anhydride	kq	15°ò
	29:7.19		- Other	.,	
	.30	5	- Acids	kg	free
	90		- Other	kç.	10%
	2917.20	c	- Cyclanic, cyclenic or cycletorporus polycarboxylic acids their armydrides, halides, peroxides, peroxyaods and their derivatives	kg .	Iree
	29:7.3		 Aromatic potycorboxylic acids, their (mydrides, handes, poloxides, poloxyacids and their derivatives; 		
	291731	1	- Disputyl ortrophthalates	kg	196 -
_	2917.32	а	= Diocityl orthophthalates	kg	19%
,	2917 33	4	- Dimmyl or didecyl offhaphtha ares	kg	1970
	2917.34	C	= Other esters of orthophthalic acid	kg	19%
	2017.35	7	- Phthat.c anhysride	≺g	15%
	2917.36	3	- Terephihalic acid and its salis	ei3	free
	2917.37	ż	- O mothy, terephthalate	≺g	free
	2917.39	2	- Other	жŋ	4444
	2918.1		Halides, Peroxides and Peroxyacids; Their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives: —Carboxyle acids with alcohol function but without other exygen function, their anhydrides hatdes peroxides peroxyacids and their derivatives:		
	2918 11	6	- Lactic and its salts and esters	krj	4mar
	2918 (2	z	= 1artanciacid	kg	15%
	291813		 Spirs and esters of lailand acid: 	-	
	.20				
	.20	3	Potassium hydrogen lartrate (cream of tartar)	kg	10°c
	.20	_	Pofassium hydrogen lartrate (cream of tertar) Other	kg kg	10°∈ free
		_			
	.90	4	Other	kg	free
	.90 2918-14	4 5	- Other	kg kg	free 154.
_	.90 2918 14 2918.15	4 5 1	- Other	kg kg kg	free 15 ⁴ . Iree
_	.90 2918 14 2918.15 2918 16	4 5 1 8	Other Citing add	kg kg kg kg	free 154, Iros Iree
•	.90 2918 14 2918.15 2918 16 2918 17	4 5 1 θ 4	Other Citric acid Salts and esters of citric acid Gluconic acid its salts and esters Phanylglycolic acid (mandelic acid), its salts and esters	kg kg kg kg	free 154, Iros Iree
	.90 2918 14 2918.15 2918 16 2918 17 2918.19	4 5 1 8 4	Other Citric acid Salts and esters of citric acid Gluconic acid its salts and esters Phonylglycolic acid (mandelic acid), its salts and esters Other:	kg kg kg kg kg	free 15*, Irac Iree Irac
•	.90 2918 14 2918.15 2918 16 2918 17 2918.19	4 5 1 8 4	Other Citing and Salts and esters of clint and Citing and Citing and Citing and esters of clint and Phonylglycolic and (mandelic and), its salts and esters Citing: Acids. Citing: Carboxylic acids with phenol function but without other uxygen function, their achydodes, halides, peroxylacids and the riderwatives.	kg kg kg kg kg	free 15". Iree Iree Iree
(.90 2918 14 2918.15 2918 16 2918 17 2918.19 .20 .90 2918.2	4 5 1 8 4	Other Citing acid Salts and esters of clind acid Gluconic acid its salts and insters Phanylglycolid acid (mandelic acid), its salts and esters Other: Acids. Other Carboxylic acids with phenol function but without other uxygen function, their achygings, halides, peroxyacids and the ridenvatives: Salicytic acid and its sails	kg kg kg kg kg	free 15". Iree Iree Iree
·	.90 2918 14 2918.15 2918 16 2918.19 .20 .90 2918.2 2918.2	4 5 1 8 4 1 2	Other Citing and Salts and esters of clint and Citing and Citing and Citing and esters of clint and Phonylglycolic and (mandelic and), its salts and esters Citing: Acids. Citing: Carboxylic acids with phenol function but without other uxygen function, their achydodes, halides, peroxylacids and the riderwatives.	kg kg kg kg kg kg	free 154, Iraa Iree Iraa 104: Iree
<u></u>	.90 2918 14 2918.15 2918 16 2918.19 .20 .90 2918.2 2918.21 2918.22	4 5 1 8 4 1 2	Other Citing and Salts and esters of clint and Citing and Phonylglycolid and (mandelid and), its salts and esters Other: Acids. Cither: Carboxylid acids with phenol function but without other uxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: Salicylid acid and its salts. O-Acetalsalicylid acid, its salts and esters. O-Acetalsalicylid acid.	kg kg kg kg kg kg	free 154, Iraa Iree Iraa 104: Iree
•	.90 2918 14 2918.15 2918 16 2918.19 .20 .90 2918.2 2918.2	4 5 1 8 4 1 2	Other Citing acid Salts and esters of clint acid Gluconic acid lits salts and esters Phonylglycolid acid (mandelic acid), irs salts and esters Other: Acids. Other Cartxoxylid acids with phenol function but without other uxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: Salicylic acid and its salts O-Acetalsalicylic acid. Salts and esters.	kg kg kg kg kg kg	free 154. Iraa Iraa Iraa Iraa
	.90 2918 14 2918.15 2918 16 2918.19 .20 .90 2918.2 2918.21 2918.22	4 5 1 8 4 1 2	Other Citing and Salts and esters of clint and Citing and Phonylglycolid and (mandelid and), its salts and esters Other: Acids. Cither: Carboxylid acids with phenol function but without other uxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: Salicylid acid and its salts. O-Acetalsalicylid acid, its salts and esters. O-Acetalsalicylid acid.	kg kg kg kg kg kg kg	free 154, Irod Iree Irod 104: Iree
	.90 2918 14 2918.15 2918 16 2918 17 2918.19 .20 .90 2918.2 2018.21 2918.22 10 .20 2918.23 .10	4 5 1 8 4 1 2 0	Other Citing acid Salts and esters of clint acid Gluconic acid lits salts and esters Phonylglycolid acid (mandelic acid), irs salts and esters Other: Acids. Other Cartxoxylid acids with phenol function but without other uxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: Salicylic acid and its salts O-Acetalsalicylic acid. Salts and esters.	kg kg kg kg kg kg kg	free 154, Irod Iree Irod 104: Iree
(.90 2918 14 2918.15 2918 16 2918 17 2918.19 .20 .90 2918.2 2918.22 10 .20 2918.23 .10 .90	4 5 1 8 4 1 2 C 4 1 0 9	 Other Carre acid Salts and esters of clint acid Gluconic acid its salts and esters Phonylglycolic acid (mandelic acid), its salts and esters Other: Acids Other Carboxylic acids with phenol function but without other uxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: Salicylic acid and its salts O-Acetalsalicylic acid, its salts and esters. O-Acetalsalicylic acid Salts and esters Other esters of salicylic acid and their salts: Methyl salicylate Other 	kg kg kg kg kg kg kg kg	free 15%, Irod Iree Irod 10%; Iree Iree Irod 15%, Iree
(.90 2918 14 2918.15 2918 16 2918 17 2918.19 .20 .90 2918.2 2018.22 10 .20 2918.23 .10 .90 2918.29	4 5 1 8 4 1 2 C 4 1 0 9 1	Other Citric acid Salts and esters of clint acid Gluconic acid its salts and instars Phonylglycolic acid (mandelic acid), irs salts and esters Other: Acids. Cither Cartxoxylic acids with phenolifunction but without other uxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: Salicylic acid and its salts O-Acetalsalicylic acid, its salts and esters. O-Acetalsalicylic acid Salts and esters Other esters of salicylic acid and their salts: Methyl salicylate Other	kg kg kg kg kg kg kg	tree 154, tree tree tree tree tree tree
(.90 2918 14 2918.15 2918 16 2918 17 2918.19 .20 .90 2918.2 2918.22 10 .20 2918.23 .10 .90	4 5 1 8 4 1 2 C 4 1 0 9	 Other Carre acid Salts and esters of clint acid Gluconic acid its salts and esters Phonylglycolic acid (mandelic acid), its salts and esters Other: Acids Other Carboxylic acids with phenol function but without other uxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: Salicylic acid and its salts O-Acetalsalicylic acid, its salts and esters. O-Acetalsalicylic acid Salts and esters Other esters of salicylic acid and their salts: Methyl salicylate Other 	kg kg kg kg kg kg kg kg	free 15%, Irod Iree Irod 10%; Iree Iree Irod 15%, Iree
(.90 2918 14 2918.15 2918 16 2918 17 2918.19 .20 .90 2918.2 2018.22 10 .20 2918.23 .10 .90 2918.29	4 5 1 8 4 1 2 C 4 1 0 9 1	Other Citric acid Salts and esters of clint acid Gluconic acid its salts and instars Phonylglycolic acid (mandelic acid), irs salts and esters Other: Acids. Cithar Carboxylic acids with phenol function but without other uxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives: Salicylic acid and its salts O-Acetalsalicylic acid, its salts and esters. O-Acetalsalicylic acid Salts and esters Other esters of salicylic acid and their salts: Methyl salicylate Other Other	kg kg kg kg kg kg kg kg kg	free 15%, Irod Iree Irod 10%; Iree Iree Irod 15%, Iree
	.90 2918 14 2918.15 2918 16 2918 17 2918.19 .20 .90 2918.2 2918.22 .10 .20 2918.23 .10 .90 2918.29 2918.30	4 5 1 8 4 1 2 C 4 1 0 9 1	Other Citric acid Salts and esters of clint acid Gluconic acid its salts and instars Phonylglycolic acid (mandelic acid), its salts and esters Other: Acids. Other Carboxylic acids with phenol function but without other uxygen function, their achydrides, halides, peroxides, peroxyacids and their derivatives: Salicylic acid and its salts O-Acetalsalicylic acid, its salts and esters. O-Acetalsalicylic acid Salts and esters Other esters of salicylic acid and their salts: Methyl salicylate Other Other Carboxylic acids with aldehyde or ketone function but without other oxygen function their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg kg kg kg kg kg kg kg kg	free 15%, Irod Iree Irod 10%; Iree Iree Irod 15%, Iree

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CUSTOMS AND EXCISE ACT, 1998

SUB-CHAPTER VIII

ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

29.19 2919.00	9	Phosphoric Esters and Their Salts, Including Lactophoshates; Their Hajogenated, Sulphonated, Nitrated or Nitrosated Derivatives:	ko	fuse	
29.20		Eaters of Other Inorganic Acids (Excluding Eaters of Hydrogen Halides) and Their Salts; Their Halogensted, Sulphonated, Nitrated or Nitrosated Derivatives:			
2920.10	3		kg	tree	
2920.90	5	Other	kg	1ree	

CUSTOMS AND EXCISE ACT, 1998

SUB-CHAPTER IX NITROGEN-FUNCTION COMPOUNDS

29.21			Amina-Junction Compounds:		
	2921.1		 Acyclic monoammes and their derivatives, salts thereof 		
	2921.11	3	= Methylamine, di- or trimethylamine and their salts	kg	5%
	2921,12	8	Dethylamine and its salts	kg	trea
	2921.19		→ Other.	-	
	1.5	2	 Ethylamine: Monaisaprapylamine	kg	552
	63	2	 Other, of a carbon chain length of C_B to C_{NZ}	kg	18%:
	90	3	· Othor	kg	tree
	2921.2		—Acyclic polyamines and their derivativas; saits thereof.	•	
	2921 21	8	- Ethylanediaurine and its salls	kg	free -
	2921.22	4	= Hexamethylenediamine and its salts	kg	frae
_	2021 29	9	- Other	kg	Iroe
	2921.30	6	Cyclanic, cyclenic and cyclolerpenic mono- or polyamines, and their derivatives;		
			salts thereof	kg	free
	2921.4		—Aromatic moricamines and their derivatives: salls thereof.	-	
	2921.41	7	= An line and its salfs	kg	10%
	2921.42	3	# An line derivatives and their sails	kg	free
	2921.43	G	= Toluidines and Preir derivatives: salts thereof	kg .	free
	2921 44	·	- Diphenylamine and its derivatives; salts thereof:	109	11 (3.0)
	.10	.,	- Oipzienylamine		faec
	.10	_	- Other	kg ko	
	2921.45	2	= 1-Naphthylamine (alpha-Naphthylamine) 2-Naphthylamine (beta-	kg	554
	2921A3	-	naphthylamine) and their derivatives; salts thereof	Ag .	free
	2921 49	В	- Other	kg	free
	2921 5	-	Aromatic polyarnines and their delivatives; salts thereof:	4	
	2921.51		⇒ o-, m-, p-Phenylenediamine, diaminotoliganes, and their derivatives;		
			saus Mereol:		
	.10		- Davivatives of or in-, or prohenylandiamine	kg	22%
	.90	7	- Olher	kg	free
	2921.59	2	Olher	kg	freu:
29.22				5	
	2922 1		Oxygen-function Amino-compounds: —Amino-a cohols, their elliers and esters, (excluding those containing more than		
-,			Oxygen-tenction Amino-compounds:		
-,		7	Oxygen-tunction Amino-compounds: —Amino-acohols, their ethers and esters, (excluding those containing more than	kg	free
-,	2922 1	7 3	Oxygen-function Amino-compounds: — Amino-a cohols, their eithers and esters, (excluding those containing more than one kind of oxygen function); salts (bereof;		
-,	2922 1 2922.11		Oxygen-function Amino-compounds: —Amino-a cohols, their ellners and esters, (excluding those containing more than one kind of oxygen function); salts thereof: = Monocthanolamine and its salts	kg	1ree
-,	2922 1 2922.11 2922.12	3	Oxygen-function Amino-compounds: — Amino-a cohols, their elhers and esters, (excluding those containing more than one kind of oxygen function); salts thereof: = Monoethanolamine and its salts	kg kg	tree trou
-	2922.11 2922.12 2922.13	3 7	Oxygen-function Amino-compounds: — Amino-a cohols, their elhers and esters, (excluding those containing more than one kind of oxygen function); salts thereof: = Monocthanolamine and its salts	kg kg kg	free free free
-,	2922.11 2922.12 2922.13 2922.13	3 7	Oxygen-function Amino-compounds: — Amino-a cohols, their elhers and esters, (excluding those containing more than one kind of oxygen function); salts (bareof; = Modesthanolamine and its salts. - Diethanolamine and its salts. - Trusthanolamine and its salts. = Other. - Amino-naphthols and offer amino-photols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof:	kg kg kg kg	free free free
-,	2922 1 2922.11 2922.12 2922.13 2922 19 2922 2	3 7 8	Oxygen-function Amino-compounds: — Amino-a cohols, their eithers and esters, (excluding those containing more than one xind of paygen function); salts (bareof; = Monoethanolamine and its salts. - Dicthanolamine and its salts. - Trusthanolamine and its salts. = Other. - Amino-naphtho's and offer aminu-pheriols, their eithers and esters (excluding those containing more than one kind of oxygen function), salts thereof; - Ananonydroxys-aphthal enesulphonic acids and their salts.	kg kg kg kg	tree tro: tree trea
-,	2922 1 2922.11 2922.12 2922.13 2922.19 2922.2 2922.2 2922.21	3 7 8 1 8	Oxygen-function Amino-compounds: — Amino-alcohols, their ethers and esters, (excluding those containing more than one kind of oxygen function); salts thereof; = Monochanolamine and its salts. - Diethanolamine and its salts. - Trusthanolamine and its salts. = Other. - Amino-raphthols and offer animu-phonols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Anisolnes, draws dires, phonet dires and their salts. - Anisolnes, draws dires, phonet dires and their salts.	kg kg kg kg kg	free froe free free free
-	2922 1 2922.11 2922.12 2922.13 2922.19 2922.2 2922.2	3 7 8	Oxygen-function Amino-compounds: —Amino-acohols, their ethers and esters, (excluding those containing more than one kind of payages function); salts thereof; = Modesthanolamine and its salts. - Diethanolamine and its salts. - Trusthanolamine and its salts. = Other. - Amino-naphthols and offer annius phenols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Ansindings drans dines, phenetidines and their salts. - Anisolnes, drans dines, phenetidines and their salts. - Other. Amino-adehydes, amino-ketones and amino-quinones (excluding those)	kg kg kg kg kg	free froe froe froe free free
-	2922 1 2922.11 2922.12 2922.13 2922.19 2922.2 2922.2 2922.21 2922.22 2922.29	3 7 8 1 8 2	Oxygen-function Amino-compounds: —Amino-acohols, their ethers and esters, (excluding those containing more than one kind of payagen function); salts thereof; = Modesthanolamine and its salts. - Diethanolamine and its salts. - Trusthanolamine and its salts. = Other. - Amino-naphthols and off-or amino-photols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Ananothydroxydraphthalenesulphonic acids and their salts. - Anisolnes, dianis dines, phonet dines and their salts. - Other. Amino-adehydes, amino-ketones and amino-quinones (oxcluding those containing more than one kind of oxygen function), salts thereof. Amino-acids and their esters (excluding those containing more than one kind of	kg kg kg kg kg	free froe free free free
-	2922 1 2922.11 2922.12 2922.13 2922.19 2922.2 2922.2 2922.22 2922.22 2922.30 2922.4	3 7 8 1 8 2 7	Oxygen-function Amino-compounds: —Amino-acohols, their ethers and esters, (excluding those containing more than one kind of payages function); salts thereof; = Modesthanolamine and its salts. - Diethanolamine and its salts. - Trusthanolamine and its salts. = Other. - Amino-naphthols and offer annius phenols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Ansiroines, dranks dines, phenet dines and their salts. - Anisolnes, dranks dines, phenet dines and their salts. - Other. Amino-adehydes, amino-ketones and amino-quinones (excluding those containing more than one kind of oxygen function), salts thereof. Amino-acids and their esters (excluding those containing more than one kind of oxygen function), salts thereof.	kg kg kg kg kg	free fron free free free free
-	2922.11 2922.12 2922.13 2922.13 2922.19 2922.2 2922.2 2922.22 2922.29 2922.30 2922.4	3 7 8 1 8 2 7	Oxygen-function Amino-compounds: — Amino-acoptois, their ethers and esters, (excluding those containing more than one kind of oxygen function); salts thereof; = Monoethanolamine and its salts. - Diethanolamine and its salts. - Truethanolamine and its salts. = Other. - Amino-raphtho's and offer animu-phonols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Anisotropy draxy eaphthal enesulphonic acids and their salts. - Anisotropy draxy eaphthal enesulphonic acids and their salts. - Other. Amino-adehydas, amino-ketones and amino-quinones (excluding those containing more than one kind of oxygen function), salts thereof. Amino-acids and their esters (excluding those containing more than one kind of oxygen function) salts thereof. Lysine and its esters: salts thereof.	kg kg kg kg kg kg	free fron free free free free free
-	2922.11 2922.12 2922.13 2922.13 2922.19 2922.2 2922.2 2922.22 2922.29 2922.30 2922.4 2922.41 2922.41	3 7 8 1 8 2 7	Oxygen-function Amino-compounds: — Amino-alcohols, their ethers and esters, (excluding those containing more than one kind of oxygen function); salts thereof: = Monochanolamine and its salts. - Diethanolamine and its salts. - Trusthanolamine and its salts. = Other. - Amino-raphthols and offer animu-phonols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Anisotropy draxy eaphthale enesulphonic acids and their salts. - Anisotropy draxy eaphthale enesulphonic acids and their salts. - Other. Amino-alcohols, amino-ketones and amino-quinones (excluding those containing more than one kind of oxygen function), salts thereof. Amino-acids and their esters (excluding those containing more than one kind of oxygen function) salts thereof. Lysine and its esters; salts thereof. Glutamic acid and its salts.	kg kg kg kg kg kg	free froe froe free free free free free
-	2922.11 2922.12 2922.13 2922.13 2922.19 2922.2 2922.2 2922.22 2922.29 2922.30 2922.4 2922.41 2922.41 2922.43	3 7 8 1 8 2 7 0 7 3	Oxygen-function Amino-compounds: — Amino-a cohols, their elliers and esters, (excluding those containing more than one kind of oxygen function); salts thereof: = Monochanolamine and its salts. - Diethanolamine and its salts. - Other. - Amino-naphthols and other amino-phenols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Anisothes, dranks dines, phanet dines and their salts. - Other. - Amino-adehydas, amino-kelones and amino-quinones (excluding those containing more than one kind of oxygen function), salts thereof. - Amino-adehydas, amino-kelones and amino-quinones (excluding those containing more than one kind of oxygen function), salts thereof. - Amino-axids and their esters (excluding those containing more than one kind of oxygen function) as the recof. - Lysine and its esters; salts thereof. - Glutamic acid and its salts.	kg kg kg kg kg kg	free from free free free free free free free fre
-	2922.11 2922.12 2922.13 2922.13 2922.2 2922.2 2922.22 2922.22 2922.30 2922.4 2922.41 2922.41 2922.43 2922.49	3 7 8 1 8 2 7 0 7 3	Oxygen-function Amino-compounds: — Amino-a cohols, their elliers and esters, (excluding those containing more than one kind of oxygen function); salts thereof: = Monochanolamine and its salts. - Diethanolamine and its salts. - Other. - Amino-maphthols and other amino-photols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Amino-waphthols and other amino-photols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Amino-ward datas dines, phanet dines and their salts. - Other. - Amino-adehydas, amino-kelones and amino-quinones (excluding those containing more than one kind of oxygen function), salts thereof. - Amino-acids and their esters (excluding those containing more than one kind of oxygen function) as salts thereof. - Lysine and its esters; salts thereof. - Glutamic acid and its salts - Other	kg kg kg kg kg kg	free froe froe free free free free free
-	2922.11 2922.12 2922.13 2922.13 2922.19 2922.2 2922.2 2922.22 2922.29 2922.30 2922.4 2922.41 2922.41 2922.43	3 7 8 1 8 2 7 0 7 3	Oxygen-function Amino-compounds: — Amino-a cohols, their elhers and esters, (excluding those containing more than one kind of oxygen function); salts thereof: = Monochanolamine and its salts. - Diethanolamine and its salts. - Truethanolamine and its salts. = Other. - Amino-naphthols and other amino-phenols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Anisothes, dranks dines, phanet dines and their salts. - Anisothes, dranks dines, phanet dines and their salts. - Other. Amino-adehydas, amino-kelones and amino-quinones (excluding those containing more than one kind of oxygen function), salts thereof. Amino-adehydas, and their esters (excluding those containing more than one kind of oxygen function) acids and their salts thereof. Lysine and its esters; salts thereof. Glutamic acid and its salts Anthralinic acid and its salts	kg kg kg kg kg kg kg	free from free free free free free free free fre
-	2922.11 2922.12 2922.13 2922.13 2922.2 2922.2 2922.22 2922.22 2922.30 2922.4 2922.41 2922.41 2922.43 2922.49	3 7 8 1 8 2 7 0 7 3	Oxygen-function Amino-compounds: — Amino-a cohols, their elliers and esters, (excluding those containing more than one kind of oxygen function); salts thereof: = Monochanolamine and its salts. - Diethanolamine and its salts. - Other. - Amino-maphthols and other amino-photols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Amino-waphthols and other amino-photols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Amino-ward datas dines, phanet dines and their salts. - Other. - Amino-adehydas, amino-kelones and amino-quinones (excluding those containing more than one kind of oxygen function), salts thereof. - Amino-acids and their esters (excluding those containing more than one kind of oxygen function) as salts thereof. - Lysine and its esters; salts thereof. - Glutamic acid and its salts - Other	kg kg kg kg kg kg	free from free free free free free free free fre
29.23	2922.11 2922.12 2922.13 2922.13 2922.2 2922.2 2922.22 2922.22 2922.30 2922.4 2922.41 2922.41 2922.43 2922.49	3 7 8 1 8 2 7 0 7 3	Oxygen-function Amino-compounds: — Amino-a cohols, their elhers and esters, (excluding those containing more than one kind of oxygen function); salts thereof: = Monochanolamine and its salts. - Diethanolamine and its salts. - Truethanolamine and its salts. = Other. - Amino-naphthols and other amino-phenols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof: - Anisothes, dranks dines, phanet dines and their salts. - Anisothes, dranks dines, phanet dines and their salts. - Other. Amino-adehydas, amino-kelones and amino-quinones (excluding those containing more than one kind of oxygen function), salts thereof. Amino-adehydas, and their esters (excluding those containing more than one kind of oxygen function) acids and their salts thereof. Lysine and its esters; salts thereof. Glutamic acid and its salts Anthralinic acid and its salts	kg kg kg kg kg kg kg	free from free free free free free free free fre
-	2922.11 2922.12 2922.13 2922.13 2922.2 2922.2 2922.22 2922.22 2922.30 2922.4 2922.41 2922.41 2922.43 2922.49	3 7 8 1 8 2 7 C 7 3 1 9	Oxygen-function Amino-compounds: —Amino-acohols, their ethers and esters, (excluding those containing more than one kind of oxygen function); salts thereof; = Methodshanolamine and its salts. - Diethanolamine and its salts. - Trustianolamine and its salts. - Other. — Amino-raphthols and officer amino-phonols, their ethers and esters (excluding those containing more than one kind of oxygen function), salts thereof; - Anisiones, dianus dines, phonet dines and their salts. - Anisiones, dianus dines, phonet dines and their salts. - Other. —Amino-adehydas, amino-ketones and amino-quinones (excluding those containing more than one kind of oxygen function), salts thereof. —Amino-acids and their esters (excluding those containing more than one kind of oxygen function) salts thereof. - Lysine and its esters; salts thereof. - Glutamic acid and its salts. - Other. —Amino-a'cohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function. - Other. —Amino-a'cohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function.	kg kg kg kg kg kg kg	free from free free free free free free free fre
-	2922.11 2922.12 2922.13 2922.13 2922.19 2922.2 2922.22 2922.22 2922.29 2922.30 2922.4 2922.41 2922.43 2922.49 2922.50	3 7 8 1 8 2 7 C 7 3 1 9	Oxygen-function Amino-compounds:	kg kg kg kg kg kg kg	free fron free free free free free free free fre
-	2922 1 2922.11 2922.12 2922.13 2922.19 2922.2 2922.22 2922.29 2922.30 2922.4 2922.41 2922.43 2922.43 2922.49 2922.50 2922.50	3 7 8 1 8 2 7 C 7 3 1 9	Oxygen-function Amino-compounds:	kg kg kg kg kg kg kg	free from free from free free free free free free free fre

29.24			Carboxymide-function Compounds; Ar Carbonic Acid:	mide-function	Compounds	of		
	2924.10	8	-Acyclic amides (including acyclic carbamate	s) and their derive	utives; salts ther	eof.	kg	free
	2924.2		Cyclic amides (including cyclic carbamates)) and their derival	lives; salts there	of:		
	2924.21		= Ureines and their derivatives; salts the	iereof:				
	.10	6	- Diuron				kg	10%
	.90	4	- Other				kg	free
	2924.22	5	= 2-Acetamidobenzoic acid				kg	free
	2924.29		= Other:					
	.10	7	- Carbaryl				kg	free
	.20	4	- Acetaminophenol				kg	15%
	.90	5	- Other				kg	10%
29.25			Carboxymide-function Compounds (Include Imine Function Compounds:			ind		
	2925.1		-Imides and their derivatives; salts thereof:					
	2925.11	8	= Saccharin and its salts				kg	free
	2925.19	9	Other				kg	free
	2925.20	6	—Imines and their derivatives; salts thereof .				kg	free
29.26			Nitrile-function Compounds:					
Evilla	2926.10	5	Acrylonitrile				kg	free
	2926.20	5	—1-Cyanoguanidine (dicyandiamide)				-	free
	2926.90	1	-Other				0	free
	2020.00		Other				Ny	1100
29.27	2927.00	4	Diazo-, Azo- or Azoxy-compounds				kg	free
29.28	2928.00	8	Organic Derivatives of Hydrazine or of Hyd	droxylamine			kg	free
29.29			Compounds With Other Nitrogen Function					
	2929.10	6	—Isocyanates				kg	free
	2929.90		-Other:				- 0	
	.10	9	= Calcium cyclamate; sodium cyclamat	te			kg	26%
	.90	8	= Other				kg	free

CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER X

ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES.

			Organo-sulphur Compounds:		
2930 '	0	G	— Dyhiocarbonates (xanthates)	kg	1B%
2930.2	5	Ü	— Traccarbamales and dilhiocarbamates	kij	free
2930.3	٥	5	—Thiorarn monor, divor tetrasulphides.	49	hee
2930 4	כ	7	Methioning	kg	free
2930 9	o o	2	—Other	kg	triers
		- · ·			
29.31 2931 0	O	5	Other Organo-norganic Compounds	kg	free
29.32			Heterocyclic Compounds With Oxygen Hetero-atom(s) Only:		
2932 1			 Compounds containing an unbased furairing (whether or not hydrogenated) in the structure 		
2932 1		7	- Tetsahydroturan	kg	free .
2932.1	2	6	= 2-Surafdehyde (furfuraldehyde)	kg	Irea
2932 1	3	2	Estiluryl alcohol and totrahyrirolorfuryl alcohol	kg.	tree
2932.1	9	C	= Other	kg	Iree
2932.2			Lactories:	.0	
2932.2	1	4	 Courrant, methylcourrants and elhylcourrains	kg	free
2932.2	9		Other lactories:	Ť	
	10	2	- Phonolphihaloin (excluding rodop/tenotphthaloin)	kg	22%
	90	0	Other	kg	fageo
2932 9			Q(h))r·		
2932.9	1	ö	= Isosatiole	kg	free
2932 9	2	2	= 1-(1,3-Benzodiokal-5-yl) propan-2-are	kg	free
2932.9	3	g	∟ Piperonal	kg	fzee
2932.9	4	5	- Safrole	kg	free
2932.9	9	7	- Other	kg	frea
29.33			Haterocyclic Compounds With Nilrogen Hetero-atom(s) Only:		• • • • • • • • • • • • • • • • • • • •
29.33			—Compounds containing an unlused pyrazole ning (whether or not hydrogenativit) —in the structure.		
2933.1	1	3	= Phenazone (antipyrin) and its derivatives	kg	free
2933.1		4	Other	~a kg	fiee
2033.2			 Compounds containing an unfused impaired ring (whether or not hydrogenated) in the structure 	9	111.4
2933.2	1	8	= Hydantoin and its derivatives	kg	free
2933 2	9	9	- Other	kg .	free
2933 3	•		 Compounds containing an unlused pyridine ring (whether or not hydrogeniatic) in the structure. 		
2933.3	П	2	= Pyridine and its salts	kg	free
2933 3	2	9	- Prontidine and its salts	kg	free
		3	= Other	kg	free
2933.3	_		 Compounds containing a cumoine or isoquicoline ring-system (whether or not hydrogonatod), not further fused. 		
2933.3 2933.4	0				
	O 20	S	 Amod aguin hydrochforide and clorequine bis (phosphote) and their derivatives 	kg	free
	20 . 3 0	2	derivatives Polymerised 2,2,4-trimethy -1.2-dihydroquinoline; polymerised 1,2-dihydro-2,2,4-trimethyl quinoline	kg Kg	free 23%
	20 .30 .40	2	derivatives Polymerised 2,2,4-trimethy -1.2-dihydroquinotine; polymerised 1,2-dihydro-2,2,4-trimethyl quinotine Compounds confaming a quinotino ring-system, not elsewhere specified or included in this heading.	kg kg	23% free
	20 .30 .40	2 4	derivatives Polymerised 2,2,4-trimethy -1.2-dihydroquinotine; polymerised 1,2-dihydro-2,2,4-trimethyl quinotine Compounds confaining a quinotino ring-system, not elsewhere specified or included in this heading Primaquine phosphate	kg kg kg	23% free free
	.30 .40 .50 .90	2 4	derivatives Polymerised 2,2,4-trimethy -1.2-dihydroquinotine; polymerised 1,2-dihydro-2,2,4-trimethyl quinotine Compounds containing a quinotine ring-system, not elsewhere specified or included in this heading Primaquine phosphate Other —Compounds containing a pyrimide ring (whether or not hydrogenated) or	kg kg	23% free
2933 4 2933 5	.30 .40 .50 .90	2 4 7 6	derivatives Polymerised 2,2,4-trimethy -1.2-dihydroquinotine; polymerised 1,2-dihydro-2,2,4-trimethyl quinotine Compounds containing a quinotine ring-system, not elsewhere specified or included in this heading Primaquine phosphate Othe —Compounds containing a pyrimide ring (whether or not hydrogenated) or piperazine ring in the structure.	kg kg kg	23% free free 10%
2933 4 2933 5 2933 5	20 .30 .40 .50 .90	2 4	derivatives Polymerised 2,2,4-trimethy -1.2-dihydroquinotine; polymerised 1,2-dihydro-2,2,4-trimethyl quinoline Compounds containing a quinoline ring-system, not elsewhere specified or included in this heading. Primaquine phosphate. Othe: —Compounds containing a pyrimide ring (whether or not hydrogenated) or piperazine ring in the structure. = Malonyturea (barbituric acid) and its derivatives salts thereof.	kg kg kg	23% free free
2933 4 2933 5	20 .30 .40 .50 .90	2 4 7 6	derivatives Polymerised 2,2,4-trimethy -1.2-dihydroquinotine; polymerised 1,2-dihydro-2,2,4-trimethyl quinoline Conspounds containing a quinoline ring-system, not elsewhere specified or notided in this heading Primaquine phosphate Othe —Compounds containing a pyrimide ring (whether or not hydrogenated) or piperazine ring in the structure. = Malonyturea (baroiteric acid) and its derivatives salts thereof. = Other.	kg kg kg kg	29% free free 10% Trea
2933 4 2933 5 2933 5	20 .30 .40 .50 .90	2 4 7 6	derivatives Polymerised 2,2,4-trimethy -1.2-dihydroquinotine; polymerised 1,2-dihydro-2,2,4-trimethyl quinoline Compounds containing a quinoline ring-system, not elsewhere specified or included in this heading. Primaquine phosphate. Othe: —Compounds containing a pyrimide ring (whether or not hydrogenated) or piperazine ring in the structure. = Malonyturea (barbituric acid) and its derivatives salts thereof.	kg kg kg	23% free free 10%

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90 A	- Other	kg	50%
2933.6	 Compounds containing an unfurext treation ring (whether or not bydrogenated) in the structure; 		
2933.61 6	= Melamine	kg	free
2933.69	Other:		
.20 1	- Gyanuric chlorido	kg	free
.30 9	· Atrazine	kg	10%
40.6	- Simazine	kg	tree
.90 2	· Other	kg	10 1 %
2933.7	—Lacums		
2933.71 0	= 6-Hexadeloctam (epsiloe-caprolactam)	kg	4rco
2933.79 1	Other laciams	kg	free
2933 90 3	= Other	kş	lree
.34	Nociale Acids and their Saits; Other Heterocyclic Compounds:		
	—Compounds containing an unifused this rate ray (whether or not hydrogenated)		
2334.5	in the structure	kg	frag
2034 20	 Compounds comaining a benzothazole angisystem (whether or not hydrogenated), not luther fused; 	•	
.10 2	= Zinc self of 2-mercaplobenzothiazole; 2-mercaptobenzothiazole; 2-mercapto-bunzothiazote, morcaptobenzothiazole; mercaptobenzothiazole diselphide;	kg	- 22%
.30 7	N-tert-butyt-2-benzethiazyl sulptionamide, benzethiazyl-2-butylsulphenamide, benzethiazyl-2-sulphena morpholide, n-oxidinthylene benzethiazyl-3-sulphenamide, 2-(4-morpholinyl-mercapto) benzethiazole, 2-morpholino thiobenzethiazole, 2-(4-morphonyl-d-thio)-benzethiazole benzethiazyl-2-d-cyclohexyl-		
40 4	sulphenamide NecycloRexyl-2-benzoffnazy/ sulphenamide, 2[2,6-dimethyl-4-morp2-olihozhog) benzothiazole and other benzothiazole compounds and denvatives not elsewhere specified or included in this heading.	kg	22%
** *		kg to	22%
90 0	a Other	kg	:0%
2934.30 5	—Compounds containing a phenolhiazine eng-system (Whether or not hydrogenated) not further fused	kg	Iree
2934.90 7	—Other	kg.	íree
	Abore ************************************		

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CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER XI

PROVITAMINS, VITAMINS AND HORMONES,

29.35			Provitamins and Vitamins, Natural or Reproduced by Synthesis (Including Natural Concentrates), Derivatives Thereof Used Primarily as Vitamina, and Intermixtures of the Foregoing, Whether or not in Any Solvent:		
	2936.10	ล	— Provitamins, unmixed	kg	free
	2936.2		-Vitamins and their derivatives, unmixed:	-	
	2936.21	9	 Vitamins A and their derivatives	kg	tree
	2936.22	÷	Vitamin Β· and its dorivatives	kg	free
	2936 23	1	Vitamin B) and its derivatives	kg	tree
	2936.24	8	 D) or DL Pantothenic acid (Vilamin By or Vilamin By) and its derivatives. 	kg	1rne
	2936 25	4	= Vitamin Be (indids derivatives	kg	1rec
	2936.26	0	= Vitamin Brg and its derivatives	legg	Iree
	2930.27	7	 Viţarnin Ç and rţs derivatives	kg	Iree
	2935.28	3	= Vitamin S and its derival ves	kg	Iree
	2936.20		- Other vitamins and their derivatives:		
	10	7	= Nicolinamide	kg	:0~
	90	5 (- Other	kg	free .
\sim	2936.9C	4	Other including natural concentrates	kg	free
29.37			Hormones, Natural or Reproduced by Synthosis: Derivatives Thereof, Used Primarily as Hormones; Other Sterolds Used Primarily as Hormones;		
	2937.10	1	Prinitary (anterior) or similar hormones, and their derivatives	kg	free
	2937.2		Adrenal cortical hormonos and their derivatives:	_	
	2937. 21	2	 Contisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	×g	free
	2937 22	9	= Halogenated derivatives of adrenaticortical hormones	k g	fice
	2937 29	3	- Other	Яg	free
	2937.9		 Other hormones and their derivatives, other storoids used primarily as hormones. 	·	
	2937-91	4	= Insulin and its salls	kg	tree
			Qestrogens and peopostogens		4400
	2937 92	Q.	· Casarogens and graphsaugura	kg	1ree

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CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER XII

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

29.38			Glycosides, Natural or Reproduced by Synthesis, and their Salts, Ethers, Esters and other Derivatives:			
	2938 10	5	Rologice (roth) and its derivatives	kg	free	
	2938 90	1	—Other	kg	free	
29.39			Vegelable Alkaloids, Natural or Reproduced by Synthesia, and their Salts, Ethers, Eaters and other Derivatives:			
	2939.10	9	 A kaloos of opium and their derivatives; salts thereof	kg	free	
	2939.2		 A valores of cinchona and their derivatives; satis thereof; 			
	2939.21	2	 Quinine and its salts	kg	free	
	2939.29	C	• Other	kg	fron:	
	2939.30	8	—Caltoine and its salts	kg	¹ree	
	2939.4		Ephodenos and their sails			
	2939 41	9	Ephedrine and its salts	kg	Iree 1	
	2939.42	5	= Pseudoephedrine (INN) and its salls	kg	lree	.~
	2939,49	a	= Othor	kg	Iraa	
	2939.50	7	—Theophylline and ammophylline (theophylline-lethylened-amine) and their itemystives saks thereof	kg	free	
	2939.6		Alkaloids of rye ergo) and their derivatives; saits threed*			
	2939 61	8	 Ergometrine (INN) and its sails	kg	free	
	2939.52	4	 Ergotamine (INN) and its salts	kg	free	
	2939.63	ð	Lysergic acid and its salts	kg	free	
	2939 69	9	- Other	kg	free	
	2939.70	6	Nicotne and its salts	kg	tree	
	2939 90		—Other.			
	.20	В	 Scopolarition (hypotone) and its disciplines 	kṛļ	22%	
	.90	ũ	· Other	kg	1:66	

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CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER XIII

OTHER ORGANIC COMPOUNDS

29.40 2940.0)O	4	Sugars. Chemically Pure (Excluding Sucrose, Lactose, Maltose, Glucose and Fructose); Sugar Ethers and Sugar Esters, and their Salts (Excluding Products of Heading No. 29.37, 29.38 or 29.39)	kg	free
29,41			Antibiotics:	· · · · · · · · ·	
2941.1	10	2	— Periodins and their derivatives with a period and acid structure, so is thereof.	kg	free
2941 2	20	7	—Streptomycins and their derivatives; salts thereof	kg	tree
2941.3	10	1	— Tetracyclines and their derivatives, salts thereof	kg	Irou
2941,4	0		Chloramphenicol and its derivatives, salts o receof:		
	.10	3	= Chloramphenicol and its esters	kg	105.
	.90	1	- Other	kg	Irec
2941.5	0	0	—Enythromycin and its derivatives, salts thereof	kg	Irea
2941.9	00	9	·Olher	kg	Iree -
29.42 2942.0	ж	ï	Other Organic Compounds	kg	Iréc

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 30

PHARMACEUTICAL PRODUCTS

NOTES:

- This Chapter does not cover the following.
 - Foods or beverages (such as dialabe, diabetic or fortified foods, food supplements, torvo beverages and mineral waters).
 [Section IV);
 - (b) Plastors specially calcined or finely ground for use in dentistry (heading No. 25.20).
 - (c) Aqueous distributes or aqueous solutions of essential oils, surfable for medional uses (Seading No. 33.01);
 - (d) Preparations of headings Nos. 33 03 to 33.07, even if they have the apeutic or prophylactic properties:
 - (b) Soap or other products of heading No. 34.01 containing added medicaments:
 - (f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heaking No. 35 02).
- 2 For the purposes of heading No. 30.02, the expression "modified immenological products" applies only to monodonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
- 3. For the purposes of headings Nos. 30.03 and 30.04 and of Note 4(d) to this Chapter, the following are to be treated:
 - (a) As unmixed products.
 - Unmixed products dissolved in water,
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed.
 - (1) Colloidal solutions and suspensions (excluding codoidal su'phur);
 - (2) Vegetable extracts obtained by the treatment of mydures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters
- Heading No. 30,06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature.
 - (a) Steple surgical catgot, similar sterile autore materials and sterile assue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sjørile absorbable surgical or dental haemostatics;
 - (d) Opacitying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents:
 - (f) Dental cements and other dental fillings; bone reconstruction caments;
 - (g) First-aid boxes and lets; and
 - (h) Chemical contraceptive preparations based on hormones or spermicides.

				Statis-	
Hepd-	Sub-	C		sticat	Rate of
ing	heading	D	Article Description	Unit	Duty
30.01			Glands and Other Organs for Organo-therapeutic Uses, Dried, Whether or Not Powdered; Extracts of Glands or Other Organs or of Their Secretions for Organo-therapeutic Uses; Heparin and its Salts; Other Human or Animal Substances Prepared for Therapeutic or Prophylactic Uses, Not Elsewhere Specified or Included:		
	3001.10	3	-Glands and other organs, died, whether or not powdered	kg	Iree
	3001.20	В	—Extracts of glands or other organis or of their secretions	kg	free
	3001 90	3	Crt/tule:	kg	Iree
30.02			Human Blood; Animal Blood Prepared for Therapeutic, Prophylactic or Diagnostic Uses; Antisera and Other Blood Fractions and Modified Immunological Products, Whether or not Obtained by Means of biotechnological Processes; Veccines, Toxins, Cultures of Micro-organisms (Excluding Yeasts) and Similar Products:		
	3002.10	7	 —Antisera and other blood fractions and modified immunofogical products, whether or not obtained by means of biotechnological processes 	kg	free
	3002 20	1	Vaccines for human medicine	kg	h ee
	3002.30	6	—Vaccines for veterinary modicina	kg	free
	3002.90	3	—Other	Rg	free
30,03			Medicaments (Excluding Goods of Heating No. 30.02, 30.05 or 30.06) Consisting of two or More Constituents Which Have Been Mixed Together for Therapeutic or Prophylactic Uses, Not Put up in Measured Doses or in Forms or Packings for Retail Sale:		
	3003.10	o ·	 Containing periodics or derivatives thereof, with a periodilaric acid structure, or sheptomyons or their derivatives. 	kg	free
	3003.20		—Containing perior analysisses	kg	hee

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	Act No. 20, 1998		CUSTOMS AND EXCISE ACT, 1998		
	3003.3		—Containing hormones or other products of heading No. 29.37 (excluding those containing antibolics):		
	3003.31	б	= Containing insulin	kg	free
	3003.39	7	= Other	kg	free
	3003.40	4	-Containing alkaloids or derivatives thereof (excluding those containing	•	
			hormones or other products of heading No. 29.37 or antibiotics)	kg	π oe
	3003.90	7	—Other WITH EFFECT FROM 27 JANUARY 1995	kg	free
	33	3	 Medicaments with a basis of adevuding FROM 30.09.94 TO 26.01.95 	kg	1ree
30.04	, .		Medicaments (Excluding Goods of Heading No. 30.02, 30.05 or 30.06) Consisting of Mixed or Unmixed Products for Therapeutic or Prophylactic Uses, put up in Measured Ooses or in Forms or Packings for Retail Sale:		
	3004.10	4	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or		
			streptomycins of their derivatives	kg	ît ea
	3004.20	9	—Containing other antibiotics	kg	frea
	3004.3		 Containing hormones or other products of heading No. 29.37 (excluding those containing ambitories): 		
	3004.31	4	= Containing insulin	kg	Itea
	3004.32	6	- Containing adrenal cortical harmones	kg	free
	3004.39	Ð	= Other	kg	free
~.	3004.40	В	 Containing alkaloxts or derivativos thereof (excluding those containing hormones, other products of heading No. 29.37 or antibiotos)	kg	ree
	3004 50	2	- Other medicaments containing vitamins or other products of bearing No. 29.35.	kg	free
	3004.90	D	- Other WITH EFFECT FROM 27 JANUARY 1995	kg	tree
	.33	7	Magaziments with a basis of adovedine FROM 30.09.94 TO 26.01.95	kg	free
30.05			Wadding, Geuze, Bandages and Similar Articles (For Example, Dressings, Adhesive Plasters, Poullices), impregnated or Coated With Pharmaceutical Substances or put up in Forms or Packings for Retail Sale for Medical, Surgical, Dental or Veterlaary Purposes:		
	3005.10	8	— Adhesive dressings and other articles having an adhesive layer	kg	free
	3005.90		-Other:		
	.10	1	 Absorbent gauze or muslin; bandages (including crepe bandages), boxe and other absorbent hat, gauze or muslin swabs (including those) 		
			containing X ray detectable thread or tape)	kg	22%
	90		= Other	kg 	free
30.06			Pharmaceutical Goods Specified in Note 4 to This Chapter;		
	3006.10	1	adhesives for surgical wound closures sterile lamenana and storile laminaria		,
		_	tents; sterile absorbable surgicul or dental haemostotics	kg	(188
	3006.20	6	—Bloog-grouping reagents	kg	live
	3006 30	0	Opacifying proparations for X-ray examinations; diagnostic reagonts designed to be administered to the patient	4g	free
	3006.40	5	— Dental pernents and other dental htergs; bone reconstruction cements	kg	free
	3006 50	2	—First aid boxes and lets	kg	free
	3008 60	4	— Chemical contraceptive preparations based on hormones or spermy idea.	¥n.	from
			Sc. en (113. (188))	300	1446

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 31

FERTILIZERS

NOTES:

- This Chapter does not cover the following
 - (a) Amenal blood of heading No. 05 11.
 - (b) Separate chemically defined compounds (excluding those answeing to the descriptions in Note 2(A), 3(A), 4(A) or 5 below), or
 - (c) Cultured potassium chloride crystals (excluding optical elements) with a mass of not less than 2,5 g each, of heading No. 38 24; optical elements of polassium chloride (heading No. 90.01).
- 2 Freeding No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in Reading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nilrate, whether or not pure:
 - (ii) Armagnium regrate, whether of not pure,
 - (iii) Double salts, whother or not pure, all ammonium sulphate and ammonium nitrate.
 - (iv) Ammonium sulphate, whether or not pure:
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnus...m nitrate;
 - (vii) Caldium dyanamide, whether or not pure or treated with oil;
 - (Via) Dras, whether or not pure
 - (B) Furfilizers consisting of any of the goods described in (A) above mixed logether.
 - (C) Fertilizers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic pon-fertilizing substances.
 - (D) Liquid fertilizers consisting of the goods of subparagraph (A)(ii) or (viv) above, or of mixtures of those goods, in an aqueous or ammonshipal solution.
- Heading No. 31 03 applies only to the following goods, provided that they are not put up in the forms or packages described.
 In heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Basic stag
 - (ii) Natural phosphales of beading No. 25 10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphatos (single, double or Imple);
 - (iv) Cardium hydrogenorthophosphate containing not less than 0.2 per cent by mass of fluorine calculated on the dry anhydrous product
 - (B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluoring content limit.
 - (C) Fortilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the flacting content (mit, nexted with chalk, gypsum or other inorganic non-tortilising substances).
- 4 Heading No. 31 04 applies only to the following goods, provided that they are not put up in the forms or pockages described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Cruzte natural potassium salts (for example, carrellite, kainite and syrvite)
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
 - (iii) Potassium sulphate, whether or not pure.
 - (iv) Magaesium potassium sulphate, whether or not pure
 - (B) Fertilizers consisting of any of the goods described in (A) above mixed together
- Anymonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphain), whother or not pure, and intermixtures thereof, are to be classified in hooding No. 31.05.
- For the purposes of heading No. 37-05, the term lother fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements in trogen, phosphorus or potassium.

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				Statis-	
Head-	Sub-	C		stical-	Rais of
ing	heading	ㅁ	Article Description	Unit	Duty
31.01	3101 00	û	Animal or Vagelable Fertilisers, Whether or Not Mixed Together or Chemically Treated: Fertilisers Produced by the Mixing or Chemical Treatment of Animal or Vegetable Products.	kg	free
31.02			Mineral or Chemical Fertilizers, Nitrogenous:		
	3102.10	9	— Urea, whether or not in acceptus solution	kg	free
	3102.2		Ammonium sulphate; double salls and mixtures of ammonium sulphate and ammonium nitrate:		
	3102.21	5	= Ammon um sulphato	kg	tree
	3102.29	ũ	= Other	kç	lrym
	3102.30	8	= Ammonium nitrato, whether or nor in aqueous solution	kg	free
	3102.40	2	 Mixtures of ammonism nitrate with calcium carbonate or of her inorganic non-fert lising substances 	kg	frae
	3102.50	7	- Sodium nitrale,	kg	Iree
	3102.60	1	 Double salts, and, mixtures of, calcium, intrate and ammonium nitrate. 	kg	Irae
	3102.70	6	- Catquum cyanamide	kg	lree -
_	3102.80	Ô	- Mixtures of usea and ammonium nitrate in agreous or ammoniacal solution	kg	free
	3102.90	5	= Other, including imixtures not specified in the foregoing subheadings.	kg	free
			Minard or Chambal Carthiana Dhambala		
31.03	0100.10		Mineral or Chemical Fertilisers, Phosphatic:	•	4
	3103 10	2	Superphosphates	s g ∙	free
	3103.20	7	—Basic slag	ky	free
	3103.90	9	—Other	kg	lree
31.04			Mineral or Chemical Fertilisers, Potassic:		
	3104.10	6	Carnallita, sysvile and other crude natural polassium salts	kg	free
	3104.20	0	—Polassium chlorida	kg	free
	3104 30	5	—Potassium sulphace	kg	free
	3104.90	2	—Other	kg	1ree
31.05			Mineral or Chemical Fertilisers Containing two or Three of the Fertilising Elements Nitrogen, Phosphorous and Potassium; Other Fertilizers; Goods of This Chapter in Tablets or Similar Forms or in Packages of a Gross Mass not Exceeding 10 Kg:		
	3 105 .10	4	—Goods of this Chapter in tablets or similar forms of in packages of a gross mass not exceeding 10 kg	kg	free
	3105 20	4	—Mineral or chemical lerblisers containing the three ferblising elements harogen, phosphorous and potassium	kg	1ree
	3105 30	9	— Diamnizmium: hydrogenoretophosphate (diamznor um phosphate)	kg	free
	3105.40	3	 Ammonium dihydrogenorthophosphate (mono- ammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) 	kg	ltee
	3105.5		 Other inviteral or chemical fertilisers containing the two fertilising elements introget; and phosphorous; 		
	3105.51	ä	Containing nitrates and phosphates	kg	free
	3105.59	5	= Other	kg	l'ee
	3105.60	2	Mineral or chemical fertilisers containing the two fertilising elements phosphorous and polassium	×g	free
	3105.90	6	- Olher	rny keg	[ces

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 32

TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

NOTES

- This Chapter does not cover the following:
 - (a) Separate chemically defined elements or compounds resoluting those of heading No. 32.03 or 32.04, morganic products of a kind used as luminophores (heading No. 32.05), glass obsuped from fused quants or other fused stick in the forms provided for in Feading No. 32.07, and also dives and other colouring matter out up in forms or packings for retail sale, of heading No. 52.12).
 - (b) Tannates and other larmin derivates of products of headings Nov. 29 36 In 29.39, 29 41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mustics (heading No. 27-15).
- 2 Heading No. 32 04 includes mixtures of stablished diazonium salts and couplers for the production of azoidyes.
- 3 Headings Nos. 32 03, 32,04, 32 05 and 32 06 apply also to proparations based on colouring matter (including, in the case of Heading No. 32,06, colouring pagments of Heading No. 26,30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispussed an increasing and including preparations of a kind used in the countracture of points, including enamels theading No. 32.12), or to other proparations of heading No. 32.07, 32.08, 32,09, 32,10, 32,12, 32,13 or 32.15.
- 4 Meading No. 32 08 includes so utions (excitating collections) consisting of any of the products specified in headings Nos. 39 09 to 39.13 in volable organic solvents when the mass of the solvent exceeds 50 per cent of the mass of the solution.
- 5 The expression "go during matter" in this Chapter does not include products of a find used as extenders in oil points, whether or not they are also suitable for colouring distinipers.
- 6 The expression istamping to is 1 in heading No. 32, 12 applies only to thin shoets of a kind used for printing, for example, back covers ut hat bands and consisting of.
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with giuo, gotalin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

				Stelis-	
Head-	Sub-	Ç		stical-	Rate of
inĝ	heading	D	Article Description	Unit	Duty
	<u> </u>				
32.01			Tanning Extracts of Vogetable Origin; Tannina and Their Salts, Ethera, Estera and Other Derivatives:		
	3201.50	7	—Cuebracho extract	kg	free
	3201.20	1	— Walle extract	kg	free
	3201.90	3	—Other	kg	Iree
32.02			Synthetic Organic Tanning Substances; Inorganic Tanning Substances; Tanning Preparations, whether or not Containing Natural Tanning Substances; Enzymatic Preparations for Pre-tanning:		-
	3202 10	0	— Synthetic organic tending substances	kg	fixe
	3202.90	7	Other	kg	free
32.03	3203.00	s	Colouring Matter of Vegetable or Animal Origio (Including Dyeling Extracts but Excluding Animal Black), Whether or Not Chemically Defined; Preparations as Specified in Note 3 to this Chapter Based on Colouring Matter of Vegetable or Animal Origin.	kg	fr ce
32.04			Synthetic Organic Colouring Matter, Whether or Not Chemically Defined; Preparations as Specified in Note 3 to This Chapter Based on Synthetic Organic Colouring Matter; Synthetic Organic Products of a Kind Used as Fluorescent Brightening Agents or as Luminophores, Whether or Not Chemically Defined;		
	3204.1		 Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter. 		
	3204.11	4	Disperse dyes and preparations based thereon	kg	free
	3204.12	0	 Acid dyes, weether or not pre-meta-lised, and preparations based thereon; mordant dyes and preparations based thereon	<9	fr o e
	3204.13	7	= Basic dyes and preparations based thereon	kg	free
	3204 14	3	- Direct diyes and preparations based thereon	kg	free
	3204.15	2	= Vatildyes (including those usable in that state as pigments) and proparations based thereon	×g	frea
	3204.16	6	= Reactive dijes and preparations based thereon	*g	free
	3204.17	2.	= Pigments and preparations based thereon	λg	f:ee

	A	et Ni	n. 2	20. 1998 CUSTOMS AND EXCISE ACT, 1998		
	3204.19		5	= Other, including mixtures of colouring matter of two or more of the		
				subheadings Nos. 3204.11 to 3204.19	×g	free
	3204.20		2	Synthetic organic products of a kind used as fluorescent brightening agents	kg	free
	3204.90		4	—Other	×g	free
32,05	3205 00		7	Colour Lakes; Preparations as Specified in Note 3 to This Chapter Based on Colour Lakes.	k g	fiee
32.06			• • •	Other Colouring Matter; Preparations as Specified in Note 3 to This Chapter (Excluding Those of Heading No. 32-03, 32-04 or 32-05); Inorganic Products of a Kind Used as Luminophores. Whether or Not Chamically Defined:		
	3206.1			· Partients and preparations based on trianium dioxide:		
	3206.11		1	- Containing 80 per cent or more by mass of trianium dioxide calculated on the dry mass	kg	tree
	3206 19		2	= Other	kg	trou
	3206.20			Pigments and preparations based on chromium compounds	kg	1ree
	3206.30		1	—Pigments and preparations based on cadmium compounds	kg	free
	3206.4			 Other colouring matter and other preparations: 		
	3206.41		5	= Ultramarine and preparations based thereon	kg	Ithh
	3206.42		1	 Lithopore and other pigments and preparations based on zinc sulphida. 	kg	Iree
~	3206.43		8	 Pigments and preparations based on hexacyanofertales (terrocyanides and terricyanides) 	kg	Iree
	3208 49		ß	= Other	Ng .	írea
	3206 50		3	—Inorganic products of a kind used as luminophores	kg	Irea
32.07				Prepared Pigments, Prepared Opacifiers and Prepared Colours, Vitritiable Enamels and Glazes, Engobes (Stips), Liquid Lustros and Similar Preparations, of a Kind Used in The Ceremic, Enamelling or Glass Industry; Glass Frit and Other Glass, in The Form of Powder, Granules or Flakes:		
	3207 10		9	Prepared pigments, prepared opacitiers, prepared colours and sinvar- proparations	<g< td=""><td>free</td></g<>	free
	3207.20		3	 Withfliable enamels and glazes, engages Islips) and similar preparations 	(g	free
	3257.30		8	—Liquid : ustres and similar preparations	K Ø	*ree
	3207.40		2	—Glass ful and other glass, in the form of powder, gradules or flakes	ĸg	14° ₀
32 .D8				Paints and Varoishes (including Enamels and Lacquers) Based on Synthetic Polymers or Chemically Modified Natural Polymers, Dispersed or Dissolved in a Non-aqueous Medium; Solutions as Defined in Note 4 to This Chapter:		
	3208.10		2	— Based on polyesiers	kq	16%
	3208.20 3208.90		7	Based on acrysp or vinyl polymers	kg	16%
		30	G	= Solutions as defined in Note 4 to this Chapter of silicones	kġ	free
		30	4	- Other	kg	16%
32.09				Paints and Varnishes (including Enamels and Locquers) Based on Synthetic Polymers or Chemically Modified Natural Polymers, Dispersed or Dissolved in an Aqueous Medium:		
	3209.10		ö	—Based on acrylic or vinyl polymers	kg	165:
	3209 9C	. 	2	—Olher	kç	16%
3 2 .10	3210 00)		Other Paints and Varnishes (Including Enamels, Lacquers and Distempers): Prepared Water Pigments of a Kind Used for Finishing Leather:		
		05	8	— Paints and varnishes (including enames, tacquers and distemperal)	kg	16%
		.40	Ö	—Propared water pigments of a kind used for linishing leather	kg	10°)
32.11	3211.00	· · ·	5	IPrepared Orlers	kç;	Ireo
32.12				Pigments (Including Metallic Powders and Flakes) Dispersed in Non-aqueous Media, in Liquid or Paste Form, of a Kind Used in the Manufacture of Paints (Including Enamels): Stamping Foils; Dyes and Other Colouring Matter Put up in Forms or Packings for Retail Sate;		
	321210)	3	—Steenping fails	kg	free
	3212.93)		—Other	-	
		10	7	 Aluminium powders or flakes dispersed in non-aqueous madia 	kg	18%
		.9C	5	= Other	kg	tree
32.13				Artists' Students' or Signboard Painters' Colours, Modifying Tints, Amusement Colours and the Like, in Tablets, Tubes, Jars, Bohles, Pans or in Skrillar Forms or Packings:		
	3253 10		7	—Calours in sals	kg	free
	3213.90)	3	—Other	kg	ree

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32.14		Gleziers' Putty, Grafting Putty, Resin Cements, Caulking Compounds and Other Mastics; Painters' Fillings; Non-refractory Surfacing preparations for Facades, Indoor Walls, Floors, Cellings or the Like.		
3214.10	D	—Glaziers' potty, gratting putty, resin cerrents, caution compounds and other mastics; painters' flings	kg	free
3214.90	7	Qa:e	kg	tree
32.15		Printing Ink, Writing or Drawing Ink and Other Inks, Whether or Not Concentrated or Solid:		
3215.1		—Presting ink		
3215 11	0	= Black	kg	free
321519	•	= Other	49	free
3215 90	-0	—Other	kg	tree

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CUSTOMS AND EXCISE ACT, 1998 CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

NOTES:

- Titls Chapter does not cover:
 - (a) Natural ofeoresins or vegetable extracts of heading No. 13 01 or 13.02;
 - (b) Soap or other products of heading No. 34.01; or
 - (c) Gum, wood or sulphate lurpenline or other products of heading No. 38.05.
- 2 The expression fodonlorous substances' in heading No. 33.02 refers only to the substances of heading No. 33.01, to odeorderous constituents isolated from those substances or to synthetic aromatics.
- 3 Meading Nosi 33,03 to 33 07 apply. There is, to products, whether or not mixed (other than aqueous distributes and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by sets than such use.
- 4 The expression "perfumery, cosmictic or total preparations" in heading No. 33 07 applies, interialia, to the following products scented sachets, adoitierous preparations which operate by burning; perfumed papers and papers impregnated or covered with cosmetics, contact lens or artificial eye solutions, wadding, teh and nonwovens, impregnated, coated or covered with overture or cosmetics; animal toilet preparations.

				Statis-	
 Head	i- Sub-	c		stical-	Rate of
log	heading	D	Article Description	Unit	Ωuty
33.0	1		Essential Oils (Terpenefess or not), Including Concretes and Absolutes; Resincids; Extracted Oleoresias; Concentrates of Essential Oils in Fats, in Fixed Oils, in Waxes or the Like, Obtained by Enflaurage or Maceration; Terpenic By-products of the Deterpenation of Essential Oils; Aqueous Distillates and Aqueous Solutions of Essential Oils;		
	3301.1		—Essential oils of citrus fruit		
	3301.11	5	- Of bergamot	kg	free
	3301.12	1	= O1 prange	kg	free
	3301 13	В	= Of leman	₹g	tr ge
	3301.14	4	= Of lime	kg	free
	3301 19	6	- Other	kg	free
	3301.2		—Essential oils other than those of otrus fruit:		
	3301.21	4	- Ol geranium	kg	'reo
	3301.22	6	= OI jasmin	kġ	troe
	3301 23	2	= Of lavendor or of lavandin	3g	free
_	3301.24	9	= Ol poppermici (mentha piperila)	kg	frise
	3301 25	6	■ Of other mists	kg	1ree
	3301.26	1	= O1 vetiver.	kg	tree
	3301.29	0	= Other	kg	free
	3301 30	Ä	- Resinands	kg	tree
	3301.90	•	- Other.	9	1102
) 2	Aqueous distillates and aqueous solutions of essential oils	kg	20%
	.20	_	Extracted oliquesias obtained from extraction of oppure		15%
	.36		Extracted afeoresins obtained from the extraction of I quotice	kg	15%
	.ar .at0		Extracted decresses obtained from the extraction of hops	kg L=	
				kg	1ree
	.54	ł 1	 Extracted afeoresins obtained from the extraction of pyrethrum or of the roots of plants containing rosenose. 	kg	frue
	.60	9	 Other extracted ofegresins obtained from the extraction of natural cellular raw plant materials, suitable for pharmaceutical purposes 	kg	15%
	70	6 (Other extracted ofecesins obtained from the extraction of natural cellular row plant materials. 	kg	25%
	.90	0	- Olher	kg	1ree
33.0			Mixtures of Odoriferous Substances and Mixtures (including Alcoholic Solutions) With a Basis of One or More of These Substances, of a Kind Used as Raw Materials in Industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages:		
	3302.10	2	— Ot a kind used in the food or drink adustnes	kg	10%
	3302.90	-	— Other:	- 4	
		· 6	= Containing, by volume, 50 per cent or more ethyl or propyl attohol.		
	. 14	, 0	(excluding perfume bases)	kg	10%

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		.90 	4	- Olher	kg	ree	
33.03	3303.00		1	Perfumes and Tollet Waters	kg	26%	
33.04				Beauty or Make-up Proparations and Preparations for the Care of the Skin (Excluding Medicaments), including Sunscreen or Sun Tan Preparations: Manicure or Pedicure Preparations:			
	3304.10		3	—Lip make-up preparatoris.	kg	245:	
	3304.20		4	Eye rrake up preparations	kg	24°,	
	3304 30		ü	Manicure or pedicure preparations	kg.	24%	
	3304.9			Olher			
	3304 91		5	= iPowders, whether or not compressed	λg	24%	
	3304,99		3	= Other	×g	24%	
33.05				Preparations for Use on the Hair;			
	3305 :0		3	—Shampoos	Хij	\$4°°	
	3305 20		a	— Preparations for permanent waving or straightening	kg	24%	
	330 6 30		2	- Hair langung.	kg	24* '	
	3305.90		а	—Other	kg	24°c	_
33.06			•	Preparations for Oral or Centel Hygiene, including Denture Fixative Pastes and Powders; Yarn Used to Clean between the Teeth (Dental Floss), in Individual Retail Packings:			
	3306.10		7	— Dentifices	kg	12%	
	3306.20			— Yam used to close between the teeth (entail floss).			
		10	-	= Of high tonacily aramic yark	kg	free	
	Anar as	90		- Other	kg	15°3	
	3306.90		3	—Other	<u 1	12%	
33.07				Pre-shave, Shaving or After-shave Preparations, Personal Deodorants, Bath Preparations, Depilatories and Other Perfumery, Cosmetic or Tollet Preparations, Not Elsewhere Specified or Included; Prepared Room Deodorisers, Whether or Not Perfumed or Having Disinfectant Properties:			
	3307 10			— Pre-shave, shaving or ofter-shave preparations			
		.10	в	= Styptic pencits	kg	15%	
		.90	6		kg	24%	
	3307 20		5	—Personal deodorants and anti-porspirants	kg	24%	
	3307 30		ŋ	Perfumed bath salls and other bath preparations	kg	24%	
	3307.4			 Preparations for perfuring or doodorating rooms including adoinerous preparations used during religious riles; 			
	3307.41		0	"Agarbatt" and other adoriferous preparations which operate by bursing	kg	50-2	
	3307.49		_	Other.			
		.20		 In immediate packings of a content of not more than 5 kg or in containers holding not more than 51 (excluding activated carbon). 	kg	14%	
		90	1	- Other	kg	10%	
	3307.90		,	= Other:	le e		
		10 90		Contact lens or artificial eyo solutions, including soluble tablets. Other	kg kg	free 241%	
			.,	. umai			

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANOLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

NOTES:

- This Chapter does not cover the following:
 - (a) Edible mixtures or preparations of animal or vegetable fals or or significant used as mould release preparations (heading No. 15.17);
 - (b) Separate chemically delined compounds; or
 - (c) Shampeds, dentifices, shaving cleams and foams, or bath preparations, containing scap or other organic surface-active organic (heading No. 33 05, 33.06 or 33.07).
- For the purposes of heading No. 34-01, the expression isospil applies only to scap soluble in water. Scap and the other
 products of heading No. 34-01 may contain added substances (for example, disinfectants, abrasive powders, tillors or
 medicanients). Products containing abrasive powders remain classified in heading No. 34-01 only if in the form of bors, takes
 or moulded pieces or shapes. In other forces they are to be classified in heading No. 34-05 as "scouring powders and similar
 preparations.".
- 3 For the purposes of liesting No. 34.02, "organic sudice-solive agents" are products which when mixed with writin at a concentration of 0.5 per cont at 20°C and left to stand for one hour at the same temperature.
 - (a) give a transparent or transport tiguid or stable emulsion without separation of insoluble matter, and
 - (b) seduce the surface tension of water to 4.5 x 10 Nnh (45 dynerom) or less.
- In heading No. 34.03 the expression "petroleum bis and ofs obtained from bituminous minerals" applies to the products
 defined in Note 2 to Chapter 27.
- 5 In heading No. 34-94, subject in the reclusions provided below, the expression "artille at waxes and prepared waxes, applies only to.
 - (A) Chemically produced organic products of a waxy character, whether or not water-soluble,
 - (B) Products obtained by mixing different waxes:
 - (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

4

- (a) Products of heading No. 15.16, 34.02 or 38,23, even if having a waxy character:
- (b) Unmixed animal waxes and unmixed vegetable waxes, whether or not refined or coloured, of heading No. 15.21,
- (c) Mingral waxes and similar products of licating No. 27-12, whether or not internixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings Nos. 34-05, 38-09, etc.).

				Şiştiş-	
Head-	Sub-	¢		atical-	Rate of
Ing	heading	0	Article Description	Unit	Daty
34,01			Soap: Organic Surface-active Products and preparations for use as Soap, in the form of Bars, Cakes or Moulded Pieces or Shapes, whether or not Containing Soap: Paper. Wadding, Felt and NonWovens, Impregnated, Costod or Covered with Soap or Detergent:		
	3401.1		 Soap and organic surface active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, telt and nonwovens impregnated coated or covered with soap or detergent; 		
	3401.11	7	For toilet rise ; neluding medicated products)	kg	20 1
	3401 19	В	= Other	kg	2C°a
	3401.20	5	- Soap in other lorms	kg	20%
34.02			Organic Surface-active Agents (Excluding Scap): Surface-active Preparations, Washing Preparations (Including Auxillary Washing Preparations) and Cleaning Preparations, whether or not Containing Scap (Excluding Those of Heading No. 34.01):		
	3402 1		Organic surface active agents, whether or not put up for retail sale.		
	3402.11		= Anionic:		
	.10	8	 In immediate packings of a content not exceeding 10 kg 	kg	20%,
	.20	5	 In immediate packings of a content exceeding 10 kg 	kg	17%
	3402.12	7	Cationic	kg	20%
	3402.10	3	= Non-ionic	kg	20%
	3402.19	1	:: Other	kg	20%
	3402.20	9	- Preparations put up for relail sale	kg	20%
	3402.90	٥	= Othe: .	kg	20%

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34.03

Lubricating Preparations (Including Cutting-oil Preparations, Bolt or Nut Release Preparations, Anti-rust or Anti-corrosion Preparations and Mould Release Preparations, Based on Lubricants) and Preparations of a Kind used for the Oil or Greese Treatment of Textile Meterials, Leather, Furskins or Other Materials, but Excluding Preparations Containing, as Basic Constituents, 70 per cent or More by Mass of Petroleum Oils or of Oils Obtained From Bituminous Minerals:

	3403.1			—Containing petroleum or sion oils obtained from bituminous minerals.			
	3403.11		4	 Preparations for the treatment of textile materials, leather, furskins or 			
				other materials	kg	freis	
	3403.19		5	= Othor	kg	1ree	
	34039			—Other:			
	3403,91		o	 Preparations for the treatment of textile materials, leathor, furskins or other materials 	kg	Iree	
	3403.99		1	= Othga	kg	frae	
34.04	- • · · · · · · ·		• • •	Artificial Wayes and Prepared Waxes:		- · - · · ·	
	3404 10	ı	1	—Of chemically modified lighte	kg	16%	
	3404.20	ı	6	—Of polyathylene grycol	Rg	15%	
	3404 90	ı	θ	-Other	kg	15%	,
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 Wexes of Heading No. 34.04):			
	3405.10	ı	5	- Polishes, creams and similar preparations for footwear or lenther	kg	15%	
	3405.20	I	1	Polishes, creams and similar preparations for the maintanance of wooden furniture, floors or other woodwork.	kg	15%	
	3405.30	:	4	Potishes and similar preparations for coachwork (Excitating metal polishes	kg	15%	
	3405.40		9	—Scouring pastes and powders and other scouring preparations	kg	15%	
	3405.00			Other:	-		
		.10	9	= Grinding preparations of diamond dust, powder or grit	kg	Iree	
		90	7	= Other	kg	:5%	
34.06	3406.00)	4	Candles, Tapers and the Like	kg	28%	
34.07	3407.00)	8	Modelling Pastes, including Those put up for Children's Amusement; Preparations Known as "Dental Wax" or as "Dental Impression Compounds", put up in Sets, in Packings for Retail Sale or in Plates, Horseshoo Shapes, Sticks or Similar Forms; Other Preparations for use in Dentistry, With a Basis of Plaster (of Calcined Gypsum or Calcium Sutphate)	k g	10%	-~

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

NOTES

- This Chapter does not cover.
 - (a) Yixisis (heading No. 21.02),
 - (b) Blood fractions (other than blond a burner not prepared for therapoutic or prophyticing uses), medicaments and other products of Chapter 30;
 - (c) Enzymalic preparations for pre-tanning (heading No. 32.02);
 - (d) Enzymatic scaling or washing preparations and other products of Chapter 34;
 - (e) Hardened proteins (heading No. 39-13); or
 - (I) Gristin products of the printing industry (Chapter 49)
- 2 For the purposes of reading Nn. 95 05, the term ideatine "trinered starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 per cent. Such products with a reducing sugar content exceeding 10 per cent fact in heading No. 17.02.

لبعمنا				Statis-	
Head-	Şu b -	С		etical-	Rate of
ing	heading	D	Article Description	Unit	Duty
35 O1			Casein, Caseinates and other Caseth Derivatives, Casein Glues:		
3 5.01	3501.10	2	Casen	kg	free
	3501.10	9	- Other	19 4 9	fiee
			———————————————————————————————————————		
35.02			Albumina (Including Concentrates of Two or More Whey Proteins, Containing by Mase More Than 80 Per Cent Whey Proteins, Calculated on the Ory Matter), Albuminates and Other Albumin Derivatives:		
	3502 1		—Egg albumin:		
	3502 11	2	- Dried	kg	5c.5
	3502 19		= Other:		
	-	0	· Liquid	kg	25%
	.90	_	Other Milk althorin, including concentrates of two or more whey proteins.	kg	5°%
	3502.20	0	, ,	kq	1rea
	3502 90		= Other	kg	frin:
35.03	3509 00		Gelatin (Including Gelatin in Rectangular (Including Square) Sheets, Whythor or not Surface-worked or Coloured) and Gelatin Derivatives; Isinglass; Other Glues of Animal Origin, Excluding Casein Glues of Heading No. 35.01:		
	.10	2	= Gelatin, in immediate packings of a content not exceeding 10 kg	kg	185:
	.30	7	- Gelatin derivatives	kg	9%
	.90	0	≟ Other	kg	Iree
35.04	3504.00	9	Peptones and Their Derivatives; Other Protein Substances and Other Derivatives, Not Elsewhere Specified or Included: Hide Powder, Whether or Not Chromed.	kg	free
35.05			Dextrins and Other Modified Starches [for Example, Pregulatinised or Esterified Starches); Glues Based on Starches, or on Dextrins or Other Modified Starches:		
	3505.10	7	—Dextros and other modified strashes	kg	Iree
	3505.20	1	-Glucs	kg	írea
35.06			Prepared Glues and Other Prepared Adhesives, Not Elsewhere Specified or Included; Products Sulfable for use as Glues or Adhesives, put up for Retail Sale as Glues or Adhesives, not Exceeding a Net Mass of 1 kg:		
	3506.10	a	 Products suitable for use as glues or adhesives, put up for retail safe as glues or adhesives, not exceeding a net mass of 1 kg	kg	free
	3506.9		—Other:		
	3506.91	3	= Adhesives based on rubber or plastics (including artificial resins)	kg	Iree
	3506.99	4	= Other	kg	free
25.07			Enzymes; Prepared Enzymes not Elsewhere Specified or Included:		
35.07			—Rennel and consentrates thereof	kg	írea
•••	3507.10	-		M(4.3	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

NOTES:

- 1 This Chapter does not cover separate chemically defined compounds other than those described in Note 2(a) or (b) todow:
- 2. The expression "articles of combustible materials" in heading No. 36 06 applies only to
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, fuels with a basis of alcohol, and similar prepared fuels, in solid or sent-solid form;
 - (b) Liquid or liquelied-gas fuels in containers of a kind used for filling or relitling eigeboth or similar aghters and of a capacity not exceeding 300 ml; and
 - (c) Resin torchos, hrelighters and the like.

٠:

				Statis-		
Head-	Sub-	C		stical-	Rate of	
inģ	heading	D	Article Description	Unit	Duty	
36.01	3601.00	3	Propellant Powders	kg	12%	
36.02	3602.00	3	Prepared Explosives (Excluding Propellent Powders)	kg	free	
	3603-00	7	Safety Fuses; Detonating Fuses; Percussion or Detonating Capa; Igniters; Electric Detonators.	kg	free	
36.04			Fireworks, Signalling Flares, Rain Rockets, Fog Signals and Other Pyrotechnic Articles:			
	3604 10	5	—Fireworks	kg	Ireu	
	3504.90	1	—Other	kg	frae	
36.05	3605.00	4	Matches (Excluding Pyrotechnic Articles of Needing No. 36.04)	kg	15%	
36.06			Ferro-cerium and Other Pyrophoric Alloys in All Forms; Articles of Combustible Materials as Specified by Note 2 to This Chapter:			
	3606.10	2	 Liquid or liquefied gas feets in containers of a kind used for filling or refilling digerate or similar lighters and of a capacity not exceeding 300 ml. 	i g	fice	
	3606.90	9	Other,	kg	free	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

NOTES:

- 1. This Chapter does not cover waste or scrap.
- In this Chapter the word, photographic relates to the processicy which visible images are formed directly or indirectly, by the action of light or other forms of radiation on photosens live surfaces.

				Statis-	
Head-	Sub-	Ċ		ştiçal-	Rate of
ing	heading	D	Article Description	Unit	Duty
97.01			Photographic Plates and Film in the Flat, Sensitised, Unexposed of any Material (Excluding Paper, Paperboard or Textiles); Instant Print Film in the Flat, Sensitised, Unexposed, Whether or Not in Packs:		
	3701,10		· ·For X·ray		
	.10	3	= Fluorographic plates and firm in the flat	nr²	1ree
	90	_	= Oliver	m²	17%
	3701.20	o	—instant gant lilm	kg:	Iree
	370130	-	Other plates and film, with any side exceeding 255 mm	5	
	25	٥	= Offset duglicating masters and httpographic plates, of aluminium .	m²	15%
	60	_	= Other, orthochromatic	π²	15%
	.90	-	» Other	 m²	Free
	3701.9	_	—Other:		·
	3701.91	9	- For colina phatography (polychrome)	kg	free
	3701.99	*	= Other.		1.00
	.45	2	 Offset duplicating masters and I thographic plates of atuminium. 	rn ²	15%
	.70	_	Other, orthochromatic	m ²	15%
	.90	5	- Other	m²	free
37.02	3702.10 3702.20	1	Photographic Film in Rolls, Sensitised, Unexposed, of Any Material (Excluding Paper, Paperboard or Textiles); Instant Print Film in Rolls, Sensitised, Unexposed: — For X-ray — Instant print film	m² m²	tree treu
	3702.3	•	—Other film, without perforations, of a width not exceeding 105 mm.		
	3702.31	5	- For colour photography (polychroine)	ш	free:
	3702.32	-	= Other, with silver halide amulsion:		
	.10	g	- Oribochromatic firm	m²	17%
	90	-	- Other	m²	free
	3702.39	•	• Olher.	""	100
	.10	а	- Orthochromatic Julm	m²	17%
	90	_	- Oiher	m ²	free
	3702.4	•	—Other film, without perforations, of a width exceeding 105 mm;		
	3702 41	9	 Ot a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome). 	m²	free
	3702 42		 Of a width exceeding 610 mm and of a length exceeding 200 m, (excluding that for colour photography). 		
	20	0	Orthochromatic film:	m²	17%
	.90		· Other	m²	free
	3702 43		 Of a width except by 610 mm and of a length not exceeding 200 m. 		
	.1D	₿	Orshochromatic film	m²	17%
	.90	8	- Other	m ²	free
	3702 44		- Ot a width exceeding 105 mm bull not exceeding 610 mm.		
	.10	6	- Orthoshromatic film	m ²	17%
	90	4	Other	m^2	fiee
	3702.5		—Other film, for calour photography (polychrome):		
	3702.51	4	= Of a width not exceeding 16 mm and of a length not exceeding 14 m	m	free
	3702 52	۵	- Of a width not exceeding 16 mm and of a length exceeding 14 m	m	free
	3702.53	7.	= Of a width exceeding 16 mm but not exceeding 35 imm and of a length not exceeding 30 m, for slides.	m	free

	Government Gallette De State 1970		. 417. 4 74117
Act So	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
3702 54 3	not exceeding 30 m (excluding that for slides)	m	ree
3702 55 7	Of a width exceeding 15 mm but not exceeding 35 mm and of a length		4
07/0/66 0	exceeding 30 m	М	free
3702.56 6 3702.9	Ot a width exceeding 35 mm	171	free
3702.91	 Of a width not exceeding 16 mm and of a length not exceeding 14 m; 		
.20 7	- Orlitochromatic lam	m	15%
.90 8	- Other	т.	free
3702 92	 Of a width not exceeding 16 mm and of a length exceeding 14 m 		122
20 3	- Orthochromatic film	m	15%
90 4	- Other	m	free
3702.93	 Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m; 	h	
20 5	- Orthochromatic Lim	rn	1.5%
.90 0	- Olner	m	Iree
3702.94	 Of a width exceeding 16 mm out not exceeding 35 mm and of a length exceeding 30 m 	lı	
.20 6		т	15%
90 7		ιπ	liee ,
3702 95	= Of a width exceeding 35 mm		
20 2		т	15%
.90 3	- Other	n)1	free
03	Photographic Paper, Paperboard and Textiles, Sensitised, Unexposed:		
3703 10	 In to slot a width exceeding 610 min. 		
.10 0	 Paper, in rolls of a width exceeding 1000 mm and of a length exceeding 	g	
	100 m	kg	free
.90 9		kg	10°a
3/03/20 8	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	kg	10°%
3703.90 6	—Other	kg	10%
D4 3704 00	Photographic Plates, Film, Paper, Paperboard and Textiles, Exposed but No Developed:	ot	
10 0	—Cinematographic film	kg	Iree
90-3		kg	1059
ОБ	Photographic Plates and Film, Exposed and Developed (Excludin Cinematographic Film):	B	
3705.10 C		kg	10%
3705.20 9	· · Migref (ms	kg	Iree
3705.90 7		kg	10%
06	Cinematographic Film. Exposed and Developed, Whether or No.		
	Incorporating Sound Track or Consisting Only of Sound Track:		
3706.1C 4	— Of a width of 35 mm or more	-m	free
3706 90 - 0	—Olhar	m	free
07	Chemical Properations for Photographic Uses (Excluding Varnishes, Gluo: Adhealves and Similar Preparations): Unmixed Products for Photographi Usos, Put up in Measured Portions or Put up for Retail Sale in a Form Reso for Use:	·C	·· ····· · ·
3707.10 6	 Sensitising emulsions	kg	1ree

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

NO*ES

- 1. This Chapter does not cover
 - (a) Separate chomically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite theading No. 38.011.
 - (2) Insectiones, redeninges, lunguages here-cases, anti-sprouting products and plant-growth regulators, disinfections, and similar products, put up as described in heading No. 33 08.
 - (3) Products put up as charges for tire extinguishers or put up in fire exanguishing grenades (neading Nu. 38-13);
 - (4) Products specified in Note 2(a) or 2 (c) below.
 - (b) Matures of chemicals with foodstults prother subviances with nutritive value, of a kind used in the preparation of human boodstults (generally, heading No. 21 Gb).
 - (a) Modicanien's (hearing No. 00.03 of 55 04).
 - (d) Spent catalysts of a kind used for the extraction of base motals or for the manufacture of chemical compounds of base motals, (heading No. 26.20), spent catalysts of a kind used principally for the recovery of precious metal, (heading No. 74-12) or catalysts consisting of motals or metal alloys in the form of, for example, linely divided powder or woven gauze (Section XIV of XV).
- 2 Highling No. 38 24 includes the following goods which are not to be classified in any other heading of this Schedule:
 - (a) Cultured crystals (excluding optical elements) of a mark of not less than 2.5 g each of magnesium axide criotithe halidos of the alkali or alkaline earth motals.
 - (b) Fuse, oil, Dippe sicil.
 - (n) link removers put up in packings for retail sale.

÷

- (d) Steney correctors and other correcting fluids put up in packings for retail sale; and
- (e) Colamic tiring testers, lus ble (for example, Seger cones).

Head Sub- C					Şiştis-	
Artificial Graphite; Colloidal or Semi-colloidal Graphite; Preparations Based on Graphite or Other Carbon in the Form of Pastes, Blocks, Plates or Other Semi-manufactures; 3801 10 8 — ArtiScal graphite	Head-	Sub-	c		sticat-	Rate of
on Graphile or Other Carbon in the Form of Pastès, Blocks, Plates or Other Semi-manufactures; 3801 10 8 — Artivala graphile	ing	heading	D	Article Description	Unit	Duty
3801 20 2 — Colloida: or semi-colloidal graphile	38.01			on Graphite or Other Carbon in the Form of Pastes, Blocks, Pistes or Other	·	
3801 30 7 — Carbonaceous pastes for electrodes and similar postes for lumace lineagy kg feee		3801 10	8	—Artificial graphite	kg	fre e
38,02 Activated Carbon; Activated Natural Mineral Products; Animal Black; 100		3801.20	2	—Colloida: or semi-colloidal graphile	Хg	ree
Activated Carbon; Activated Natural Mineral Products; Animal Black;		3801.30	7	- Carbonaceaus pastes for electrodes and similar pastes for lumace linears	×g	f:ee
Activated Carbon; Activated Natural Mineral Products; Animal Black, lectuding Spont Animal Black: 3802 10		3801 90	4		*9	"i cc
38.03 3803.00 6 Tall Oil, Whether or Not Refined	38.02	· · · · · · · · · · · · · · · · · · ·		Activated Carbon; Activated Natural Mineral Products; Animal Black,		
38.03 3803.00 6 Tatl Oil, Whether or Not Refined		3802 10	•	—Activated carbon	kg	*ree
38.04 3804.00 Residual Lyes From the Manufacture of Wood Pulp, Whether or Not Concentrated, Desugared or Chemically Treated, Including Lightin Sulphonates, But Excluding Tatl Oil of Heading No. 38.03 Gum, Wood or Sulphate Turpentine and Other Terpenic Oils Produced by the Distillation or Other Treatment of Coniferous Woods; Crude Dipentent; Sulphate Turpentine and Other Crude Para-cymene; Pine Oil Containing Alpha-terplineol as the Main Constituent: 3805.10 2 —Gum, wood or sulphate turpe Mine oils		3802.90	В	—Other	kg	free
38.04 3804.00 * Residual Lyes From the Manufacture of Wood Pulp, Whether or Not Concentrated, Desugared or Chemically Treated, Including Lightin Sulphonates, But Excluding Tail Oil of Heading No. 38.03	38.03	3803.00	C		_	1rea
Distribution or Other Treatment of Coniferous Woods; Crude Dipentens; Sulphite Turpentins and Other Crude Para-cymens; Pine Oil Containing Alpha-terpineol as the Main Constituent: 3805.10	38.04	3804.00		Residual Lyes From the Manufacture of Wood Pulp, Whether or Not Concentrated, Desugared or Chemically Treated, Including Lignin		1ree
3805-20 7 - Pwe or	38.05			Distillation or Other Treatment of Coniferous Woods; Crude Dipentens; Sulphite Turpentins and Other Crude Para-cymene; Pine Oil Containing		
3805.90 9 —Other		3605.10	5	— Gurn, wood or sulphate turpertine rids	kg	free
38.06 Rosin and Resin Acids, and Derivatives Thereof; Rosin Spirit and Rosin Cita: Run Gurta: 3806.10 6 —Rosin and rosin acids		3805.20	7	- Pire oi	kg	Iree
Hun Gums: 3806.10 6 —Rosin and rosin acids		3805.90	9	—Other	kg	Iree
3806.20 D —Salls of rose, of rese acids or of derivatives of rose or reserrateds, excluding	38.06					
		3806.10	6	—Aosin and rosin acids	kg	Irea
		380620	D			řee
3806 3D 5 — Ester gums		3805 30	5	— Ester gums	<g< td=""><td>frec</td></g<>	frec
3806.90 2 —Other kg free		3806 90	2	—Greer	kg	free

38.07	3807.00		5	Wood Tar; Wood Tar Olls: Wood Creosote; Wood Naphtha; Vegetable Pitch; Brewers' Pitch and Similar Preparations Based on Rosin, Resin Acids or on Vegetable Pitch	kış	free	
98.08				Insecticides, Rodenticides, Fungicides, Herbicides, Anti-sprouting Products and Plant-growth Regulators, Disinfectants and Similar Products, put up in Forms or Packings for Retail Sale or as Preparations or Anticles (for Example,			
				Sulphur-treated Bands, Wicks and Candles, and Fly-papers):			
	3808.10		3	Insectoidus	kg	írea	
	3868 20			—Fungicides.	•		
	****	.20	2	 Surfable for the freatment of wood, plants, trees or seed. (excluding those containing compounds of copper, chromium and arsenic or metallic compounds of dithincarbamates or bis-dithiocarbamates as active ingredient). 	₹g	tien	
		.90	3	- Other	*g	10%	
	3608.30			Herbicides, anhi-sprouling products and plant-growth regulators.	~9	1070	
	0000.00	.0a	3	= With atrazine as active ingredient	kg	12%	
		.10		- With elactifor as active ingredient	kq	10%	
		.17	_	= With diuron or simazine as active ingredient,	kg	14%	
		30	-	With 2-methyl-4-chlorophenoxyacetic acid or its derivatives as active ingredient	~g kg	12%	
		.35	5	- With 2,4-dichlorophenoxyacetic acid or its derivatives as active	*		
				ingredient	kgi	12%	
		40	1	→ With Inturatin as active ingredient	kg	10%	
		80	O	 Other plant-growth regulators and anti-sprouting products (1). 	kg	10%	
	3808.40	90	₿	Other - Distriectants:	kg	Irec	
		.10	4	 In sinmediate packings of a content not exceeding 5 kg or in containers. 			
				holding not more than 5 l	kg	15%	
		.20	:	 Other, with a coal far derivative as active ingredient 	×g	15%	
		.90	2	~ Qiher	kg	trac	
	3868.90	ı	2	—Other	kg	free	
	3809.10	ı	7	Dyestuffs and Other Products and Preparations (for Example, Dressings and Mordants), of a Kind Used in the Textile, Paper, Leather or Like Industries. Not Elsewhere Specified or Included: —With a basis of anythogous substances	kg	1rec	
	3809.9 3809.91		1	—Other: = Of a kind good in the toxt le or like industries	kg	lruc	
	3809.92		ß	- Of a kind used in the paper of like industries		Iree	
	3809.93		2	= Of a kind used in the leather or like industries,	kg kg	tree	
	3609.83		. . .	= Of a kind dadd in the reaction of the today to a			
18.10	•			Pickling Preparations for Metal Surfaces; Fluxes and Other Auxiliary Preparations for Soldering, Brazing or Welding; Soldering, Brazing or Welding Powders and Pastes Consisting of Metal and Other Materials; Preparations of a Kind Used as Corea or Costings for Welding Electrodes or Rods:			
	381C 1C)	7	—Picking preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	49	free	
	3810.90	,	3	—Other	< g	free	
18.11				Anti-knock Preparations, Oxidation inhibitors, Gum inhibitors, Viscosity Improvers, Anti-corrosive Preparations and Other Prepared Additives, for Mineral Oils (including Gasoline) or For Other Liquids Used for the Same Purposes as Mineral Oils:			
	3811.1			—Anti-knock preparations:			
	3811 11		7	= Based on load compounds	kg	free	
	3811 19	•	Ŗ	- Other	kg	free	
	3811.2			—Addrives for lubricaling ods:			
	3811 21		1	 Containing patroleum of significal cotained from bituminous materials. 	kg	1/60	
	3811.29	•	2	= Olher ,	kg	free	
)	7	— Оф. м	kg	tree	
	38 11.90			Prepared Rubber Accelerators; Compound Plasticisers for Rubber or			
38.12				Plastics, Not Elsewhere Specified or Included, Anti-oxidising Preparations			
38.12	!		_	Plastics, Not Elsewhere Specified or Included; Anti-oxidising Preparations and Other Compound Stabilisers for Rubber or Plastics;	ko	174:	
38.12	3812.10		4	Plastics, Not Elsewhere Specified or Included; Anti-oxidising Preparations and Other Compound Stabilisers for Rubber or Plastics; — Prepared subber accelerates	kg ka	17% free	
38.12	!	}	9	Plastics, Not Elsewhere Specified or Included; Anti-oxidising Preparations and Other Compound Stabilisers for Rubber or Plastics;	kg kg	17% free	

	Ac	ı Nn.	28, 1998 CUSTOMS AND EXCISE ACT, 1	998		
	2	90 B	 Compound stabilisers confaming cadmium caprylate, cad naphihanatebenzoate, cadmium octoate, burium caprylate, b nonyl phenate, dibutyltin thioglycolate, dimethylbn thioglycolate 	anum , zinc	I	
		0 9	octoate, pobissium octoate or zinc slearate		kg kg	13% 10%
				::		
38,13	3813 00		Fire-extinguishing Grensdes:	arged		
		5 1	—Preparations in Equid form, containing fluor-te compounds or containing o	orotea.	kg	1.7%
	2.	09	—Other		kg	free
38.14	3814 00	7	Organic Composite Solvents and Thinners, Not Eisewhere Specific Included; Prepared Paint or Varnish Removers		kg	15%
38.15			Reaction Initiators, Reaction Accelerators and Catalytic Preparation Elsewhere Specified or Included:			
	3815.1		—Supported catalysts			
	3815.11	1	= With nickel or nickel compounds as the active substance		kg	fr ee
	3815.12	В	- With pregious metal or precious metal compounds as the			
	D045 +D		substance		kg	1ree
	3815.19 3815.90	2	- Other		kg	free troo
	3615.90	'.			kg	1rea
38.16	3815.00	4	Refractory Cements, Mortars, Concretes and Similar Compositioning Products of Heading No. 38.01)		kg .	Irau
38.17			Mixed Alkylbenzeres and Mixed Alkylnaphthalenes (Excluding The Heading No. 27.07 or 29.02):	ose of		,
	3817.10	2	Mixed auxyltrenzencs		kg	13%
	3817.20	7	—Mixirs! auxylinaphthalones		kg	hoe
	• • • • • • • • • • • • • • • • • • • •		Charlest Flames, Breakton and In Flater levels from at			
36.16	3818 00		Chemical Elements Doped for use in Electronics, in the Form of Waters of Similar Forms; Chemical Compounds Doped for U Electronics:			
	3818 00.1	0 9	—Chemical elements		kg	fr(ex
		20 6	—Chemical compositios, packed for retact sale		kg	14%
	.9	10 7	Other		ký	10%
38.19	3819.00		Hydrautic Brake Fluids and Other Prepared Liquids for Hydransmission, Not Containing or Containing Less Than 70 per cent by of Petroleum Olls or Oils Obtained From Bituminous Minerals:			
		IÇ 2	— Hydroulic brake Buids		kg	14%
	9	00	— O⊅er		kg	10%
		٠٠٠٠٠	4 of the same Proposal and and Proposal Problem Problem			• ^^
	3620 00	5 9	Anti-freezing Preparations and Prepared De-Iding Fluids Prepared Culture Media for Development of Micro-organisms			10%
- 30.61	3821 00		Lisher on collidia woods for prescondition of wich collisionality ********	• • • • • • • • • • • • • • • • • • • •	kg	free
39.22	3822.00	2	Diagnostic or laboratory Reagents on a Backing and Prepared Diagno Laboratory Reagents whether or not on a Backing (Excluding the Heading No. 30.02 or 30.06)	080 OI	h.s	leuro
			reduing No. 30.32 of 30.30)	 	kg · · · · · · · · · ·	lras)
38,23			Industrial Monocorboxylle Fatty Acids; Acid Oils from Refining; Ind Fatty Alcohols:	U\$(rip)		
	3823 1	_	 Industrial monocarboxytic farty saids, acid pils from returning. 			4
	3823 11	7	= Stearc acid		kg	fiee
	3823.12	3	= Ole.c acid		kg	free
	3823.13	7	= Tall on fatty acids		kg	10%
	3823.19	8 8	= Other: Industrial fafty alcohols		kg ka	10% 10%
	3823.70		- modamanany acombia	 .	kg	10%
38.24			Prepared Bindors for Foundry Moulds or Cores; Chemical Product Preparations of the Chemical or Alied Industries (including those Como! Mintures of Natural Products), Not Elementer Specified or Inc. Residual Products of the Chemical or Alied Industries, Not Elsa Specified or Included:	alsting Judod;		
	3824.10	4	—Prepared binders for founday moulds or cores		kg	free
	3824.20	9	-Naphthenic acids, their water-insoluble salts and their esters		kg	free
	3824.30	3	—Non-agglomerated metal carbides mixed together or with metaltic binde	rs:	kg	tree
	3824.40	8	— Propared additives for comenis, mortars or concretes		kg	free
	3824.50	2	— Non-refractory morbals and concretes		kg	frea
	3824 60	7	—Sorbitol (excluding that of subheading No. 2905.44)		kg	free

Act	No. 20	6. 1998 CUSTOMS AND EXCISE ACT, 1998		
3624.7		Mixtures containing perhalogenaled derivatives of acyclic hydrocarbons containing two or more different halogens;		
3824 71	В	 Contaming poyclic hydrocarbons perhalogenoled only with fluorine and chloring. 	kg	10"
3824.79	9	 Other 	kç	10%
3824.90		—Other.		
26	6	 Figializin reagents containing dicresyldithrophosphone ucid or alkyl- dithrophosphates	Kÿ	19.
3/	1	Monor, it - and Inesters of glycorol with immedified fatty acids, with a seap content (calculated as sodium stherate), by mass, of 3,5 per cent or more and a 1-monoglyceride coolen), by mass, not exceeding 38 per cent	kg	15 ,
40	2	 Monur, dirang tresters of glycatol with a scap content (catculated as sodiamstearate). by mass, of less than 3.5 per cent and t-monoglycande content, by mass, not exceeding 45 per cent 	kg	12%
.45	э	- Phihalic acid esters of mixed alighatic alcohols	*g	12%
47	7	- Preparations put up as correction fluids	kg	10%
.50	7	Chlorinated paratins	*g	15%
0.0		Other		f

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CUSTOMS AND EXCISE ACT, 1998 SECTION VII

PLASTICS AND ARTICLES THEREOF; AUBBER AND ARTICLES THEREOF

NOTES

- 1 Goods put up in sets consisting of two or more separate constituents, some or all of which tall in this Section and are intended to be mixed together to obtain a product of Section VIII are to be classified in the heading appropriate in that product, provided that the constituents are.
 - having regard to the manner is which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) prescried together; and
 - (c) Admittable, whether by their nature or by the relative proportions in which they are present, as being comptementary one to another.
- 2 Except for the goods of heading No. 39.18 or 39.19, plastics, tubber, and strictos thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, full in Chapter 49.

CHAPTER 39

PLASTICS AND ARTICLES THEREOF

NOTES.

Throughout bit is Schedule the expression "plastics" means those inationals of headings Nos. 39-01 to 39-14 which are or have been capable, either at the moment of polymerication or at some subsequent stage, of being formed under external influence (usually heat and pression), if necessary with a solvent or plasticiser) by moulding, casting, extruding inclining or other process, into shappy which are religiously on the removal of the external influence.

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

- 2 This Chapter does not cuve:
 - (a) Waxes of heading No. 27 12 or 34,04;
 - (b) Separate chemically defined organic compounds (Chapter 29),
 - (c) Repain or its salts (heading No. 30.01);
 - (a) Solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the mass of the solvent exceeds 50 per cent of the mass of the solution (heading No. 32.08); stamping folls of heading No. 32.12.
 - [e] Organic surface-active agents or preparations of heading No. 34.02;
 - (I) Run gums to ester gums (heading No. 38 06),
 - (g) Diagnostic or laboratory reagents on a backing of plastics (heading No. 38 22);
 - (b) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof:
 - (4 Saddlery or harness (heading No. 42.01) or frunks, suitcases, handbags or other containers of heading No. 42.02,
 - (k) Plants, wickerwork or other articles of Chapter 46;
 - (i) Wall coverings of heading 48 14:
 - (m) Goods of Section XI (textiles and textile articles):
 - (n) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-slicks, whips, riding-crops or parts merce!);
 - (a) Imitation: jewellery of heading No. 71.17:
 - (p) Articles of Section XVI (macrynes and mechanical or electrical appliances),
 - (q) Parts of airciall or vehicles of Section XVII;
 - (r) Articles of Chapter 30 (for example, optical elements, speciable frames, drawing instruments);
 - (s) Articles of Chapter 91 (for example, clock or watch cases):
 - (i) Articles of Chapter 92 (for example, musical instruments or parts thereof).
 - (u) Articles of Chapter 94 (for example, furriture, arrost and lighting fittings, illuminated signs, prelabricated buildings);
 - (v) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (w) Article* i Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pers, propelling pencils).
- 3 Headings Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories.
 - (a) Liquid synthetic pulyatefins of which less than 60 per cent by volume distils at 300C, after conversion to 1,013 mit basis when a reduced prossure distillation inclined is used (headings Nos. 39.01 and 39.02);
 - (b) Resins not highly polymensed, of the coumarone indensitype (heading No. 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units,
 - (d) Silicones (heading No. 39.10);
 - (e) Resols (heading No. 39.09) and other exepolymers
- 4 The expression "copolymers" cover all playmers in which no single monomer unit contributes 95 per cent or more by mass to the lotal polymer content.

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

If no single component up to predominates, copolymers or polymer blends, as the case may be, are to be classified in the beauting which occurs lost in numerical order among those which equally ment consideration.

- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6. In headings Nos. 39 01 to 39.14, the expression "primary forms" applies only to the following forms
 - (a) I iquids and passes, including dispersions (emulsions and suspensions) and solutions
 - (b) Blocks of irregular shape, lumps, powdins (including moulding powders), granules, flakes and similar bulk forms

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- Heading No. 39.15 does not apply to waste, pasings and scrap of a single thermoplastic material, transformed into primary forms (headings Nos. 39.01 to 29.14).
- 8. For the purposes of heading No. 39.17, the expression "tubes lipipes and hoses" means hollow products, whether semi-manufactures or finished products of a kind generally used for conveying, conducting or distributing gases or liquids (for example, hibbed garden hose, perferated tubes). This expression also includes sausage casings and other lay-flat jubing. However, except for the last-mentioned, those having an internal cross-section other than round, eval, rectangular (in which the longth does not exceed 1,5 times the width) or in the shape of a regular polygon are not to be regarded as jubes, pipes and hoses but as profile shapes.
- For the purposes of heading No. 39.18, the expression "wall or colling coverings of plastics" applies to products in rolls of a
 width not less than 45 cm, suitable for wall or coiling decoration, consisting of plastics fixed permanently or a backing of any
 material other than paper, the layer of plastics for the face side; being grained, embossed, coloured, design-printed or
 otherwise decorated.
- 10 in headings Nosi 39 20 and 39 21, the expression iplates, sheets if im, for and strip implies only to plates, sheets in in, for and strip (other than those of Chapter 54) and to blocks of regular geometric shape. Whether or not pinted or otherwise softene-worked, undution cut into rectangles (including squares) but not further worked (even if when so out they become articles ready for use).
- 41 Heading No. 39 25 applies only to the following arboles, not being products covered by any of the earlier headings of sub-Chapter 11
 - [41] Reservoirs, tanks (including sepacitinks), vats and similal containers, of a capacity exceeding 3001;
 - (o) Structural elements used, for example, in floors, walls or partitions, collings or roofs:
 - (c) Gutters and littings therefor:
 - (ii) Doorn, Windows and their frames and thresholds for doors.
 - (e) Saloomes, ballustrades, lenung, gates and similar parriers;
 - (f) Shutters, blinds (including venetion blinds) and similar articles and parts and littings thereof.
 - (g) Large-scale shelwing for assembly and permanent installation, for example, in shops, workshops, warehouses,
 - (n) Cargimental architectural features, for example, flutings, cupotas, dovecotes, and
 - Fittings and mountings intended for permanent installation in or or dutins, windows, staincases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, lower rails, switch-plates and other protective plates.

SUBHEADING NOTE

- William any one heading of this Chapter, polymers (including Copolymers) and chambally modified pulyment are to be classified according to the following provisions.
 - (a) Where there is a subheating named "Other" in the same seles:
 - The designation in a subheading of a polymer by the prefix "poly" e.g., polyethytene and polyamide-6,6) means that the construent monomer unit or monomer units of the named polymer taken logether must control to 95 per cent of more by mass of the lotal polymer content.
 - (2) The coordymers named in subheadings Nos. 3901.30, 3903.20, 3903.30 and 3004.30 are to be classified in those subheadings, provided that the component units of the named copolymers contribute 95 per centur more by mass of the total polymer content.
 - (3) Chamically modified polymers are to be classified in the subheading named "Other", elevated that the chamically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers and meeting (*), (2) and (3) above, are to be class fixed in the subhnoding, among the remaining subheadings in the series, covering polymers of that monomer units by predominates by mass over every single composition into 3 For this purpose, constituent monomer units of polymers falling in the same subheadings under the taken tingether. Only the constituent community of the polymers in the period of subheadings under consideration are to be compared.
 - (b) Where there is no subheading named "other" in the same series
 - (1) Polymers are to be classified in the subheading covering polymers of that monomer units which predominates by mass over every other single compromer units. For this purpose, constituent monomer units of the polymers falling in the same subheading shall be taken together. Only the constituent compromer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.
 - Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

ADDITIONAL NOTES

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- For the purposes of headings Nos: 39.01 to 39.14 the word "powder" means products of which 90 per centior more, by mass, passes through a sieve favoing a mesh aperture of 420 merometres.
- For the purposes of Chapter the expression theat shr resultat has a bearing on products which at a temperature of 120°C have a shrinkage coefficient of 15 per cent or more.

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SUB-CHAPTER 1

PRIMARY FORMS

U	F4	r		Status.	Date of
Head-		Ċ	Add to Barrier and the	stical-	Rate of
ιnβ	heading		Article Description	Unit	Duty
 39.01		•	Polymers of Ethylene, in Primary Forms:		
35.41	3901-10	0	- Polyethyleno having a specific growity of less than 0.94	ĸg	10% or 255¢kg
					less 90% with a max more of 36%
	3901-20		Polyethylene having a specific gravity of 0.94 or more.		
	.C5		- Chionnated	kg	treo
	.90	7	_ Other	kg	10°s or 2556/kg legs 90°s with a maximum of 36°s
	3901.30		Ethylenic-vinyt abgrate appolymers:		***
	.10	6	Of a value for outy purposes not exceeding 220c/kg	kģ	10% or 1705/kg less 90 % សហ a មានរយោបា of
		_	64		56%
	.20 3901.90	3	Of a value for duty purposes exceeding 2200Mg	kg	freq
	.10	3	 Copolymers of elrytene and acrytic or methacrylic acid in which the parhoxyl groups are partially linked or partially neutralised by metal lons. In blocks, lumps, powders, granules, flakes and similar bulk forms. 	٩g	fi ce
	20	0	 Other ethy and methacrylate, in blocks tumps, powders, granules, flakes and similar bulk forms 	٩g	fiee
	30	8	= Other, chlorinated	kg	free
	90	•	= Other	Хg	10% or 255c/kg less 90% with a maximum of
· · • ·			··· ··· ··· ··· ··· ··· ··· ··· ··· ··		36°
39.02			Polymers of Propylene or of Other Clefins, in Primary Forms:		
	3902 10	3	––Pulypraμyleriu:	×g	10% or 2300%g less 90% with a maximum of 36%
	3902 20	В	— Poly-sobulylene	kg	free)
	3902 30	5	-Propylenn cope ymers	kg	10% or 2305/Xg less 90% with a maximum of 36%
	3902 95	5	—Other	kg	troo
39.03	2022 4		Polymers of Styrene, in Primary Forms:		
	3933.1		— Polystyrene .	le -	4
	390311	3	- Expansible	kg	1reo
	3903.19	4	- Other	kg	free free
	3903 20	1	— Styrenis-acrylunitale (SAN) copolymers	kŗj	free
	3903.30	6	— Acrylonitrile-buladiene-styrana (ABS) copolymers	kg	frac
	3903.90	3	Other	kg	'ree
39.04			Polymers of Vinyl Chloride or of Other Hatogenated Olefins, in Primary Forms:		

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3904	.10	٥	—Polywnyl chloride, not mixed with any other substances	kg	10% or 230c/kg Insc 90% with a maximum of	
	_				16%	
3904			—Other polywhyl chlorde:			
3904	-	_	- Non-plasticised		4001	
	.10	9	- Liquids of pastes	kg	10% or 200c/kg less 90% with a ream mum of 10%	
	.90	7	- Other	*g	10% or 225c/kg less 90% with a max mum of 16%	
3904	1.22		= Plasticised			
	10	5	- Liquids or pastes	kg	10% or 2000/kg less 90% with a maximum of 16%	\neg
	.90	3	- Other	kg	10% or 225:0/kg iess 90% with a maximum of 16%	
3904	1.30	7	= Viny* chloride-vinyl acetate copolymers	kg	10% or 230¢/kg less 90% with a	
					กเตมกานเกษา 16%	
3904	140		= Other vinylich oride copolymers:		10.0	
030	.10	1	- Liquids or pasies	kg	10% or 230¢Ag luss 90% with a maximum of	
	20	9	- Powders, not mixed with any other substances	kg	16% 10% or 2300 kg less 90% with a maximum of 16%	<u>-</u>
	.90	4	- Olser	kg	10% or 2250Ag ess 90% with a maximum of 16%	
3904 3904		9	= Vinyl-dene ch'oride polymers	kg	tree	
3904		5	= Polyteiralluoroethylene	kg	lree	
3904		ō	= Other	kg	free	
3904	490	7	Other	Χij	free	
9.05			Polymers of Vinyl Acetate or of Other Vinyl Esters, in Primary Forms; Other			
3905	5 1		Vinyi Potymers in Primery Forms: —Potymnyl acetate:			
3905	_	7	- In aqueous dispersion	Rg	10%	
3905	-	i	= Other	kg	tree	
3906	5.2		—Vinyl acetate copolymers:			
3905		5	= in aqueovs dispersion	kg	10%	
3905		Б	= Other	×g	free	
3906		3	= Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups	kg	free	
3905			- Other	l. c		
3905 3905		7 8	- Copelymers.	kg ko	free free	
3900	3.33	0	= Alirai	kg	HAME	

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39.06			Acrylic Polymers in Primary Forms:		
	3906.10 3906.90	8	— Polymethyl methacrylate	kg	trae
	.20	9	= Liquids and pastes (excluding polyacry)amide floodulating agents and		
			the like (amonic and nonidele))	kű	10%
	.90		= Other	k g	free
39.07			Polyacetais, Other Polyathers and Epoxide Resins, in Primary Forms; Polycarbonates, Alkyd Resins, Polyallyl Esters and Other Polyasters, in Primary Forms:		
	3907.10	1	—Polyacetals	kg	free
	3907.20 .10	3	—Other polyethers — Polyether polyets, containing 2 or more hydroxyl groups. Equids or pastes, with a hydroxyl number of 20 mg KOH/g or more but not excreating 800 mg KOH/g (excluding those produced with othylene oxide or with ethylene oxide and having a primary hydroxyl content of 20 per cent or more).	kg	16%
	.90	1	= Olher	kg	1rea
	3907.30	ū	—Eppartie resins	kg	1100
	3907.40	5	— Polycarbonates	kg	1ree
	3907 50	4	←Ackydires Ms	kg	lreo .
	3907.60		— Polyethylane terephthalater		
	10		- Liquids and pastes	kg	froe
	.90	1	a Other	×g	10%
	39079		Other polyesture:		. DO:
	3907.91	4	= Unsaturated	Kg V-	10%
	3907.99		= Other	. ×g	free
39.08			Polyamides in Primary Forms:		
	3908.10	5	- Polyamido-6,-11,-12,-6.6,-6,9,-6,10 or -6,12	kg	frec
	3908 90	1	-Olher	kg	100
39.09			Amino-resins, Phanolic Resins and Polyurethanes, in Primary Forms:		
33.03	3909 10	ų	—Urea resins: thio-urea resins	kg	1rea
	3909 20	3	-Me'amine resins	kg	1ree
	3909 30	В	—Other aminoces ps.	kg	free
	3909.40	-	—Phanoic resus:	3	
	.20	7	Oil-soluble resins	kg	1r00
	.90		= Olher	Kg.	10%
	3909.50	7	— Polygrethanes	kg	Irep
39.10	3940.00	4	Silicones in Primary Forms	kg -	tree
39.11	3911.10	2	Petroleum Rosins, Coumarone-Indone Rosins, Polytorpenes, Polysulphides, Polysulphones and Other Products Specified in Note 3 to This Chapter. Not Etsewhere Specified or Included, in Primary Forms: — Petroleum resins, coumarone, indene or coumarone-indene resins and		
		-	polytorprofest.	kg	fooe
	3911.90	9	—Other	kg	free
			wasternament to American Production from Production Activities		· · · · · · · · · · · · · · · · · · ·
39.12			Cellulose and its Chemical Derivatives, Not Elsewhere Specified or included, in Primary Forms:		
	3912 '		—Çellulose acotates.		
	3912 11	2	= Non-plastic sed	⊀g	free
	3912 12	9	= Plasticised	kij	free
	3912 20	Ð	—Cellulose nitrales (including collodions)	kg	"ree
	3912 3		←Cesalose albers		
	3912.31	1	= Carboxymethylcellulose and its salls	kg	10%
	39:2:39	S	Other	kg ba	frae
	3912 90	2	—Other	, ,	*ree
39.13			Natural Polymers (For Example, Atginic Acid) and Modified Natural Polymers (For Example, Hardened Proteins, Chemical Derivativas of Natural Rubber), Not Elsewhere Specified or Included, in Primary Forms:		
	3913.10	8	-A.ginic acid, its salts and esters	kç	tree
	3913.90	6	-Other	kg	freq
		٠	the analysis of the second of		
39.14	3914.00	g.	Ion-exchangers Sased on Polymers of Hoadings Nos. 39.01 to 39.13, in Primary Forms	kg	tree

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WASTE, PARINGS AND SCRAP: SEMI-MANUFACTURES; ARTICLES.

39.15		Waste, Parings and Scrap, of Plastics:			
3915 10	7	—Of polymers of ethylene	kg	18%	
3915 20	1	—Of polymers of styrena	kg	18%	
3915 30	G	Of polymers of vinyl c'yondo	kg	18%	
3915.90		—Of other plastics.			
.40	2	= Of carboxymethy.collulose	kg	10%	
.90	_	- Ojhei	kg	*ree	
	· · ·				
39.16		Monofilament of Which Any Cross-sectional Dimension Exceeds 1mm, Rods, Sticks and Profile Shapes, Whether or Not Surface-worked but Not Otherwise Worked, of Plastics:			
3916.10		—Of polymers of ethylener			
10	-	- Macalilamani	kg	18%	
.95	6	= Other	kg	24°^	
3916,20		Of polymers of viny chlaride:			
.20	5	= Plaining material with a ration core	kg	Fee	
90	٥	- Othar	×g .	18%	
3916.90		— Of other plastics:			
05	а	= Of adryho polymers	kg	16%	
10	4	 Of phenolic resins compounded with libre, labric or paper. 	kg	free	
20	1	= Of sil:cones	kg	free	
30	9	 Rods, sticks and profile shapes, of polymers of styrene 	kg	24%	
.40	5	- Rods, sticks and profile shapes, of polymers of propylene	₹ <u>ÿ</u>	24%	
50	3	 Bods, sticks and profile shapes, of polymerisation or copplymersahore products not elsewhere specified or included 	kg	24%	
60	٥	= Of cellulose mitrates	kq	:ree	
.70	д	- Of artificial resins	kg	free	
.90			ka	18%	
		= Q1her			
39.17		Tubes, Pipes and Hoses, and Fittings Therefor (For Example, Joints, Elbows, Flanges), of Plastics;			
3917.10		—Arbi cial guts (sausage casings) of hardened protein or of cellulosic materials			
30	6	= Unprinted	kg	Iree	
90	_	- Onher	kg	105.	_
3917.2	•	—Tubes, orges and hoses, rigid:			
3917 21		· Of polymers of ethylena			
.10	2	 Seamless, with an obliside cross-sectional dimension of 305 mm or more but not exceeding 495 mm, with an integral spiral battle without 			
		hdings.	kg	Iree	
.90	0	• Other	kġ	17%	
3917 22	1	= OI palymers of propylene	kģ	17°3	
3917.23	8	- Olipp ymers of virg/ chloride ,	kç	174,	
3917 29		Of other plastics			
.10	3	 Searciess, of phenoplasts compounded with fibre, fabric or paper, without fillings 	kg	free	
.20	o	- Ol silicones, seamless, without littings	∿ar kg	free	
30		 Of pc ymers of styrane, seamless, without liftings 	kg	:7°,	
.40	_	Olivinyi dene polymers, vinyl acetate polymers, polyvinyl alcohol or acryl cipolymers, seamless, without fillings	kg	17%	
.50	2	Oll other condensation, polycondensation or polyaddition products, seamless, without fittings	kg kg	17%	
€0	٥	 Of other polymerisation or copolymensation products, seamless, 		17%	
70	,	without fittings	kg ko	izee	
80		Of other artificial resins, seamless, without fittings	Kg Ko		
			kg ko	(100 100)	
.B5		Other, seamless, without filtings	Kg 	10%	
66	'	- Other	kņ	17%,	
3917.3		—Other tubes in pies and hoses.			
3917 31		Flexible tubes, piges and hoses, having a minimum burst pressure of 27,6 MPa;			

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	.05	0	 Composite lubes consisting of a core lube of polyesters and an oster tube of polyurethane with a braided textile reinforcing material between the core tube and outer tube, spanifess, without liftings. 	kg	Iree	
	.10	7	- Of alicenes, anamiess, without littings	kg	Iree	
	.20	٠	 Of polymers of elhylene, seam ass, without fittings. 	kg	17%	
	.30	1	 Of polymers of styrone, seamloss without littings 	kģ	174.	
	.40	9	 Of polymers of whyl chloride, scamless, without littings 	kg	17%	
	.50	6	- Olipplymers of propylene iseamless, without httings	kg	17%	
	.60	3	 Of polymors of viny ideae chloride, polymers of viny lacetate, polyvinyl alcohol or acrysic polymers, seamless, without littings 	kg	17%	
	.70	С	 Of cellulose nitrate, seamless, without fittings	kg	Iree	
	.76	1	 Of other condensation, polyacrdensation or polyaddition products, seamless, without fittings	kg	17%	
	.36.	а	 Of other polymerisation or copolymerisation products, seamined, without fittings. 	kg	17%	
	85	9	 Other, seamless, without fittings 	Υg	10%	
	.90	5	- Olner	XiI	17%	
	3917 32		 Other, not remierced or otherwise combined with other materials, without filtings; 			
	03	C	 Artificial guts (sausage casings), seamed or with closed ends, 		4	
	05	-	unprinted	₹g Se	free	
	10		Arbificial guts (sausage casings) seamed or with closed ends; printize, Of sitiones, seamless	kg Ea	10%	
	20	_	- Ol polymers of othylene, seamless	ký	17%)	
	30		• •	kg ka	-	
	40	_	Of polymers of styrene, seamless	kg !	17%	
			Of polymers of vinyl chloride iseamless	kη	17%	
	90	_	Of polymers of propylene, seamless	kg	17%	
	.60	2	 Of polymers of vinylidene chloride, polymers of viriyl acetate, polyvinyl alcohol or acrylic polymers, seamless	kg	17%	
	.70	7	Of cellulose nitrates, seamless	kg	freo	
	76		Of other condensation, polycondensation or polyaddition products	31		
		*	scamloss	kg	17%	
	.80	4	 Of other polymerisation or copolymerisation products, seamless 	kg	1755	
	85	5	Other, seamless	kg	10%	
	.90	•	· Other	kg	17%,	
	391/33	2	= Other, not reinforced or otherwise combined with other materials, with httings	kg.	17%	
	3917 39	_	= Other			
	.10		- Of silicunes, seamless, without fittings.	kg	free	
	.15	ō	 Of phenoplasts compounded with fibre, fabric or paper, seamless 	lean	lea a	
	.20	_	without fillings	kçj k-	¦ree	
	.25		Of polymors of styrene, seamless, without fittings	kg ha	17% 17%	
	30		Of polymors of virial chloride, seamless, without littings texcluding.	kg	17%	
	.36		plaiting material, seamless, of polymois of vinyl chloride with a rattan	kg	17%	
		-	core. without littings	kg	free	
	.40	0	 Of polymers of propylene, seamless, without littings 	kij	17%	
	.45	0	 Of polymers of virightdone, polymers of viright acetate, potygonyl alcoholior acrylic polymers, seamless, without fittings. 	kg	17%	
	.50	7	 Of cellulose nitrate, seamless, without fittings	kg	feee	
	.55	А	 Of other condensation, polycumdensation or polycidition products, seamless, without fittings 	kg	17%	
	60	4	 Of inthe polymerisation or co-polymer sation products, seamless, without fittings 	kg	17%	
	.65	5	- Other, seamless, without fittings	kg	10%	
	90	ß	- Qihin	kg	1.7%	
	3917.40	В	= Filtings	kg	17%	
39.18			Floor Coverings of Plastics, Whether or Not Self-adhasive, in Holls or in the Form of Tiles: Walf or Celting Coverings of Plastics, as Defined in Note 9 to This Chapter:			
	3918.10	8	—Of polymers of vinyl chlor de	kg	17%	
	3918 90		—Of other plastics:			
	.20	_	= Of potyethylene teraphthalates, not self-adhesive	kg	Iroa	
	.30		- OI silicones	kg	Iree	
	.40		= Of other condensation, polycondensation or polyaddition products	kg	17%	
	90	۰.;	= Other	μĝ	10%	

39.19			Self-achesive Plates, Sheets, Film, Foll, Tape, Strip and Other Flat Shapes, of Plastics, Whether or Not in Rolls:			
3919.1			— In rolls of a width not exceeding 20 cm:			
35.9.1	۵ı				1000	
	03	-	Of alkyds, coaled with glass microspheres Of polyethylene terephthalaies	kg.	1ree 17%	
	.05		• • •	kgr ten	-	
	97		a Of siletones	kg l	1ree	
	•	-	 Of other condensation, polycondensation or polyaddition products 	kg	17%	
	.10		= Of polymers of ethylene	kg	17%	
	13	_	= Of polymers of styrene	kg	, 3,62	
	.30		Of polymers of vinyl chlands	kg	17%	
	35	-	 Of polymers of virryl done Chlorido, of a thickness not exceeding 0.05 mm, unpanted 	* 9	feec	
	37	٥	 Of polymers of vinylidene objected, (excluding that of a thickness not exceeding 0.05 mm, unprinted), polymers of vinyl acetate and polyvinyl algorithm. 	kg	17%	
	.39	7	= Of acrylic polymers, coated with microspheres	ký	free	
	.40		# Of acrytic polymers	kg	17%	
	.41	_	 Of braxially criented polymers of propylene (excluding that which is self adhesive on both sides), of a width net exceeding 25 mm and of a value for duty purposes exceeding 1300cm². 	kg	free .	
	.43	5	 Of braxialty oriented polymers of propylens (excluding that which is solt-adhesive on both sides), of a width not exceeding 150 mm. 	kg	17%	~
	.45	1	 Of braxially oriented polymers of propytene (excluding that which is self-adhesive on both sides), of a width exceeding 150 mm. 	kg	15%	
	.47	а	Other, of braxially priented polymers of propylene	kg	treo	
	.50		= Other, of polymers of propyleno	kg	17%	
	53	_	Of other polymensation or oppolymensation products	kg	17%	
	.55	_	Of regenerated cellulose in m		:7%	
	.57	-		kg	_	
		_	= Of baseloand party and	kg	lrete	
	.60	-	Of hardened proteins	⊀g	17%	
	63		 Of rubber hydrochlorides, of a thickness not exceeding 0,05 mm 	ķij	free	
	.65	_	= Of rubber hydrochloridas, of a thickness exceeding 0.05 mm	kg	17%	
	67	_	Of other artificial resins	kg	frea	
	.90	7	= Other	kg	10%	
3919 9			Other:			
	0:	6	= Of alkyds, coated with glass microsphores	kg	free	
	-03	2	Of polyethylene terephthalales	< <u>9</u>	17%	
	.05	9	= O' s:'icones	kg	tree	
	.07	5	 Of other condensation, polycondensation or polyadd I:on products 	kşj	17%	
	.10	5	= Of polymers of othylene	kg	17%	
	.13	9	= Of polymers of styrene	kg	17%	
	.21	0	 Of polymers of vinylich pride, of a thickness not exceeding 0.25 mm. coated with glass microspheres 	kg	1ree	
	.30	9	= Of other polymers of vinyl chlorida		17%	
	.33	4	 Of polymers of vinylidene chlorido, of a thickness not exceeding 0.05 mm, unprinted 	kg	1ree	
	.35	0	 Of polymers of vinylidene chloride (excluding that of a thickness inpoly- exceeding 0.05 mm, pripried), polymers of vinyl acetate and poly- vinyl electrol 	b.c.	17%	
	.36	0		kç ke	frea	
	.37	_	= Or acrylic polymers, coated with glass inicrospheres = Of other acrylic polymers	kg 	17%	
	.40	-	Of brainally oriented polymers of propylene (excluding that which is self-adhesive on both sides).	kg		
	.43		Other, of braxially invented polymers of propylene,	k <u>⊹</u>	15% free	
	.45		- Other, of polymers of propylens	kg Lo	17%	
	.47	_	Ol other polymerisation or copolymensation products	kç ko	17%	
	50		Of dynamical polymens and dynamical products Of regenerated collulose lifts	kg ka		
	.53			kg ka	1.7%	
		_	= Of bardened contract	kg ka	lreici	
	.56	-	= Of hardened proteins	kg	17% 	
	.59	-	 Of rubber hydroc≥landes, of a thickness, exconding 0,05 mm; 	kg l	Iren 6	
	.63	_	= Of other artificial resins	kg	íree	
,	90	3	- Qiher	kg	10%	
39.20			Other Plates, Sheets, Film, Fell and Strip, of Plattics, Non-cellular and Not Reinforced, Laminated, Supported or Similarly Combined With Other Materials:			
3920.	10	1	—Ot polymers of ethysene	kg	17%	

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	3920 20	_	—Of polymers of procytone.		
	.10 .20	_	= B axially enemted (conducting that of a thickness exceeding 0.012 mm.	kg	17%
			belinol oxcooding 0.06 mm, not heat shankable)	kg	frae
	.90	١	= Other	kg	17%
	3920.30	0	—Of polymers of styrene	kg	1,489
	3920.4		—Of polymers of vinyt chloride:		
	3920.41	1	= Rigid	kg	17%
	3920.42	θ	- Flex big	kg	17%
	3920.5		—Ol acrytic polymers.		
	3920 51	G	 Of polymethyl methacrylate	kg	17%
	3920 59	7	= Other	kg	17%
	3920 6		Ol polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
	3920 61	Q.	= OI polycarbonates	49	17%
	3920.52	7	= Ol poly⊛inylene terephthalate	49	free
	3920 63	3	- Of unsalurated polyestors	жg	17%
	3920.69	1	= Of other polyesters	×α	17%
	3920.7		—Of cellalose or its chemical derivatives:		
	3920.71	s	= Of regenerated calfulose	kg	free
	3920.72	1	- Of vulcanised fibre	kg	10%
	3920.73	а	= Of cellulose acetete	kg	10%
	3920.79		= Of other cellulose derivatives:	•	
	.10	3	- Ol cellulose nifrate	kg	free
	.90	1	· Olher	kg	10%
	3920.9	•	—Of other plastics:	-21	10.4
	3920.91	4	= Of polyv nyl butyral	kg	17%
	3920.92	C	- Ol polyamides	kg	17.a
	3920.93	7	= Otamino-resins	kq	17%
	3920.94	3	Of phenolic resins	kg	17%
	3920.99	•	- Of other plastics:	~9	11 /6
	.05	ě.	Of silicones	l.o.	[
	10	_	Of other condensation, polycondensation or polyaddition products	kg to	(ree
	15			kg	17%
	13	•	Of polymors of wnylidene chloride, of a thickness not exceeding 0,05 mm, unponted	kg	free
	.20	1	 Of other polymers of vinylidene chloride, polymers of vinyl acetate or polyvinyl alcohol 	kg	17%
	25	٥	 Strip of polytotralluoroethylene, suitable for use as thread-sealing. 	r.y	
			1ape	kg	17%
	30	7	 Of other polymensation or copolymensation products 	kg	17%
	40	4	- Of hardened proleins	kg	17%
	.50	1	 Of rubber hydrochlorides, of a thickness not exceeding 0.05 mm 	kg	free
	60	9	 Of rubber hydrochlorides, of a thickness exceeding 0.05 mm 	kg	17%
	.70	6	Of other artificial resins	kg	free
	.90	٥	· Other	kg	10%
9.21			Other Plates, Sheets, Film, Foil and Strip, of Plastics:		
8.E I	20211		—Cellular:		
	39211			L-	• 5 00
	3921.11	ì	= O! polymers of styrene	kg	17%
	3921 12	В	- Of polymers of viryl chloride	kg	17%
	3921.13	4	= Of polyurethanes	kg	17%
	3921.14	0	- Of regenerated cellulose	kg	1,0%
	3921 19		- Ollother plashes		
	.10		- Of polyethylene lerephthalate	kg	fr oe
	.30	4	 Of other condensation, polycondensation and poly-addition products. 	kg	17%
	.4D		Of polymers of elhylene	kg	17%
	50	9	 Of polymers of visylidants, of polymers of vinyl acetate or of polyvinyl placetal. 	1	
		•	alcohol	kg Se	17%
	.66		- Of acrylic polymers	kg	17%
	.60		Of other polymerisation or copolymensation products.	kg	17%
	.65		- Of cellulose nitrato	kg	free
	.70		- Of hardened proteins.	kg	17%
	.76		 Of rubber hydrochlorides, of a thickness not exceeding 0.05 mm 	kģ	free
	.ac	O	 Of rubber hydrochlandes, at a thickness exceeding 0,65 mm. 	×g	17%
	.85 .90	1	Ol other arbboal resins	% 9	free

	3921.90		Other:			
	.01	4	= Decorative laminates of phenolic resin thermosetting	kg	15%	
	.05	2	= taminates of phenolic resins with a basis of paper or textile fibre.	_		
			thermosetting	kg	10%	
	.06	_	 OI phenolic resins, laminaled with glass libre, thermosetting 	kg	15%	
	.12	-	- Other laminates of phonolic resin, thermoselling ,,	Kg .	15,45c/kg	
	.14	-	= Of alkyd resins, coated with glass microspheres	kg	hoo	
	.16	н	 Textile tabrics umbedded in or coated or covered on both sides with polyurethane	kg	28%	
	.19	4	- Of polyethylane terephthalales	kg	free	
	.20		= Of sil cones	kg	fice	
	.22	_	 Of other condensation, polyechdonsatios or polyaddulion products 	kg	20%	
	.24	9	= Fextile fabric embedded in or coated or covered on both sides with polymers of elhylene.	kg	20%	
	.26	5	= Other, of polymers of ethylene	kg	28%	
	28	1	- Of polymers of styrene	kg	28%	
	.30	3	Textile labrics of 3 or more plies, impregnated with polymers of vinyl chloride and embedded in or coated or covered on both sights with polymers of vinyl chloride, of a mass exceeding 8 kg/m² and a thickness exceeding 6 mm, suitable for use as conveyor belting	kg	20%	
	.32	Э	= Other textile labrics embedded in or coated or covered on both sides.			\sim
			with polymers of Vinyl chloride.	kg	24%	
	.34	_	= Coatings of polymers of vinyl chloride on a paper base	kg	28%	
	36	2	= Other, of polymers of vinylichlande, of a thickness not exceeding 0,25 mm, printed	kg	24%	
	38	n	 Other, of polymers of vinyl chloride, at a litickness not expanding 0.05 	r/y	24/4	
	.40		mm	kg	24%	
	.42		but not exceeding 0,25 mm	kg	24%	
	.44		but not exceeding 0,75 mm - Other, of polymers of vinylich dride, of a thickness exceeding 0,75 mm	kg.	24%	
	.46	-	but not exceeding 3 mm = Other, of polymers of vinylich oride, of a thickness exceeding 3 mm but	Ag.	24%	
	.40	-	not exceeding 4,75 mm.	кŋ	24%	
	.48	6	= Other, of polymers of wnyl chtoride	kg	20%	
	.50	θ	= C/I polymers of vinylidene chlorido, of a thickness not exceeding 0.05	_		
	.52	4	mm, unprinted Of polymers of vinylidene chloride (excluding that of a thickness not exceeding 0,05 mm, unprinted) of polymers of vinyl acetate or of	kg	free	
			polywnyl alcohol	кg	20%	
	.53	_	 Of acrylic polymers, coaled with glass microspheres 	¥g.	*ree	
	.54	_	= Of other acryllo polymers	kg	20%	
	.56		Of biaxially criented polymers of propylene, of a width not exceeding 125 mm, metallised	kg	24%	
	.58		 Of biaxially oriented polyniers of propylene, of a thickness not exceeding 0,09 mm and a width exceeding 125 mm. 	kg	20%	
	.60	-	- Of other biaxially oriented polymers of propytene	kg	20%	
	.62 .64	-	 Other, of polymers of propylene	kg	29%	
	104	0	polymerisation or copolymerisation products	kg	20%	
	.66	4	- Of other polymerisation or copolymerisation products	kg	28%	
	.68	۵	= Film of regenerated cellulose	kg	tree	
	.70	2	= Ol cellulose nikate	kg	Iren	
	.72	9	- Of hardened projems	kg	20%	
	.74	5	 Of rubber hydrochloride, of a thickness not exceeding 0,05 mm 	kg	1190	
	76	1	 Of subber hydrochloride, of a thickness exceeding 0.05 mm 	kg	free	
	.78	8	= Of other artificial resins	kg	1reo	
	90	7	- Olser	kg	10%	
39,22			Baths, Shower-Baths, Wash-bosins, Bidets, Levelory Pans, Seets and Covers, Flushing Cisterns and Similar Sanitary Ware, of Plastics:			
	3922.10	9	—Baths, shower-boths and wash-basins	kg	26%	
	3922.20	3	—Lavatory seats and covers	kg	20%	
	3922.90	5	Other	kg	20%	
39.23			Articles for The Conveyence or Packing of Goods, of Plastics; Stoppers.			
	3923.10	2	Lide, Caps and Other Closures, of Plastics: Boxes, cases, crates and smills articles	kg	17%	

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3923.2		—Sacks and ba	igs (including cones):		
3923.21	3	= OI polyme	ers of ethylene	kg	17%
3923.29		- Of other	•		
	30 E		regenerated cellulose frm (excluding bags of sheeling, with), unprinted	kg	15%
	90 1			kg	17%
3923.30			ties, flasks and senser articles	kg	17%
3923 40		- Specis, cops	, bobbins and similar supports.	-	
	10 3		vth lextile machinery	kg	Iroo
	90 1	= Q1her		kg	17%
3923 50		—Stoppers, lids	caps and other closures	kg	17%
3923.90		—O¢ρeν.			
	1D E	 Textle sp 	Insing cans,	kg	frae
	20 3	= Capsules	and lubular neckbands, for bottles and similar containers	kg	5%
	90 4	- Other		kg	17%
24		Tableware, Kit	chenware, Other Household Articles and Tollet Articles, of		
		Plastics:			
3924.10	E	. —	nd kitchenware	kg	25%
3924 90	ş	Orace		kg	25% .
25		Builders' Ware	of Plastics, Not Elsewhere Specified or Included;		••••••
3925.10	6		anks, vals and similar containers, of a capacity		
5,4.5.16	`		ю1	kg	20%
3925.20	4	— Doors, windo	ws and their frames and thresholds for doors	kg	20%
3925.30	9		ds (including venetian blinds) and similar articles and parts thereof.	kg	20%
3925.90	F		(kg	20%
26			of Plastics and Articles of Other Materials of Headings Nos.		
3926.10		39,01 to 39,14: —Office or sets			
-	30 6		or supplies. In correction Mann; cassettes incorporating inked ribbons and		
	~ .	self-adhe	sive strip with discardable backing	kg	20%
	90 3			kgi	28%
3926.20		—Articles of ap	parel and clothing eccessories (including gloves):	*	
	20 2	= Protective	a jackets and one-piece protective suits, incorporating fittings		
		for conne	ction to breathing apparatus	kg	free
	90 3			kg	20%
3926.30	4	Pritings for tu	miture, coachwork or the like	kg	20%
3926 40	- 1	—Statuettes an	d other omamental enicles	kg	20%
3926 90		⊸Othe r-			
	93 4		of coased with pearl essence	kg	15%
	.15 &	protection	s, heat shrinkable or prestretched, specially designed for the n, insufation and strain ratiof of wire, cable, cable joints and om abrasion, corrosion and moisture	See .	ton
	17 4		on abrasion, corresion and messions	×g •	free
	. 17		sion belts	kg ka	free 5%
	.20 (.25 (arsmission (in) () quipmen)	kg ×g	5%
	.25 °. .27 '		managation and accupinion (^y ¥g	*(ee
	30		e var prolectors	*y \$g	free
	.33 f		ographic film, perforated, without sound track	^y kg	tree
	.36 (el floats	rg ka	tree
	43 (-	#ds	kg	3%
	.BO (plastics, with imprinted identification markings, used for		~·*
	'		ive fish	k g	tree
	83 2	= Connecto	ors for optical fibres and optical fibre cables	kg	iree
	85 9	a Saddle-fr	6 2 3	kg	free
				-	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 40

RUBBER AND ARTICLES THEREOF

NOTES:

- Except where the context otherwise requires, throughout this Schedule the expression frubber* means the following products,
 whether or not vulcanised or hard: natural author, batata, guita-percha, guayule, ohicle and similar natural gums, synthesic
 rupber, facilitie derived from oils, and such substances radiatined.
- This Chapter does not cover:
 - (a) Goods of Section XI (lexiles and textse articles).
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65:
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard hibber,
 - (c) Anicles of Chapte: 90, 92, 94 or 96, or
 - Articles of Chapter 95 (other than opens gloves and articles of headings Nos. 40.11 to 40.13).
- 3 In heartings Nos. 40.01 to 40.03 and 40.05 the expression "primary lorms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not prevolvanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, tumps, bales, powders, granules, crumbs and similar bulk forms.
- 4. In Note 1 to this Chapter and in heading No. 40.02, the expression "synthetic rubber" applies to:
 - (a) Unsaturated synthetic substances which can be intererably transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times the congenal length and will return, after being extended to twice their original length, within a period of fivo-minutes, to a length not greater than one and a half these their original length. For the purposes of this test, substances necessary for the cross-inking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(b)(a) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and tillers, at not permitted.
 - (b) Theoplasts (TM); and
 - (c) Natural rebber modified by grafting or mixing with plastics, depolymensed natural rubber, modures of unsaturated synthetic substances with saturated synthetic right polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- (a) Headings Nos 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded before or after deagulation, with:
 - (i) Velicalising agents, accelerators, retardors or activators (other than those added for the preparation of pre-vulcanised rubber atex);
 - p generals or other colouring matter, other than those added solely for the purpose of identification;
 - pastic sors or extenders (except mineral oil in the case of oil extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);
 - (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading. No. 40-01 or 40-02 as the case may be, provided that such rubber or mixture of rubbers retains its assenbal character as a raw material:
 - (·) emuls/liers or anhitack agents:
 - (ii) small amounts of breakdown products of amulatiers,
 - (iii) very small amounts of the following:
 - heat-sensitive agents (generally for obtaining thermosens tive rubber (latexes), cabonic surface-active agents (generally for obtaining electro-positive rubber (latexes), amountaints locagulants, crumbling agents, freezo-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
- 6 For the purposes of heading No. 40,04 the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear no other reasons.
- 7 Thread wholly of vulcanised author, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.
- 8 Heating No. 40 10 includes conveyor or transmission brits or belling of textile fabric impregnated, coated, covered or familiated with rubber or made from lextile yarn or cord impregnated, coated, covered of sheathed with rubber.
- 9 In headings Nos 40.01, 40.02, 40.03, 40.05 and 40.08 the expressions "plates" sheets" and "stop" apply only to plates, sheets and strip and to blocks of regular geometric shape, underly simply cutto roctangular (including square) strape, whether or not having the character of an cles and whether or not printed or otherwise surface-worked, but not otherwise out to shape or further worked.
 - In boading No. 40:08 the expressions "rods" and "profile shapes" apply only to such products, whether or not out to length or surface-worked but not otherwise worked.

Head-	Şub-	С		Statis- stical-	Rate of	
ing	heading	D	Article Description	Unit	Dusy	
40.01			Natural Rubber, Balata, Gutta-percha, Guayule. Chicle and Similar Natural Gums, in Primary Forms or in Plates, Sheets or Ship:			
	4001.10	1	Natural rubber latex, whether or not pre-vulcanised	kg	1ree	
	4001.2		Natural rubber in other forms:			
	4001.21	2	· Smaked sheels	kg	tree	
	4001.22	9	= Technically specified natural rubber (TSNR)	kg	frea	
	4001 29	3	→ Other	kg	Irae	
	4001.30		 Balata, gutta-percha, guayule, ofecia and similar natural gums; 			
	.19	5 5	- Inter-mixtures (excluding crepe soling sheets)	kg	15%	
	.91	0 G	- Other	×g	free	
4D.D2		• • • •	Synthetic Rubber and Factice Derived From oils, in Primary Forms or in Plates, Sheets or Strip; Mixtures of Any Product of Heading No. 40.01 With Any Product of This Heading, in Primary Forms or in Plates, Sheets or Strip:			
	40081		 Styrene-buildiese hibber (SBR); carboxylood styrene-buildiese rubber (XSBR); 			
-,	4002.11		- Latex			
	.20	0 6	- Pre-vutcanised	kg	troe	
	9-	0.7	- Other	kgi	10%	
	4002.19		= Other.			
	2	0.7	- Styrene-butadrene-styrene	kg	f:ee	
	.9	5 0	· Olner	kg	16%	
	4002.20		- Buladieno rubber (BRI)			
	.2) A	= Pre-velcanised latex	kg	4000	
	3	5 T	= Other latex	kg	10%	
	و.	0 5	or Other	×g	16%	
	4002.3		 —(sobulene-isoprene (butyl/ubber) (4A), halo-isobulene-isoprene rubber (CIIR cx 8))A) 			
	4002.31		 Isobutene-isoprena (bulyl) rubber (IIA) 			
	.3	0 2	 Latex (excluding pre-vulcan sediatox)	kg	19%	
	.9	u 6	- Other	kg	freo	
	4002 39		Olher			
		СЭ	 Other latex (excluding pre-vulcanised latex)	kg	10%	
	.9	0.7	- Olher	kg	Iree	
	4002.4		— Chloroprene (chlorobutadene) rubber (CR):			
	4002 41		a Latin			
_	.2	0.4	- Pre-vultanised	kg	Iree	
	3	0.7	 Other, containing by mass, 90 per cent or more chloroprene in solid 		_	
	_		lorm	kg	free	
	_	00	Other	kg	10%	
	4002 49	5	- Othe'	kg	free	
	4002 5		— Acrycennie-butadiana rubber (NBA)			
	4002 51		= Latex			
		04	Pre-villeanised	kg I	free	
		0 5	· Other	kg	10° _W	
	4002 59 4002 50	9	- Giher	49	free	
		В	= tsoprese rubher (.名)	kņ	491*	
	400270				10%	
		10 4 10 A	Latex (excluding per-vulcanised latex) Cabo	×Ω	_	
	-	7	 Other	kg	free	
	4002.50		heading	¥g	10%	
	4002.9 4002.91		- Latex:			
		90 2	Vanylpyridend batadione Styrend latex	t-n	free	
		10 Z	- Other, pre-vuicanised	kņ kg	tree	
		и. Юз	· Offer	ng kg	10%	
	4002.99	N 3	- Other	kg kg	Iree	
	4002.33		- Marine	·~a	11 4.12	

	4004.00	a	Waste, Parings and Scrap of Rubber (Excluding Herd Rubber) and Powders and Granutes Obtained Therefrom	kg	tiec
40 .05			Compounded Rubber, Unvulcanised, in Primary Forms or in Plates, Sheets or Strip:		
	4005 10		—Comparaded with carbon black or silicen		
	.10	3	= Masterbalches containing styrene-butadiene	kg	10%,,
	20	0	 Plates and sheets of balata, guilla-percha or facege	kg	18%
		В	Strip of balata, gutta-percha or factice	kg	15° ₀
		1	. Other	kg	14%
	4005.90 4005.9	0	Solubors, dispersions (excluding those of sublicating 4005-10) Other:	яŭ	14°,
	4005.91		- Plates, sherils and strip:		
		6	Pratos and sheets of balata, guita-percha or facilice	kg	18%
		. 3	- Simp, of balata, gutta-percha or factice	kg	15%
		ā	Other strip, self-adhesive, coated with glass microspheres	kg	fren:
	.90	4	- Other	kg	14%
	4005.99		Other.	-	
	.10	7	 Granules of unvultanised natural rubber or synthetic rubber compounded ready for vulcanisation; mixtures of natura and synthetic rubber	kg	14%
	20	4	Natural ruphar and gutta-porcha	kg.	15%
		1	- Styrene-butadiene rubber (SBR)	kg .	15%
		9	· Butad ene rubba: (BA)	kg	15%
	90	5	- Olhar	ka	frae
40.06			Other Forms (For Example, Rods, Tubes and Profile Shapes) and Articles (For Example Discs and Rings), of Unyulcanised Rubber:	· •	-
	4006 10	4	"Carnol-back" strips for refreading rebbor tyres,	×g	14%
	4006.90	Б	Other	XU.	14%
40.07			Vulcanised Rubber Thread and Cord:		
	4007.00.20		—Texhle thread covered or impregnated with vulcanised rubber	kg	10°%
	90	ı 4	· Other	⊁g	14%,
40.08			Plates, Sheets, Strip and Profile Shapes, of Vulcanised Rubber (Excluding Hard Rubber):		
	4008 8		—Of collular rubber:		
	4008 11	_	= Plates, sheets and strip		
		1 5	 Strip, soll-quihasive, doated with glass microspheres 	kg	tree
		1 9	- Other	kgj	15%
	4008.19 4008.2	4	= Ofter	kg	1rec
	4008.21		= Plates, sheels and sing		
			= 4-aces, sileers and simp	kg	15%
			- Salid Arme	19	
	.10) S	- Solid tyrus	kn	
	.10) 5 i 6	- Plates and sneets	kg ka	15%
	.10 .15 .40	i 6	Plates and sheets Stup, saft-adhesive, coated with glass microspheres	kg	15% free
	.10 .15 .40	i 6	- Plates and sneets		15%
	.10 .15 .40 .90 4008.29	i 6	Plates and sheets. Str.p. saft-adhesive, coated with glass microspheres. Other	kg	15% free
	.10 .18 .40 .90 4008.29	i 6 7 7 3	Plates and sheets Stup, soft-adhesive, coated with glass microspheres. Other Other Solid tyros Other	kg kg	15% free 19%
40.09	.10 .18 .40 .90 4008.29	6 6 7 3 9 3	Plates and sheets Str.p. self-adhesive, coated with glass microspheres. Other Other Solid tyros	kg kg kg	15% free 19%
40.09	.10 .18 .40 .90 4008.29	6 6 7 3 9 3	Plates and sheets Stup, sert-adhesive, coated with glass microspheres. Other Other Solid tyros Other Tubes, Pipes and Hoses, of Vulcanised Rubber (Excluding Hard Rubber),	kg kg kg	15% free 19%
40.09	.10 .15 .40 .90 4008.29 10 .90	i 6 7 3 9 G	- Plates and sheets - Str.p. self-adhesive, coated with glass microspheres - Other - Other - Solid tyros - Other Tubes, Pipes and Hoses, of Vulcanised Rubber (Excluding Hard Rubber), With or Without Their Fittings (For Example, Joints, Elbows, Flanges);	kg kg kg kg	15% free 19% 15% 15%
40.09	.10 .18 .40 .90 4008.29 .10 .90	6 7 3 4 6	Plates and sheets Str.p. self-adhesive, coated with glass microspheres. Other Other Solid tyros Other Tubes, Pipes and Hoses, of Vulcanised Rubber (Excluding Hard Rubber), With or Without Their Fittings (For Example, Joints, Elbows, Flanges); Not rainforced or otherwise combined with other materials, without filbrigs.	kg kg kg kg kg	15% free 19% 15% 15%
40.09	.10 .15 .40 .90 4008.29 .10 .90 4009.10 4009.20	6 7 3 6 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Plates and sheets Str.p. self-adhesive, coated with glass microspheres. Other Other Solid tyros Other Tubes, Pipes and Hoses, of Vulcanised Rubber (Excluding Hard Rubber), With or Without Their Fittings (For Example, Joints, Elbows, Flanges): Not reinforced or otherwise combined with other materials, without filtings. Beinforced or otherwise combined only with metal, without filtings.	kg kg kg kg kg	15% free 19% 15% 15% 19%
40.09	.10 .15 .40 .4008.29 .10 .90 .4009.10 .4009.20 .4009.30	6 7 3 6 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Plates and sheets Other Other Solid tyros Other Tubes, Pipes and Hoses, of Vulcanised Rubber (Excluding Hard Rubber), With or Without Their Fittings (For Example, Joints, Elbows, Flanges): Not reinforced or otherwise combined with other materials, without filtings Reinforced or otherwise combined only with metal, without filtings Reinforced or otherwise combined only with metal, without filtings	kg kg kg kg kg kg	15% free 19% 15% 15% 19% 18% 18%
	.10 .15 .40 .90 4008.29 .90 4009.10 4009.20 4009.30 4009.40	6 6 7 3 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Plates and sheets Str.p. self-adhesive, coated with glass microspheres. Other Other Solid tyros Other Tubes, Pipes and Hoses, of Vulcanised Rubber (Excluding Hard Rubber), With or Without Their Fittings (For Example, Joints, Elbows, Flanges): Not reinforced or otherwise combined with other materials, without fittings Reinforced or otherwise combined only with metal, without fittings Reinforced or otherwise combined only with textila materials, without fittings Reinforced or otherwise combined with other materials, without fittings Reinforced or otherwise combined with other materials, without fittings With fittings	kg kg kg kg kg kg	15% free 19% 15% 15% 19% 18% 18%
40. 09	.10 .15 .40 .90 4008.29 .90 4009.10 4009.20 4009.30 4009.40	6 6 7 3 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Plates and sheets Direction of Processing Control of the Processing	kg kg kg kg kg kg	15% free 19% 15% 15% 19% 18% 18%

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46	10.12	3	- Reinlorced only with lextile materials	kg	19%
40	10.13	G	= Reinforced only with plastics	kg	19%
40	10 19	В	- □ther	kg	19%
40	102		Transmission bells or belling:		
	10.21		 Scaless transmission bolts of papezoidal cross-section (V-bells), whether or not growed, of a circumference exceeding 50 cm but not 		
			exceeding 180 cm		
	.10		 Identificable for use solely or principally with motor volucies. 	kg .	19%
40	.90 10 22	•	 Other Endless transmission belts of trapezoidal cross-section (V-belts), whether or not grooved, of a circumference exceeding 180 cm but not exceeding 240 cm; 	kg	17%
	.10	5	 Identifiable to: use safety or puncipally with motor vehicles 	kg	19%
40	.90 10:23	3 4	- Other	kg	17%
40	10.24	۵	not exceeding 150 cm	kg	17%
40	10 29		not exceeding 198 cm	kg	17%
	10		 Identifiable for use solely or principally with motor vehicles 	kg	19%
	.90	В	· Other	kg	17% .
1			New Pneumatic Tyres, of Rubber:		
	011.10	4	Ct a kind used on molor cars (including station wagons and larging ross)		43%
	11.20	-	—Of a kind used on buses or knoises	ш	-FLI - G
41	.15	7	= With a load index not exceeding 121		36%
	.15		- With a load index not exceeding 121	u 	
		-		ш	36%
	.90		= Other	Ų	36%
	11.30	3	—Cit a kind used on a toratt	П	tree
	11 40	θ	Of a kind used on motorcycles	П	free
	11 50	2	—Of a kind used on bioycles	Ų	free
	11.9		Other		
40	11.91		Having a "herring-bone" or similar troad:		
	05	_	OI a boad diameter of 914.4 mm or more	П	free
	.15		 Of a bead diameter of fess than 914,4 mm, of a kind used on agricultural or forestry vehicles	Ш	20%
	.26	2	 Of a bood diameter of less than 914,4 mm, of a kind used on civil applicación vehicles. 	**	umë:
	80		engineering vehicles	Ų	20%
	.90	2	- Other	U	20%
40	11.99	_	- Other		
	.16	-	Of a boad diameter of 914.4 mm or more	П	tree
	.20	_	 Of a bead clameter of less than 914.4 mm, of a kind used on agricultural or forestry vehicles	U	20%
	.30	В	Oli a bead diameter of less than 914.4 mm, of a kind used on civil engineering vehicles		204:
	ac.	-,		п	20%
	.90		- Other		20%
2 40	012.10		Retreaded or Used Pneumatic Tyres of Rubber; solid or Cushion Tyres, interchangeable Tyre Troods and Tyre Flaps, of Rubber: —Retreaded tyres:		
	.10	5	- Of a kind used on a-roraft	Ш	free
	.20	2	- Of a kind used on motor cars (including station wagons and racing		
			G8/5	U	43%
	.30		- Of a kind used on busses and lornes	П	36%
	.90	3	Other	П	43%
40	12.20		Used pneumatic tyres:		
	.10	5	- Of a kind uşed on aircraft	Ш	Iree
	20	7	 Of a kind used on motor cars, buses or forries 	Ш	25%
	.90	θ	· Other	Ш	25%
40	12.90		—Oner.	-	-
	.10	1	Solid or cushion tyrus and interchangeable tyre treads	kg	25%
	.90		- Other	kg	25%
3 40	113.10	1	Inner Tubes, of Rubber; —Of a kind used on motor cars (including station wagons and racing cars), buses		
			and lomes	П	25%
	19.20	_	—Of a kind used on boycles		

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	4013 90		—Other		
	.20	2	= Of a kind used on motorcycles and aircraft	Lı	Iroo
	.90	3	= Oliner	u	25%
40.14			Hygianic or Pharmaceutical Articles (Including Teats), of Vulcanisod Rubber (Excluding Hard Rubber), with or Without Fittings of Hard Rubber:		
	4014 10	5	Sheath contraceptives	kg	free
	4014 90		···Other.		
	.50	· 6	 Syringes of a capacity exceeding 230 cm⁻¹; enemas; cushions (ring type) and other inflatable articles for specialised nursing, oxygen bags, caenulae, vaporisors and other articles to the treatment or prevention of altections or diseases of the body (including earplugs); but water bottles 	kg	fres:
	90	7	= Other	kg	20%s
40.15	4015.1		Articles of Apparel and Clothing Accessories (Including Gloves), for All Purposes, of Vulcanised Rubber (Excluding Hard Rubber): —Gloves.		
	4015.11	5	* .	kş.	20:5
	4015 (9	•	= Surgical	~#	20.5
		3	Specially designed for outdoor sports or games (excluding that for diving activities)	kg	10°;
	90	•	- Other	kg	20% ~
	4015,90	5	= Other	kg	20%
		·			
40.16	4016 10		Other Articles of Vulcanised Rubber (Excluding Hard Rubber): Of cellular cabber.		
		3	- Identifiable as integral parts of industrial machinery	kg	1ree
		8 (= Othor	kgr	15%-
	4016.9		-Other:	1	107
	4046.91	5	= Foor coverings and male	kg	15%
	4010.92	1	- Fraseis	⊷ş kg	15%
	4016.93	•	= Gaskets, washers and other soats:		• • • • • • • • • • • • • • • • • • • •
	•	5	- Teentificable as integral parts of industrial machinery	kg	free
	_) 3	Other	kg	15%
	4016.94	4	# Boat or dock funders, whether or not militable	жij	15%
	4016.95		 Other infletable articles: 	*	
) Б	 Identifiable as integral parts of industrial machinery 	kg	free
	.20) 5	 Of Rubberised labric, with harmatically sealed ends, for use as moulds in the manufacture, construction or maintenance of concrete 		
			pipes, voided (cavity) blocks, beams, stabs and structures	kg	tree
	.3L	1 2	Of Rubbensed fabric with hermelically scaled ends, for use as stoppers in the closing or sealing of pipes	kg	tree
	.90) B	• Other	kg	15%
	4016.99		- Other.	_	·
	.10	; 3	 Parts of railway and transway lacomotive and colling-stock; pacts of railway and transway track fixtures and littings: mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or avorable. 	kg	Ireo
	15	4	 Parts of Bir brakes, vacuum brakes hydraulic-Bir brakes or hydrautic-vacuum brakes, suitable for use with heavy motor yoficles. 	kg	Iree
	×	0 (Other pairs for use with motor vehicles	kg	20%
		a (- Parts of aircraft, parachutes, rotochutes, aircraft taunching gear,		
			deck-errester or similar gear and ground Dying Trainers	kg	Iree
) 5	- Plugs for baths, sinks and washbasins	kg	20%
) 2	Castraing rings	kg	70/4
) 4	Cable for launching gliders	kg 	lree
) ŷ	Collaps big containers, of a capacity of 2 m ² fir more.	no La	lreg Iran
		5 5	 Othor, identifiable as integral part of industrial machinery 	kg ha	!ree !5°₄
	.91) : 	Other	. kg	
40.17	4017.00	1	Hard Rubber (for Example, Ebonite) in All Forms, Including Waste and Scrap: Anticles of Hard Rubber:	kg	Irea

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SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (EXCLUDING FURSKINS) AND LEATHER

NOTES:

- This Chapter does not cover the following:
 - (a) Panings or similar waste, of raw todos or skins (heading No. C5.11).
 - (b) Hirdskins or parts of birdskins, with their feathers or down, of heading No. 05,05 or 67.01; or
 - (c) Higgs or skins, with the hair or woof on iraw, tanned or diessed (Chapter 43), this fullowing are, however, to be classified in Chapter 41, harnely, raw ordes and skins with the fair or wool on, of bovine an mals (including buffa'or, of equipe animals, of sheep or lambs (except Astrakhan, Broadta). Caracul, Persian or similar tambs, Indian Chinosa, Mongolian or Tibelan lambs), of guals or leds (except Yeanen, Mongolian or Tibelan goals and lads), of swine (including peccary), of charmos, of gazelle, of reindeer, of elk, or deer, of roebucks or of dogs.
- Throughout this Schedule the expression "compaist on logither" means only substances of the kind referred to in bouding No. 41.115.

				Ş1ş1iş-	
Head-	Sub-	Ċ		sucal-	Rate of
ing	honding	Þ	Artrela Description	Unit	Duty
41.01			Raw Hides and Skins of Bovino or Equina Animals (Fresh, or Salted, Orled, Limed, Pickled or Otherwise Preserved, But Not Tanned, Parchment-dressed		• • •
			or Further Prepared), Whether or Not Dehaired or Spill:		
	4101 :0	3	 Whole hides and skins of bowne arrivals to lainuss per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted for 14 kg when frosh livel-salted or otherwise preserved 	kg	1ree
	4101 2		Other higes and skins of bowne animals, frost or web-saited;		
	4101.21	4	- Who e	kg	Irrin
	4101.22	ū	- Bults and bends	kg	free
	4101,29	6	- Other	kç	free
	4101 30	2	 Other hides and skins of bowne animals, otherwised preserved 	kĝ	Iree
	4101.40	7	= Hides and skins of equive animals	kg	free
	4102.10	7	Otherwise Preserved, but Not Tanned, Parchment-dressed or Further Prepared), Whether or Not with Wool on or Spilt (Excluding Those Excluded by Note 1(C) to this Chapter): —Wiln wool on		free
	4102.2		Without weel on	-	
	4102.21	a	= Pickled	<g< td=""><td>hee</td></g<>	hee
	4102.29	9	- Other	×g	free
41.03			Other Raw Hides and Skins (Fresh, or Salted, Orled, Limed, Pickled or Otherwise Preserved, But not Tanned, Parchment-dressed or Further Prepared). Whether or not Dehalred or Split (Excluding Those Excluded by Note 1(b) or 1(c) to this Chapter):		
	4103 10	Э	—Of goats or kids	kg	free
	4103.20	5	- Of reptiles	kg	444
	4103.90	7	—Other	kg	'ree
41.04			Leather of Bovine or Equine Animals, Without Hair on (Excluding Leather of Heading No. 41.08 or 41.09):		
	4104.10		—Whole bovine skin leather, of a unit surface area not exceeding 2.6 m ² .		
	.20	9	Less than 2-15 mf (excluding flesh splits)	kg	frec
	90) 5	- Other	kg	16%
	4104.2		 Other bovine leather and equine leather, tanned or retained but not further prepared, whether or not spin. 		
	4104.21	5	= Bovine leather, vegetable pro-tanned	kg	16°c
		_	😁 - Bovine leather otherwise pre-tanned	La C	16%
	4104.22	1	- Other	kg	165.1

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	4104.3		 Other bowne leather and equins leather, parchmont-dressed or prepared after tanning; 			
	4104.31	3	= Full grains and full grain Splits	kg	16°%	
	4104 39	0	= Other	kg	16%	
41.05			Sheep or Lamb Skin Leather, without Wool on (Excluding Leather of Heading No. 41.08 or 41.09):			
	4105.1		-Taimed or relanned but not further prepared, whether or not split			
	4105.11	4	= Vegetable pre-famined	kg	13%	
	4105.12	0	= Ciherwise pri-famoed ,	kg	13%	
	4105 19	5	- Cihei	kg	13%	
	4105 20	2	 Parchment dressed or propored after famility 	kq	13%	
41.06			Gost or Kid Skin Leather. Without Hair on (Excluding Leather of Heading No. 41.06 or 41.09):			
	4106.1		 Tarined or retained but not further prepared, whother or not split 			
	4106,11	Α	- Vegetat's pre-lanned	kg	Ireo	
	4106.12	4	= Otherwise pre-tached	kg	Iree	
	4106.19	9	= Other	×g	free	
	4106.20	6	- Parchment-dressed or prepared after fanning	Χg	Ireo	
41,07			Leather of Other Animals. Without Hair on (Excluding Leather of Heading No. 41,08 or 41,09):			~
	4107.10	5	—Öl swina	×g	ī iee	
	4107.2		—Ot reptites.			
	4107.21	- 6	- Vigetable pre-tained	kg	free	
	4107.29	7	- Other	kg	*ree	
	4107.90	1	- Of other an mais	kg	4rce	
41,08	4108.00	4	Chamois (including Combination Chamois) Leather	kg	fiee	
41.09	4109 00	8	Potent Leather and Patent Laminated Lasther; Retallised Leather	kç	1ree	
41.10	4110.00	в	Parings and Other Waste of Leather or of Composition Leather, Not Suitable for the Manufacture of Leather Articles: Leather Dust, Powder and Flour.	kg	1ree	
41,11	4111.00		Composition Leather With a Basis of Leather or Leather Fibre, in Slabs, Sheets or Strip. Whether or not in Rolls	kg	lree	

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CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (EXCLUDING SILK-WORM GUT)

NOTES:

- This Chapter does not cover.
 - (a) Storic surgical catgut or similar sterile suture materials (heading No. 30.05),
 - (b) Advictes of apparet or clothing accessories (rixxinpt gloves), lined with fursion or additional fur or to which fursion or artificial fur is affacted on the outside except as mere timming (heading No. 43 03 or 43 04);
 - (c) Made up articles of netting (heading No. 56.08);
 - (d) Articles of Chapter 64.
 - (e) Headgear or parts thereof of Chapter 65
 - (f) Whips inding-crops of other articles of heading No. 66.02.
 - (η) Coff tecks, bracolots or other metation jewellery (heading No. 71.17);
 - (h) Fittings or finmmings for harness, such as strings, bits, horse brasses and buckles, separately presented (generally Section XV).
 - (ii) Strings, skins for drums or the like, or other parts of musical idstruments (heading No. 92.09),
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting littings);
 - (i) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buitons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96,06.
- (A) In addition to the provisions of Note 1 above, heading No. 42 02 does not cover:
 - (a) Bags made of sheeling of plastics, whether or not printed, with handles, not designed for prolonged use (bonding, No. 39 23).
 - (b) Articles of playing materials (heading No. 46.02):
 - (a) Articles of headings Nos. 42.02 and 42.03 which have parts of precous metal crimetal clad with precious metal, of natural or cultived pearly, of precious or semi-precious stones (natural, synthetic or reconstructed) remain dissified in those headings even if such parts constitute more than minor fittings or minor organization, provided that these parts do not give the articles that ressential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.
- For the purpose of heading No. 42.03, the expression farticles of apparel and clothing accessones applies into allo, to gloves.
 Industrying sports gloves), appoins and other profective clothing, braces, be is, bandolines and wrist straps, but excluding watch straps (heading No. 91.13).

		_		Statis-	
Mcad-	Sub-	¢		stical-	Rate of
ing	heading	C	Article Description	Unit	Outy
42.01	4201.00	0	Saddlery and Harness for Any Animal (Including Traces, Leads, Knee Pads, Muzzles, Saddle Cloths, Saddle Bags, Dog Coats and the Like), of Any Material	kg	30° c
42.02		-	Trunks, Suit-cases. Vanity-cases, Executive-cases. Brief-cases. School Satchels, Speciacle Cases, Binocular Cases, Camera Cases, Musical Instrument Cases, Gun Cases, Holsters and Similar Containers: Travelling-bags, Tollet Bags, Rucksacks, Handbags, Shopping-bags, Wallets, Purses, Map-cases, Cigarette-cases, Tobacco-pouches, Tool Bags, Sports Bags, Bottle-cases, Jewellery Boxes, Powder-boxes, Cuttery Cases and Similar Containers of Leather or of Composition Leather, of Sheeting of Plastics, of Textile Materials, of Vulcanised Fibre or of Paperboard, or Whotly or Mainly Covered with Such Materials or with Paper:		
	4202.1		 Trunks, suit-cases, vanity-cases, executive cases, brief cases, school satchels and similar containers. 		
	4202.11	5	 With outer surface of leather, of composition leather or of patent leather. 	u	30%
	4202 12	1	 With outer surface of plastics or of lextile materials 	u	30%
	4202.19	6	- Other	u	30%
	4202.2		—Handbags, whether or not with shoulder strop, including those without handle.		
	4202.21	4	With nuller surface of loather, of composition teather or of patent leather.	Ų	30%
	4202 22	6	 With outer surface of plastic shoeting or of texhle materials 	u	30°°
	4202 29	Ð	= Other	u	30%
	4202 3		 Articles of a kind normally carried in the pocket or in the handbag 		
	4202.31	4	- With outer surface of leather, of compesition leather or of patent leather.	Ų	30%
	4202.32	0	= With outer surface of plastic sheeting or of textile materials	kg	30%
	4202.39	5	Other	kg	30%
	4202.9		⇔ Other.		
	4202.91	1	 With outer surface of leather, of composition leather or of patent leather. 	u	30%

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	4202 92	В	 With outer surface of plastic sheeting or of textule materials 	L	304.1	
	4202 99	2	= Other	e)	30%	
42.03			Articles of Apparel and Clothing Accessories, of Leather or of Composition Leather:			
	4203 10	2	— Articles of apparel	×g .	33%	
	4203.2		—Groves, mittens and mitts:			
	4203 21	3	# Specia ly designed for use in sports	Şu	10%	
	4203.29	4	= Ofter	kg	23%	
	4203.30	1	= Belts and bandokers	κý	30°4	
	4203.40	6	= Other clothing accessories	kg	30°s	
42 .D4	4204.00	1	Articles of Leather or of Composition Leather, of a Kind Used in Machinery or Mechanical Appliances or For Other Technical Uses	kg	fice	
42.05	4205 00	5	Other Articles of Leather or of Composition Leather	kg	1500	
42.06			Articles of Gut (Excluding Silk-worm Gut), of Goldbeaters' Skin, of Bladders or of Tendons:		·	
	4206.10	3	—Catgut	kg	1507	
	4206.9C	8	—Other	kg	15%	

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CHAPTER 43

FURSKINS AND ARTIFICIAL FUR: MANUFACTURES THEREOF

NOTES:

- Throughout this Schedule references to "furskins" other than to law furskins of heading No. 43.01, apply to hides or skins of all primate which have been tanned or dressed with me hair on.
- 2 This Chapter does not cover the following:
 - (a) Birdskins or parts of broskins, with their feathers or down (heading No. 05.05 or 67.01),
 - (b) Raw hides or skins, with the hair on, of Chapter 41 (see Note 1 (c) to that Chapter).
 - (c) Gloves consisting of leather and fulskin or of leather and artificial fur (heading No. 42.03):
 - (d) Artoles of Chapter 64.
 - (a) Hoadgear or parts thereof of Chapter 65; or

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- (II. Articles of Chapter 95 (for example, toys, games, sports requisites).
- Heading No. 43 03 includes fursions and parts thereof, assembled with the addition of other motorials, and fursions and parts
 thereof, seven together in the form of garments or parts or accessories of garments or in the form of other articles.
- 4 Articles of apparel and clothing accessories (except those excluded by Note 2) lined with turskin or artificial fur or to which furskin or artificial turns attached on the outside except as mere turnining are to be classified in heading No. 43 03 or 43,04 as the case may be.
- Throughout this Schedule the expression "artificial fur" means any imitation of tursion consisting of wool, hair or other flores gummed or sown on to finather, woven fabric or other materials, but does not include imitation fursions obtained by weaving or for tring (generally, heading No. 58.0) or 60.01).

				Statis-	
Head-	Sub-	C		stical-	Rate of
4ng	heading	D	Article Description	TinU	Outy
43.01			Raw Furskins (Including Heads, Tails, Paws and Other Pieces or Cuttings, Suitable for Furriers' Use) (Excluding Raw Hides and Skins of Heading No. 41.01, 41.02 or 41.03):		
	4301 10	7	—Of rank, whole, with or without head, fail or paws	kg	Iree
	4301.20	1	—Of rebbit or hare, whole, with or without head, tail or paws	kg	Irea
	4301 30	6	 —Of lainh, this following: Astrokhan, Broadfall, Caracty, Persian and similar tamb, Indian, Chinosa, Mongolian or Tibelan tamb, whole, with or without head, fail or 		
	4000		Paws	kg	Iree
	4301.40	0	Of beaver, whole, with or without fead, fail or paws	kg	Iree
	4301 50	5		kg	Iree
	4301 60	2	Of lox, who e, with or without hend, fail or paws	kg	l-ée
	4301.70	4	— Of seal, whole, with or without head, tail or privis	kg	fr e e
	4301 80	9	—Other tursking whole, with or without boad, fail or pays	kg	Mee
	4301.90	3	—Heads, Tails, paws and other pieces or cuttings suitable for turners) use	kg	frea
43.02			Tanned or Dressed Furskins (including Heads, Talls, Paws and Other Piecos or Cuttings), Unossembled, or Assembled (Without the Addition of Other Materials) (Excluding those of Heading No. 43.03).		
	4302.1		 Whole skins, with or without head, fail or paws, not assembled; 		
	4302.11	7	= Of mink	kg	15%
	4302.12	3	= Of rabbit or have	kg	15%
	4302 13	3	- Of lamb, the following: Astrokhan, Broadtait, Caracul, Persian and		
	4000.40		similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	kg	linee
	4302.19	A	Ol^er	Rg	15%
	4302.20 4302.30	5 3	 Heads, tails, paws and other pieces or cuttings, not assembled Whola stins and pieces or duttings thereof, assembled 	kg See	15°0
	4.802 30		- which stars are process or comings thereof, assembled	kg 	15%
43.03			Articles of Apparel, Clothing Accessories and Other Articles of Furskin:		
	4303 10	4	—Articles of apparel and clothing accessores	kg	30%
	4303.90	Ü	—Other	kg	30%
43.04	4304.00	3	Artificial Fur and Articles Thereof	kg	30%

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SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

NOTES:

- This Chapter does not cover the following:
 - (a) Wood, in chips in shavings, existed, ground or powdered, of a kind used primarily in porturery, in praimacy, or for insected at, fungicidations milar purposes (heading No. 12.11);
 - (b) Bamboos or other materiars of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading No. 14.01).
 - Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanner; (heading No. 14.04).
 - (d) Activated charcost (heading No. 38.02).
 - (e) Arboles of heading No. 42 02;
 - (i) Goods of Chapte: 46:
 - (g) Hootwear or parts thereof of Chapter 64.
 - (h) Goods of Chapter 66 (for example, umbref as and walking-sticks and parts thereof);
 - (a) Goods of heading No. 68.08);
 - (k) Imitation jawe key of heading No. 71, 17;
 - Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwhights' wares).
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of frearms (heading No. 93.05):
 - (a) Anicks of Chapter 94 (for example, furniture, lamps and lighting fittings, prelabricated buildings).
 - (p) Artigles of Chapter 95 (for example, toys, games, sports requisites).
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handlos, of wood, for a rucles of heading No. 96.03, or
 - (r) Articles of Chapter 97 (for example, works of art).
- 2. In this Chapter, the expression "densitied wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardwest together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3 Headings Nov. 44.14 to 44.2) apply to adicies of the respective descriptions of particle books or similar books, librebooks, taminated wood or densified wood as they apply to such articles of wood.
- 4 Products of heading No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, consignated, perforated, out or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 6 Heading No. 44 17 (loos not apply to tools in which the blade, working edge, working surface or other working pact is formed by any of the materials specified in Note 1 to Chapter 82.
- 6 Subject to Nurse: 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

SUBHEADING NOTE

For the purposes of subhleadings Nos. 4403 41 to 4403.49 | 4407.24 to 4407.29 to 4408.31 to 4408.39 and 4412 13 to 4408.39 and 4408.

Abura, Acajou d'Afrique, Alformosia, Ako, Alan, Andiroba, Aringr, Avodir, Azob, Balau, Balsa, Boss clair, Boss fonc Cativo, Codro, Daberra, Dark Red Meranti, Dibtou Deussi, Framir, Freijo, Fromager, Fuina, Gerbergasig, domba Imbura, Ip. troko, Jaboty, Jelutong, Jeguliba, Jengkeng, Kapari, Xempas, Keruning, Kosipo, ketib, Keto, Light Red Merant, Limba, Couro, Magarenduca, Mahogany, Makor, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Mostx, Niangon, Nyatoh, Obocha, Okourn, Onzabili, Orey, Ovengkel, Ozigo, Padauk, Paldao, Palissandre de Guatemata, Palissandre de Paro, Palissandre de Rin, Palissandre de Rose, Pau Martin, Pulai, Pungur, Rjenin, Sapeli, Saqui, Secenir, Sipo, Sucupira, Suren, Teka, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yelow Meiotiu.

			Statis-	
Head- Sub-	С		stical-	Rate of
ing heading	D Article Description		Unit	Duty
44.01		Fuel Wood, in Logs, in Billets, in Twigs, in Faggots or In Similar Forms; Wood in Chips or Particles; Sawdust and Wood Waste and Scrap, Whether or Not Agglomerated in Logs, Briquettes, Pellets or Similar Forms:		
44.01 440*.10	g,	in Chips or Particles; Sawdust and Wood Waste and Scrap, Whether or Not	kg	Iree
	ą.	in Chips or Particles; Sawdust and Wood Waste and Scrap, Whether or Not Agglomerated in Logs, Briquettes, Pellets or Similar Forms:		Iree

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	4401.22	6	= Non-coniterous.	kg	tree	
	4401.30	θ	 Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pollets or similar forms 	kg	Irea	
44.02	4402.00	а	Wood Charcost (including Shell or Nut Charcosi), whether or Not Agglomerated	kg	free	
44.03			Wood in the Rough, Whether or Not Stripped of Bark or Sapwood, or Roughty Squared:			
	4403.10	6	-Treated with paint, stains, croosore or other prosorvatives	т ³ -	free	
	4403.20	G	-Other, conderpus	m³	free	
	4403.4		- Other, of tropical wood, specified in Sethlanding Note 1 to this Chapter			
	4403.41	6	= Dark Red Meranti, Light Red Meranti and Meranti Bakau	w_2	tree	
	4403 49	7	- Other	m_0	free	
	4403.9		-Other:			
	4403.91	9	= Of oak (Quercus spp.)	m ₃	tree:	
	4403.92	5	= Of beech (Fagus spp.)	m²	free	
	4403.99	5	= Other	m³	free	
44.04			Hoopwood: Split Poles; Piles, Pickets and Stakes of Wood, Polnted But Not Sawn Lengthwise; Wooden Sticks, Roughly Trimmed But Not Turned, Bont or Otherwise Worked, Suitable for The Manufacture of Walking-sticks. Umbrellas, Tool Handles or The Like; Chipwood and The Like:			
,	4404 10	2	—Coniferous	kg	trae	
	4404.20	4	—Non-conferous	kgi	ln)o	
44.05	4405.00	9	Wood Weel; Wood Flour	kq	1rou	
			The trought of the transfer of			
44,06			Reliway or Tramway Steepers (Cross-ties) of Wood:			
	4406.10	7	—Not impregnated	w ₃	Iree	
	4406 90	3	— Other	m³	Iree	
44.07	,,.		Wood Sawn or Chippod Lengthwise. Sticed or Peeled, Whether or Not Planed, Sended or Finger-jointed, of a Thickness Exceeding 6 mm:			•••••
	4407.10	Э	—Coniferous	ω_3	Iree	
	4407 ?		Of tropical wood specified in Subheading Note 1 to this Chapter			
	4407 24	υ	= Virola, Mahogany (Swietenia spp.), Imbura and Balsa	w _a	free	
	4407 25	7	- Dark Red Merenti, Light Red Meranti and Meranti Bakau	w ₃	free	
	4407.26	3	 White Lagan, White Meranti, White Seraya, Yet ow Meranti and Alan 	m,	free	
	4407 29	2	- Olher	m³	f:00	
	4407 9 4407 91		— Cities	m³	r	
	4407.92	.ı S	= Of basch (Guercus spp.)	LLI,	faeer fr ee e	
	4407.99	4	= Other	ω3 '''	free	
<u></u>						
44.08			Veneer Sheets and Sheets for Plywood (Whether or Not Sliced) and Other Wood Sawn Lengthwise. Sticed or Pealed, Whether or Not Planed, Sandad or Finger-jointed, of a Thickness not Exceeding 6 mm:			
	4408.10	4	— Conderous	kg	10%	
	4408 3		—O' biopical wood specified in Subhearing Note 1 to this Chapte*			
	4408.31 4408.39	8	= Dark Red Meranti, Light Rod Meranti and Meranti Bakau Other	×g •••	free free	
	4408.90	0	- Other	ky Ka	free	
44.09			Wood (Including Strips and Friezes for Parquet Flooring, Not Assembled) Continuously Shaped (Tongued, Grooved, Rebaled, Chamtered, V-jointed, Boaded, Moulded, Flounded or The Like) Along any of its Edges or Faces, Whether or Not Planed, Sanded or Finger-jointed:			
	4409 10	θ	—Cranderqus	×g	free	
	4409.20		— Non-coniferous.			
	.15	0	Pegwood: ceiting boards and flooring boards; strips and finize for parquet flooring not assembled	*g	free	
	.90	A	- Other	×q	16%	
44.10			Particle Board and Similar Board of Wood or Other Lignaous Materials, Witether or Not Agglomerated with Resins or Other Organic Binding Substances:			
	441D.1		—Of wood:	L	100	
	4410.11 4410.19	4	 Walerboard, including oriented strand board ♣ Other 	kg ka	16% 18%	
	4410.90	5	— Of other ligheaus materials	kg ka	16% 16%	
	→ 10.56	4	— Andrew A., to sented transmission	kg	10 %	

44.11	Fibreboard of Wood or Other Ligneous Materials, Whether or Not Bonded with Resins or Other Organic Substances:			
4411.1	 Fibreboard of a density exceeding 0,8 g/cm³; 			
4411.11	 Not mechanically worked or surface covered: 			
.10	•	kç	16%s	
90	- Other	kg .	1.0%	
4411.19	- Other:	-		
10	- Moulded	kg	16%	
.90		%q	10%	
4411.2	 Fibroboard of a density exceeding 0,5 grom² but not exceeding 0,8 grom³. 	.,,		
4411.21	= Not mechanically worked or surface covered:			
10		<9	16%	
90		kg .	10°6	
441129	- Other:	.9	10 0	
.10		kg	16%	
90		rg kg	10%	
44113	—Figreboard of a density exceeding 0.35 g/cm³ but not exceeding 0,5 g/cm³.	-9	10.4	
4411.31				
	= Not mechanically worked or surface covered	l		
10		kçı	16%,	\sim
.9D		kg	10%:	
441139	- Other:	• -		
.10		kg	16°.	
.90		kç	10%	
4411.9	—Other			
4411 91	 Not mechanically worked or surface covered: 			
10	· Moulded	kg	16%	
.90	5 - Other	kg	10%	
4471,99	- Other:			
.10	2 - Modided	Xg	16°\	
.90) Other	kg	10%	
44.12	Ptywood, Veneered Panels and Similar Laminated Wood:			
4412.1	 Ptywood consisting solely of sheep, of wood, each ply not exceeding 6 inm thickness. 			
4412.13	With at least one outer ply of trapical wood specified in Subheading Note 1 to this Chapter	\mathbf{m}^0	13%	
4412 14	Other, with all least one cuter ply of non-conferous wood	m ₃	13%	
4412.19	? - Olter	ш _э	13%	
4412.2	 Other, with at least one uniterply of con-conderous wood: 			
4412.22	2 = Wilh at least one ply of Iropical wood specified in Subheading Note 1 of this Chapter	m ³	13%	
4412.23	Other, containing at least one layer of particle board	m²	13%	
4412.29	_ · ·	m ²		
4412.29 4412.9	7 = Othor		13%	
4412.92	 W.0: at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter. 	kģ	13%	
4412.93	Other, containing at least one layer of particle board	kg	13%	
4412.99) - Othe'	kg .	13°,	
4416.33			· · · · · · · · · · · · · · · · · · ·	
44,13 4413,00	Denstried Wood, in Blacks, Plates, Strips or Profile Shapes	kg	160:	
44.14 4414 00	Wooden Frames for Paintings, Photographs, Mirrors or Similar Objects	kg	16%	
44.15	Packing Cases, Boxes, Crates, Drums and Similar Packings, of Wood:			· · · · · · · ·
	Cable-drums of Wood; Pallets, Box Pallets and Other Load Boards, of Wood; Pallet Collars of Wood;			
4415 10	—Cases boxes, crates, drums and similar packings, cable-drums	u	13°.	
4415.20	 Pallets, box patiets and other load boards; pallet cot ars: 			
10	Patiet, box poliers and other load boards	ш	16%	
.20		L	20%	
	• • • • • • • • • • • • • • • • • • • •			
44.16 4416 00	Casks, Barrels, Vals, Tubs and Other Coopers' Products and Parts Thereof, of Wood, Including Staves:	kg	tree	
44.17 4417.00	Tools, Tool Bedies, Tool Handles, Broom or Brush Bodies and Handles, of			
	• Wood; Bool or Shoe Lasts and Trees, of Wood:	l	145 *	
.40		kg kg	1955 1995	

	9-0	្ន	-Other		×g	:0%
44.18			Builders' Joinery and Corporary of Wood, Including Collular W- Assembled Parquet Panels, Shingles and Shakes:	ood Panels,		
	4418 10	7	Windows, French-windows and thoir Fames		ĸg	21%
	4418 20	1	Doors and their frames and throsholds		kÿ	21%
	4418.30	6	—Parquet panels		kg	free
	4418.4C	Q	—Shuftering for concrete constructional work		٩g	21%
	4418 50	5	- Shangles and shakes		kg	21°0
	4418.90	3	—Other		kg	16%
44.19	4419.00	6	Yableware and Kitchenware, of Wood		kg	30%
44.20			Wood Marquetry and Inlaid Wood: Caskets and Cases for J Cutlery, and Similar Aricles, of Wood; Statuettes and Other Or Wood; Woodon Articles of Furniture Not Falling In Chapter 94:			
	4420 10	0	Statuettes and other preaments, of wood		kĝ	00%
	4420 90	7	—Otræ:		kg	30° ·
44.21			Other Articles of Wood:			
	4421 10	4	Clothes hangers		kg	30%
	4421 90		—Other			
	.05	1	Clothes pegs		kg	30%
	.10	В	 Spools, reels, cops, botokins, sewing thread reels and the likewood, for uso with fextile machinery. 		kg	Iree
	.15	у	 Snoe spines, wooden begs or pins, for footwoar 		kg	free
	90	6	⊆ Other		kg	20°%

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CHAPTER 45

CORK AND ARTICLES OF CORK

NOTES:

- This Chapter does not cover the following:

 - (a) Foutwear or parts of footwoar of Chapter 64 (b) Hopdgou or parts of headgear of Chapter 65, or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

				Statis-	_
Head-	Sub-	c		stical-	Rate of
ing	heading	D	Article Description	Ųnit	Duty
45.D1			Natural Cork, Raw or Simply Prepared; Waste Cork; Crushed, Granulated or Ground Cork:		
	450110	C	Natural cork, raw or simply prepared.	kg	1ree
	4501.90	7	- Olher	kg	1reo
45.02	4502 OC	3	Natural Cork, Debacked or Roughly Squared, or in Rectangular (Including Square) Blocks, Plates, Sheet or Strip, (Including Sharp-edged Blanks for Corks or Stoppers).	ka .	free
45,03			Articles of Natural Cork:		
	4503 10	В	—Corks and stoppers	ĸy	fuce
	4503 90	4	—Othe:	kg .	fr∈e
45.04			Agglomerated Cork (With or Without a Binding Substance) and Articles of Agglomerated Cork:		
	4904.10	- 6	- Blocks, plaies, shoots and strip, tiles of any shaper solid cylinders, including discs.	kg .	tree
	4504.90	8	—Other	kQ	Iree

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CHAPTER 46

MANUFACTURES OF SYRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

NOTES:

- nithis Chapter the repression "planting materials" means materials is a state or form suitable for plaiting, interfacing or sim are processes: it includes straw, osicr or willow, bandboos, sushes, reads, strips of wood, strips of other vegetable material (for example strips of banks, narrow leaves and reif a or other strips obtained from proad leaves such as those of banks plants or palm (sees), provided they are in a state, or bank, unspun natural lexitle forces, inonchilament and stop and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwevens, human hair, horsehair texitle for age or yarns, or monohilament and strip and the like of Chapter 54.
- This Chapter Roes not cover
 - (a) Waw coverings of heading No. 48.14:

ď,

- (b) Twine, cordage, ropes or cables, plaited or not (heading No. 58.07),
- (c) Footwear or headgean or parts thrireol of Chapter 64 or 65;
- (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) Aracles of Chapter 94 (for example, furniture, lamps and lighting littings).
- For the purposes of heading No. 46.01, the expressor: "platting materials, plaits and similar products of platting materials, cound together in parallel strands" means plaiting materials, platts and similar products of platting materials, placed side by side and bound together, in the form of speets, whether or not the binding materials are of speet materials.

				Slalis-	
Head-	Sub-	¢		stical-	Rate of
ing	heading	0	Article Description	Unit	Duty
46.01			Plaits and Similar Products of Plaiting Materials, Whether or Not Assembled into Strips: Plaiting Materials, Plaits and Similar Products of Plaiting Materials, Bound Together in Parallel Strands or Woven, in Shaet Form, Whether or Not Being Finished Articles (For Example, Mats, Matting, Screens):		
	4601.10	2	 Plants and similar products of planting materials, which is or not assembled into skips 	kg	20%
	4601.20 4601.9	7	Mats, marting and screens of vegetable materials —Other.	kģ	20 ° %
	4601,91		Ol vegetable materials:		
	.10	2	- Olirattan, woven	κij	ting
	.90	e a	· Olher	kg	20%
	460± 99	Ģ.	- Other	kg	2C*c
46.02		• · · · •	Basketwork, Wickerwork and Other Articles. Made Directly to Shape From Plaiting Materials or Made up From Goods of Heading No. 46.01; Articles of Loolah:		
	4602.10	ö	Of vegetable materials	kg	20%
	4602.90	2	-Other	kg	20%

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SECTION X

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

CHAPTER 47

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP), PAPER OR PAPERSOARD

NOTES.

1 For the purposes of heading No. 47-02, the expression inhemical wood pulp, dissolving grades il means chemical wood pulp having by mass an insolvible fraction of 92 per cent or more for soda or sulphale wood pulp of of 88 per cent into effor sulphale wood pulp after one hour maticausiic soda solution containing 18 per cent sodium hydroxido (NoOH) at 20°C, and for sulphale wood pulp an ash content that does not exceed 0.15 per cent by mass.

Head•	Sub-	С		Statis- stical-	Rate of
Ing	heading	D	Article Description	Unit	Duty
47 m1	4701.00		Mechanical Wood Pulp	 kg	
	4702.00		Chemical Wood Pulp, Dissolving Grades	" kg	free
43.02					
47.03	4703.1		Chemical Wood Pulp, Soda or Sulphate, Other Than Dissolving Grades: —Unbleached		
	4703.11	8	= Conferous	kç	Irea
	4703.19 4703.2	g	- Non-conferaus	kg	Irge
	4703.21	2	= Coniferous	kg	Iroo
	4703.29	3	= Non-conferous	kg	frag
47.04			Chemical Wood Pulp, Sulphite. Other Than Dissolving Grades:		
-110-	4704.1		—Unbleached		
	4704.11		= Comferous	Kg.	Iree
	4764 19	2	→ Nan-coniteraus	Ağ	free
	4704.2		—Senvibloacherlick Seached		
	4704.21	G	- Coniterous	kij	free
	4704-29	- 7	= Non-senfarcus	kp	tree
47.05	4705.00	1	Semi-chemical Wood Pulp	kg	hee
47.06			Pulps of Other Fibrous Cellulosic Material:		
	4706 10	2	Califor futers pulp	<g< td=""><td>free</td></g<>	free
	4706 20	7	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard.	-	fiese
	4706.9		Otives		
	4706 91	5	= Mechanical	kg	free
	4706 92	1	- Chemical	⊀g	*ree
	4705 93	В	⇒ Semi-chemical	49	414515
47.07			Recovered (Waste and Scrap) Paper or Paperboard:		
	4707 ¥0	6	—Of unbleached kraft paper or paperboard or of octrugated paper or paperboard.	Kg	hee
	4707.20	0	 Of other paper or paperboard made murply of pleastred obstrated pulp, not coloured in the mass. 	۰۶ «g	'ree
	4707.30	5	$-\Phi^{\prime}$ paper or paperboard made mainly of mechanical pulp (for example,	-	
			newspapers, journals and sinvlar printed matters	×g	free
	4707.90	2	Other, including unsorted waste and scrap	ĸg	free

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CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

NOTES:

- This Chapter doub not cover the following:
 - (a) Articles of Chapter 30:
 - (b) Slamping foils of heading No. 32.12.
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chaptur 33);
 - (d) Paper impregnated with diagnostic or aboratory magents (heading No. 38,22);
 - (e) Paper or cellulose wadding impregnated, coaled or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.08).
 - Sonsitised paper or paperboard of readings Nos. 37.01 to 37.04.
 - (g) Paper reinforced shatilited sheeling of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the lotal thickness, or articles of such materials (excluding wall coverings of heading No. 48.14) (Graptor 39).
 - (h) Articles of Healting No. 42-02 (for example, travel goods);
 - (ii) Articles of Chapter 46 (manufactures of plaining material).
 - (k) Paper yarn or lextile articles of paper yarn (Section XI),
 - (i) Articles of Chapter 64 or Chapter 65:
 - (m) Abrasive paper or paperboard (heading No. 68.05) or paper- or paperboard-backed mica (heading No. 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foll backed with paper or paperboard (Section XV).
 - (o) Afficies of heading No. 92,69 or
 - (p) Africies of Chapter 95 (for example, loys, games, spons requisites) or Chapter 96 (for example, buttons)
- Subject to the provisions of Mold 0, headings Nos, 48 01 to 46 05 include paper and paperboard which have been subjected to calendaring, super-calendaring, glazing or similar finishing, talse, water-marking or surface string, and blso paper, paperboard, cellulose watding and websic follows tibres, coloured or marking throughout the mass by any method. Except where heading No. 48 03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or websic feelfulose tibres which have been otherwise processed.
- 3 In this Chapter the expression howsprint means uncoded paper of a kind used for the printing of newspapers, of which not less than 65 per centity weight of the total fibre content consists of wood? these obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Picht Soif (1 MPa) on cach side exceeding 2,5 incremetres (microns) weighing not less than 40 g/m² and not more than 65 g/m².
- In addition to hand-made paper and paperboard, heading No. 48-52 covers only paper and paperboard made mainly from bloothest pulp or from pulp obtained by a michanical process; and satisfying any of the following criteria:

For paper or paperboard of a mass of not more than 190 g·m²:

- tall, containing 10 per cent or more fores obtained by a machanical process, and
 - of a mass of not more than 80 g·m², or
 - (2) coloured throughout the mass; or
- (b) containing more than 8 per cont ash, and
 - (1) of a mass of not more than 80 g·m², or
 - (2) coloured throughout the mass, or
- (c) containing more than 3 per contrash and having a brightness of 60 per cent or more, or
- id; containing more than 3 per cent but not more than 8 per cent ash, having a brightness less than 60 per cent, and a burst index regual to or less than 2,5 kPa m²/g for
- (e) containing 3 per cent ash or less, having a brightness of 60 per cent or more and a parst index equal to or less than 2,5 kPa.m²/g.

Fur paper or paperboard of a mass of more than 150 g/m²

- (a) Coloured throughout the mass; or
- ib) having a brightness of 60 per contion more, and
 - a caliper of 225 m-cromeltes (microns) or less, or
 - a calipor more than 225 incorpineters (iniczons) but not more than 508 m crometres (in crons) and an ash content more than 3 per cent; or
- (c) having a brightness of less than 60 per cent, a caliper of 254 micrometres (microns) or less and an ash content more than 8 per cent.

Heading No. 48-02 does not, however, cover filter paper or paperboard [individing lea-bag paper) or felt paper or paperboard.

- 6 In this Chapter "kraft paper and paper and paper and paper and paper board of which not less than 80 per cent by mass of the lotal fibre content consists of fibres obtained by the chemical suitable or soda processes.
- Except where the terms of the heroings otherwise require paper, paperboard, defolious wording and webs of cettifices libres, answering to a description in two or more of the headings Nos. 48.01 to 48.11 are to be classified under that one of such headings which occurs tast in numerical order in the Nomenclature.
- [A] Headings Nos. 48 01, 48.02, 48.04 to 48 08, 48 10 are 48.11 apply only to paper, paperboard, cellulose wadding and websiof cellulose forest.
 - (a) in strips or rolls of a width exceeding 15 cm for
 - (b) 1 reclangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state

Except that hand-made paper and paperboard in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 6, in heading No. 48 02

- (B) Headings Nos. 48.03, and 48.09 apply only to paper, cellulose warding and websiol or littles fitness
 - in strips or rolls of a width exceeding 36 cm, or
 - in rectangular (including square) sheets with one side exceeding 36 cm and the other side exchanging 15 cm in this
 unfolded, state

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- 8 For the purposes of heading No. 48.14. The expression "wallpaper and similar wall dovisings" applies only to:
 - (a) Paper in rolls, of a weeth of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration;
 - Gruned, ombosed, Surface-excurred, design-printed or otherwise surface-decorated flor exampte, with textile flock), whether or not coaled or covered with transparent protective plastics,
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, shaw, esseteral
 - (ii) Coated or covered on the lace side with plastes, the layer of plastes being grained, embossed coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the lace side with plaining material, whether or not bound together in parallel straints or woven
 - (b) Burders and fridzes, of paner, triguled as above, whether or not in rolls, suitable for wall or getting decoration
 - (c) Wall coverings of paper made up of several panels. In rolls or shocks, printed so as to make up a scene, design or most when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor cuverings and as work coverings, are to be classified in heading No. 48-15.

- Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, emississed or perforated
- 16 Heading No. 48 23 applies, inter At a to production paper or paperboard cards for Jacquard or similar machines and paper lace.
- 11 Except for the goods of heading No. 46.14 or 48.27, paper, paperbookst, cellulose wooding and articles thereof, printed with motifs, characters or potential representations, which are not morely incidental to the primary use of the goods, fall in Chapter 49.

SUBHEADING NOTES:

1. For the purposes of subheadings Nos. 4804.11 and 4804.19 "kraftliner" means machine-finished or machine gazed paper and paperboard, of which not less than 50 per cent by mass of the total fibre content consists of wood fibres obtained by the obernical sulphate or soda processes, in rolls, of a mass exceeding 175 g/m² and having a minimum Mufen consting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other miss:

	MBSS		Minimum Mulion bursting strength
	<u>gʻm²</u>		<u>kPa</u>
· — —	· — 105 125		33.3 417
ļ. — — —	200	— —· — · — —	11
	700		
	400		961
		:	

- For the purposes of subheadings Nosi 4804 21 and 4604 29, "sack kraft paper" means machine linished paper, of which not less than 60 per cent by mass of the total flore content consists of libres obtained by the chemical sulphate or soda processes, in refs. of a mass of not loss than 60 g/m² but not more than 1,15 g/m² and meeting one of the following sets of specializations:
 - (a) Having a Mullen burst index of not less than 3.7 kPa m²/g and a stretch factor of more than 4.5 per cent in the cross direction and of more than 2 per cent in the reachine direction.
 - (b) Having minima for tear and tensile as indicated in the following table or the linearly interpulated equivalent for any nitremass.

	:	Mgrani	um_tear_mN	Minintur	n tersa'n kN/m
Mass g/m ²		Mashine director	Machine direction plus cross direction	Cross direction	Machine direction plus closs direction
60		790	: 510	1,9	·
70	_ :	<u> 6</u> 30	1 790	2,3	72
80		965	2 070	2 ₈	a <u></u> a
_100		1 230	_2 035	3.7	10.6
:15		1,425		44	12.3

- For the purposes of subhasking No. 4805 10, "some character finding paper" means paper, in rolls, of which not less than 65 per cent by mass of the total fibre content consists of unbloached hardwood fibres obtained by a semi-character pulping process, and having a CMT-80 (Concora Medium Test with 60 minutes of conditioning) crush resistance excepting 196 newtons at 50 per cent relative humidity, at 23°C.
- 4. For the purposes of subheating No. 4805.30 "sulphile wrapping paper" means machine-glazed paper, of which more than 40 per cent by mass of the lotal fibre content consists of wood fores obtained by the chemical sulphile process, /vering an ash content not exceeding a per cent and having a Mulleri burst index of not less than 1,47 kPa mf/rg.
- For the purposes of subhoading No. 4810 21. "light-mass coated paper" means paper, coated on both sides, of a total mass
 not exceeding 72 g/m², with a coating mass not exceeding 15 g/m² per side, on a base of which not less than 60 per contity,
 mass of the lost libra coatent consists of wood libras obtained by a mechanical process.

			Statis-	
Head- Sub-	Ċ		stical-	Rate of
ing heading	D	Article Description	Unit	Duty

49.01 4901 00 Newsprint, in Rolls or Sheets:

		_	<u> </u>		
	Act No.	30 , 1	1998 CUSTOMS AND EXCISE ACT, 1998		
	4801-00.10		 Consisting of fibres obtained assertially by a chemi-mechanical process, of a mass of 40 g/m² or more but not exceeding 150 g/m² 	kg	10%
	.20	ь	 Other paper and paperboard, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process, of a mass of 57 g/m² or more but not exceeding 65 g/m². 	*g	10%
	.90	7	· Other	kg	*ree
48.02			Uncoated Paper and Paperbeard, of a Kind Used for Writing, Printing or Other Graphic Purposes, and Punch Card Stock and Punch Tape Paper, in Rolls or Sheets (Excluding Paper of Heading No. 48.01 or 48,03); Hand-made Paper and Paperboard:		
	4902 10	0	- Hand-made paper and paperboard	kg	free
	4802.2D	4	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	kg	free
	4802.30	9	—Carbonising base paper	kg	tree
	4602 40 4802.5	3	 Wallbaper base Other pager and paperboard, wer containing libres obtained by a mechanical process or of which not more than 10 per cent by mass of the lotal libre content consists of such fibres. 	kg	1ree
	4602.51	4	∠ Of a mass of loss than 40 g/m ²	kg	10%
	4802.52	0	= Olia massiot 40 g/m² or more bull not more than 150 g/m²	kg	10% .
	4802.53	7	- Of a mass of more than 150 g/m ²	kĝ	10%
	4802.60	2	 Other paper and paperboard, of which more than 10 per cont by mass of the total libre content consists of fibres obtained by a mechanical process. 	kg	10%
			process		10.4
48.03	4803.00	9	Tollet or Facial Tissue Stock, Towel or Napkin Stock and Similar Paper of a Kind Used for Household or Shnitary Purposes, Cellulose Wadding and Webs of Cellulose Fibres, Whether or Not Creped, Crinklad, Embossed, Perforated, Surface-cotoured, Surface-decorated or Printed, in Rolls or Sheets	l a	10%
			4	kg 	.17 '8
48.04	.00.		Uncoated Kraft Paper and Paperboard, in Rotts or Sheets (Excluding that of Heading No. 48.02 or 48.03):		
	4604.1		— Kraftliner.		
	4804.11	3	Unbleached	۲g	10%
	4804.19	4	= Other .	<i3< td=""><td>10°%</td></i3<>	10°%
	4804.2		— Şaçık kráft papur		- * 4.
	4804.21	8	= Unbleached	×ŋ	10%
	4804 29	9	. Other.	ĸg	10%
	4804.3		—Other kraft paper and paperboard of a mass of 150 g/m² or less:		400.
	4804 31		= Unbleached	kij	10%
	4804 39 4804 4	3	 Other:	kg	*ree
	4804.41	7	- Unbleached	kg	10%
	4804.42	3	 Bleached uniformly throughout the mass and of which more than 95 percent by mass of the total fibre content consists of wood fibres obtained. 		
	4024.43		by a chemical process	kg	10%
	4804 49 4804 5	9	- Other craft paper and paperboard of a mass of 225 g/m² or more.	kg	IC⁰₀
	4804 51	1		ka.	10%s
	4804 52	Б	 Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the lotal fibre content consists of wood fibres obtained. 	kg	
	455 - 55	_	by a chemical process	kg	10%
	4804 59		« Other		10%
49.05			Other Uncoated Paper and Paperboard, in Rolls or Sheets; not Further Worked or Processed than as Specified in Note 2 to this Chapter:		
	4805 10	Э	—Semi-obernical fluting paper (corrugating medium)	kg	10%
	4805.2		—Multi-pty paper and paperboard.		
	4805 21	ı	Each layer bloached	kg	10%
	4805.22 4805.2 3	В 4	 With only one outer layer bleached	kg	16%
	4805 29	2	bleached	kg ka	105. 10%
	4805.30	7	= Sulph le wrapping paper	kg kn	Irno
	4805.40	4	- Filter gape: and paperboald	kçi ka	1ree
	4805.50	9,		kg kg	10%
	4805 60	٠.	Frill paper and paperboard. Other paper and paperboard, of a mass of 150 g/m² or less.	υĄ	137.80
		0	Biothing paper, stered biothing paper	kg	free
			-		

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			CCG TO MS N. W EACHS MC. 1, 1996			
	90 4805.70	9	Other	kg	10%	
	4.5	_	Pran 225 g/m²:			
	.10 90		Blotting paper, including stereo blotting paper Other	kg ka	lree	
	4865.80	•	= Other paper and paperboard, of a mass of 225 g/m² or more.	kg	10%	
	.10	4	Blotting paper, including stereo blotting paper	×q	free	
	90	-	• Other	×u	10%	
		· · ·				
48.06			Vegetable Parchment, Greasoproof Papers, Tracing Papers and Glassine and Other Glazed Transperent or Translucent Papers, in Rolls or Sheets:			
	4806 : 0	4	—Vigjelable parchment	<i1< td=""><td>*ree</td><td></td></i1<>	*ree	
	4806 20	9	—Grosseprool papers	ĸ9	*ree	
	4806.30	3	Tracing papers	Kg .	fr e e	
	4806 40	В	—Glassine and other glazed transparent or translucent papers	kg	*use	
48.07			Composite Paper and Paperboard (Made by Sticking Flat Layers of Paper or Paperboard Together With an Adhesive). Not Surface-coated or Impregnated, Whether or Not Internally Reinforced, in Rolls or Sheets:			
	4807.10	В	Paper and paperhoaid, laminated internally with tatumen, tax or apphalt	kg	10%	
	4807 90	4	-Otner	kg	10%	
48.08		•••	Paper and Paperboard, Corrugated (With or Without Glued Fist Surface Shoets), Creped, Crinkled, Embossed or Perforated, in Rolls or Shoets (Excluding that of Heeding No. 48.03):			····~
	4608.10	1	- Corrugated paper and paperboard, whether or not perforated	kg	10%	
	4808.20	6	—Sack kraft paper, creped or conkled whether or not embossed or perforaled.	kg	105	
	4608.30	C	- Other kraft, paper, proped or criedled whether or not embossed or perforated.	kş	10%	
	4808.90	в	Other	kg	105s	
48,09			Carbon Paper, Sell-copy Paper and Other Copyling or Transfer Papers (Including Coated or Impregnated Paper for Duplicator Stenells or Offset Plates), Whether or Not Printed, in Rolls or Sheets:			
	4809.10	5	Carbon or s milar copying papers	kg	10%	
	4809.20	5	—Set-copy pager	kg	12° o	
	4809 90	-	—Other	kg	166	
		·	······			
48.10			Paper and Paperboard, Coaled on One or Both Sides With Kaolin (China Clay) or Other Inorganic Substances, With or Without & Binder, and With no Other Coaling, Whether or Not Surface-coloured, Surface-decorated or Printed, in Rolls or Sheets:			
	4810 1		 Paper and paperboard of a kind used for writing, printing in office graphic purposes, not containing fighes obtained by a mechanical process or of which not more than 10 per comby mass of the total libre content consist of such libres. 			
	481011	э	Of a mass of not more than 150 g/m² Thi-mneopy paper Thi-mneopy pap	ker	4 _m	```
	_	7	- Other	kg kg	free 10%	
	481012	á	- Of a maps of more than 150 g/m²	ng kg	160:	
	48102	Ĭ	 Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 per cent by mass of the total fibre content consists of fibres obtained by a mechanical process. 			
	4810 21	G	- Light-mass coated paper	kg	10%-	
	4810 29	7	= Other	kg	1C≦a	
	48103		 Kraft paper and papertix and (excluding that of a kind used for writing, printing or other graphic purposes) 			
	4810 31	0	 Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total libro content consists of wood fibrits obtained by a chemical process, and of a mass of 150 g·m² or less 	kg	1C°c	
	481032	7	 Bleached uniformly throughout the mass and of which more than 95 per cent by mass of the total libre contoni consists of wood fores obtained by a shorr cat process, and of a mass of more than 150 g/m². 	kg.	1058	
	4610.39	1	= Other	Ng Ng	10%	
	4610.9	'	—Criter paper and paperboard.	P :1	· v · :	
	4610.91	В	# Multi-ply.	kg	10%	
	4810.99	9	Other	kg	10%	
			Dans Danshaard Callulan Wadding and Wohe at Callulace Cibras			

48.17

Paper, Paperboard, Collulose Wadding and Webs of Cellulose Fibres, Coated, Impregnated, Covered, Surface-coloured, Surface-decorated or "Printed, in Rolls or Sheets (Excluding Goods of Heading No. 48,03, 48,09 or 48,10):

٠.

	Art No.	20, 1	998 CUSTOMS AND EXCISE ACT, 1998		
4	1811 1¢	9	- Tarred, biluminised or asphalted paper and paperboard	4 g	6°2
	1811.2		Gummed or adhesive paper and papertoard.		
	1811,21	9	Sett-adherance	49	22%
	811.29	0	- Other	<g< td=""><td>6%</td></g<>	6%
4	1811.3		Poper and paperheard coaled, impregnated or covered with plastics (excluding adhesives):		
4	1811 31	4	 fileached, of a mass of more than 150 g/m²,, 	kg	104:ii
	1811 59	5	= Other	kg	16%
4	l811 4Q	2	 Paper and paperboard, coaled, impregnated or covered with wext parafilm wax, steamin, oil or glycorol	kg	6.5
4	1811 90	5	 Other paper, paperboard, collulose wadding and webs of cellulose fibres	kg	6%
48.12 4	1812 00	8	Filter Blocks, Stabs and Plates, of Paper Pulp	kg	1ee
48.13			Cigarette Paper, Whether or Not Cut to Size or in the Form of booklets or Yubes:		
4	la13 10	6	—In the form of booklets or tubes	kg	fiee
	1813 20	Ď	—in rolls of a width not exceeding 5 cm	kg	troo
	1813 90	2	-	Rg Rg	Iree .
	101234		Ctre		
48.14			Wallpaper and Similar Wall Coverings; Window Transparencies of Paper:		
4	1814 10	В	—'Ingrain' paper	kg	Irao
4	814 .20	4	 Wallpaper and similar wall coverings, consisting of paper coaled or covered, on the face side, with a grained, embossed, coloured, design printed or otherwise decerated layer or plustics. 	kg	Iree
4	1814.30	9	—Wallpapor and similar wall coverings, consisting of paper covered, on the face is de, with plaining material, whether or not bound together in parallel strands or woven.		L
				kg	lree
	1514 90		—Other	kg 	lree
48.15	IR15.00	9	Floor Coverings on a Sase of Paper or of Paperboard, Whether or Not Cut to Size	kg	hee
48.16			Carbon Paper, Self-copy Paper and Other Copyling or Transfer Papers (Excluding Those of Heading No. 48.09), Duplicator Stoncils and Offset Plates, of Paper, Whether or Not Put up in Boxes;		
4	8:6.10	7		kg	10%
	B16.20	1	Saf-copy page:	kg .	12°e
	4816.30	6	—Duplicator stancils	-sg	free
	1616.90		-Other	ig .	free
48.17			Envelopes, Letter Cards, Plain Postcards and Correspondence Cards, of Paper or Paperboard; Boxes, Pouches, Wallets and Writing Compandiums, of Paper or Paperboard, Containing an Assortment of Paper Stationary:		
	4817.10	G	· Envelopes	κg	20%,
	817.20	5	- Leiter cards, plain postcares and correspondence cards	ĸg	20°°
	4817.3C	5	 Boxes pouches, wallets and wating compendiums of paper or paperboard containing an assuriment of paper stationery 	kg	26%
46.16			Tailet Paper and Similar Paper, Cellulose Wadding or Webs of Cellulose Fibres, of a Kind used for Household or Sankary Purposes, in Rolls of a Width not Exceeding 36 cm or Cut to Size or Shape: Handkerchlefs, Cleansing Tissues, Towels, Tablectoths, Serviettes, Napkins for Bables, Tampons, Bed Sheets and Similar Household. Sankary or Hospital Articles, Articles of Apperet and Clothing Accessories, of Paper Pulp, Paper, Cellulose Wadding or Webs of Cellulose Fibres:		
4	4818 (0	4	Toilet paper	kg	2C°-
-	818.2C	G	Handkerchiefs, cleansing or facial tissues and fowels	kg	20%
4	4818 3C	3	Tabledieths and servicites	kg	2C°a
3	818.4C	8	—Sanitary lowels and tampons inapions and napion liners for babies and similar sanitary anides.	kg	20%
	\$818.5C	2	Articles of apparel and clothing accessories	kg	20%
4	4818 90	0	—Olher	kg	20°•

07.2

10.2

40 4

.90 0

Act No. 20, 1998 CUSTOMS AND EXCISE ACT, 1998 48.19 Cartons, Boxes, Cases, Bags and Other Packing Containers, of Paper, Paperboard, Callulose Wadding or Webs of Callulose Fibres; Box Files, Letter Trays and Similar Articles, of Paper or Paperboard, of a Kind Used in Offices, Shops or the Like: 48:9.10 Cartons, boxes and cases, of corrugated paper or paperboard... Χij :4% 4819 20 Folloing cartons, boxes and cases of non-consigned paper or paperboard. kg 14% 4819.30 -- Sacks and bags, having a base of a width of 40 cm or more 12% Χq 4819.4D -- Other sacks and bags, including cones 72-3 Χŋ 4819 50 :4° 0 kg 4819 60 Box lifes Tetter trays, storage boxes and similar articles infla knitt usert in offices. shops or the like. 16° « λq 48.20 Registers, Account Books, Note Books, Order Books, Receipt Books, Letter Pads, Memorandum Pads, Diarles and Similar Articles, Exercise Books, Blotting-Pads, Binders (Loose-leaf or Other), Folders, File Covers, Manifold Business Forms, Interleaved Carbon Sets and other Articles of Stationory, of Paper or Paperboard; Albums for Samples or for Collections and Book Covers, of Paper or Paperboard: 4820 10 - Registers, account books, note tooks, order books, receipt books, telter pads 17% ky 4820.2D -- Exercise books 17% 4820.30 Bindors rexcluding book covers), folders and file covers. 17% kÇ 4820.40 Manifold business forms and interleaved parbon sets. 1 kg 172a4820,50 Βì kg 17% 4B2D.90 kç 17% Paper or Paperboard Labels of All Kinds. Whether or Not Printed: 48.21 4821.10 17% kg: 4621.90 kÇ 179a 48,22 Bobbins, Spools, Cops and Similar Supports of Paper Pulp, Paper or Paperboard (Whether or Not Hardened): Of a kind used for wholeg textle yard; 4822 10 Of a kind used with textile machinery, cone-shaped ·0% 10 2 kģ - Other . 90 0 kŷ. Irest -Olher ... 4822.90 -----1 kç Irge 48.23 Other Paper, Paperboard, Cellulose Wadding and Webs of Collulose Fibres, Cut to Size or Shape: Other Articles of Paper Pulp. Paper. Paperboard, Cellulose Wadding or Webs of Cellulose Fibres: 4823.1 Gummed or adhesive paper, in stups or rolls 4823 11 Self-adhosive 5 225 ką 4823.19 6 Other ka ٠5٥, Filter paper and paperboard (1) (1) 4823.20 3 Iree kQ Rolls, sheets and dials, enrifed for self-recording apparatus....... 4823.40 kç 175 -48235 Other paper and papertissue, of a kind used for writing, printing or other graphic purposes 4823,51 3 Printed, embossed or porturated . . . 1790 kg 4823.59 17% 4 kg 4823.60 Troys, dishes, plates, cups and the tike, of paper or paperboard . . 17% kg. 4823.70 € - Moulded or pressed all cles of paper pulp . . . Iree k a 4823.90 - Other:

Gards for use with Lacquard or similar textile injections.

· Textile spinning cans

eirn or more ...

Glazed transparent or translagent papers, in rolls of a width of 110

k.

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kg

Ree

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CUSTOMS AND EXCISE ACT, 1998

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY: MANUSCRIPTS, TYPESCRIPTS AND PLANS

NOTES

- This Chapter does not cover:
 - (a) pholographic negatives or positives on transparent bases (Chapter 37).
 - (b) maps, plans or globes in relial, whether or not printed (heading No. 90 23);
 - (c) playing cards or other goods of Chapter 95, or
 - (d) beginal engravings, prints of "thographs (heading No. 97.02), postage of revenue stamps, stamp-postmarks, first-day covers, postal stationary or the like of beading No. 97.04, adeques of an age exceeding one bundred years or other articles of Chapter 97.
- 2 For the purposes of Grapser 49, the term 'pointerf' also misens reproduced by misens of a duplicating machine, produced under the control of a computer, embossed, photographed, photographed, photographed thermosopied or typewiden.
- Newspapers, journals and period cals which are bound otherwise than impaper and sets of newspapers, journalls or period cals
 comprising more than one curricle upder a single cover are to be usefulled in heading No. 49 01, whether or not containing
 advertising material.
- Friending No. 49.01 also covers.
 - (a) A collection of perfect reproductions of, for example, works of accordes, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes.
 - (b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or dipart of a complete work and designed for banding.

However, printed pictures or clustrations not beaung a text, whether in the form of signal ures or separate sheets, fall in heading. No. 49-11.

- 5 Subject to Note 3 to this Chapter, heading No. 49 61 does not cover publications which are essentially devoted to advertising for example, brothures, pamphlets, leaflets, trade catalogues, year cooks published by trade associations, lourist cropayands). Such publications are to be classified in heading No. 49 11.
- 6 For the purposes of heading No. 49.03, the expression i children's picture books' means books for children in which the postures form the principal interest and the text is subsidiary.

				Statis-	
Head-	Şub-	C		sticat-	Rate of
ing	hoading	Д	Article Description	Uni1	Duty
49.01			Printed Books, Brochures, Leaflets and Similar Printed Matter, Whether or Not in Single Sheets:		
	4901.10	د	In single-shoots whather or not located	kg	Ireo
	4901.9		· Other		
	4901 () 1 4901 () 1	0	 Dic) analisis and encyclopaedias, and senal instalments thereof Other 	kņ	Iree
	4	0 0	 Directories, guide books, yearbooks, christmas annuals and yearbooks, retaining to Namibra. 	kg	8°a
	.5	0 7	·	kg	l-ee
49.02	4902 10		Nowspapers, Journals and Periodicals, Whether or Not Illustrated or Containing Advertising Material: Appealing at feast four times a week.		
		5 2		L.	Pec
		0 9	 n Braille Newspapers or supplement editions, or parts thereof jexcluding religious publications or parts thereof and those in Braille) intended to be completed and published in Namid a. 	kg kg	1 ec
	.5	10 7	⇒ Olhei	kg	free
	4902 90		—Other	,	
	0	15 9	= 'n Brailte	kg	free
	1	0 5	 Hot day or special editions, or parts thereof (excluding those in braute), imported for issue with newspapers, journals or periodicals published in Namibra. 	kg	as»
	.2	0 2	 Newspapers or supplement editions or pasts thereof (recluding religious publical onsici pasts thereof and those in Braille), intended to be compared and published in Namib a. 	kg	84,
	.9	10 3	_ Ciher	kg	Iree
49.03	4903.00	a	Children's Picture, Drawing or Colouring Books	kg	Pee
			Music, Printed or in Manuscript, Whether or Not Bound or Illustrated		• • • • • • • • • • • • • • • • • • • •

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9.05			Maps and Hydrographic or Similar Charle of All Kinds, Including Atlases, Wall Maps, Topographical Plans and Globes, Printed:		
	4905.16	2	—Globes	ky	tice
	4905.9		- Other:		
	4905.91	5	- In back form	kg	free
	4905.99	5	= Other	kg	free
49.06	4906.CC	1	Plans and Drawlings for Architectural, Engineering, Industrial, Commorcial, Topographical or Similar Purposes, Being Originals Drawn by Hand; Hand-written Texts; Photographic Reproductions on Sensitised Paper and Carbon Copies of the Foregoing	kg	lri 112
49.07	4907-00		Unused Poxtage, Revenue or Similar Stamps of Current or New Issue In the Country to Which They are Destined; Stamp-Impressed Paper; Banknotes: Cheque Forms; Stock, Share or Bond Certificates and Similar Documents of Title:		
	.10	8	—Postage stamps, revenue stamps and banknotes	kg	Iree
	30	7	Travollers' choques and bills of exchange, denominated in a foreign currency	жy	free
	.90	0	—Other	Хg	17%
49.08			Trensters (Decalcomanias):		
	4908.10		— Transfels: (decalcomumas), vinilable:		
	.10	ū	= In rolls, of a widin of 150 cm or more and a width of the printed area of		
			130 ¢m: primarė	kg	5%
	.90	9	= Other	kg	1/4c
	4908.90	_	-Other:		
	10	7	In rolls, of a width of 150 cm or more and a width of the printed area of 130 cm or incre	kg	5 °i
	90	5	- Other	kg	174.
	· · · · · · · · · · · · · · · ·	·			
49.09	4909 OC	2	Printed or Illustrated Postcards; Printed Cards Bearing Personal Greetings, Messages or Announcements, Whether or Not Illustrated, With or Without Envelopes or Trimmings	kg	:7%v
49.10	4910.00		Calendars or Any Kind, Printed, Including Calendar Blocks	kg	.77
49.11			Other Printed Matter, Including Printed Pictures and Photographs:		
	4911 10		 Trage advertising material, commercial datalogues and the like. 		
	.10	5	 Catalogues, price lists and trade publical ons of firms or persons having no established place of business in Namibia or no impresentative holding stocks in Namibia 	kg	free
	20	6	 Publications and other advertising matter relating to lairs, exhibitions and lourism in foreign countries 	kg	'ree
	.30	2	 Gut samples of cloth ligather, incleam, wallpaper, carpets or plastic, in- book form 	 ≺n	*resc
	.90	n	= Olher	kg	175%
	4911.9	•	—Ctheir		
	4911.95	3	- Picknes, designs and photographs	ĸg	4000
	4911.99	-	- Other	-	
	1Ç	1	- Mottoes and toxis, of religious subjects	kg	tree
		9	- Olher	kg	1/%

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SECTION XI

TEXTILES AND TEXTILE ARTICLES

MOTES:

- This Section does not cover the following:
 - (a) Animal brash naiking brisiles rir haif (hrading No. 05.02); horsahair or horsehair waste (heading No. 05.03),
 - (b) Haman hair or articles of human hair (heading No. 05.01, 57.03 or 67.04), excluding straining cloth of a kind commonly used in oil presses or the like (heading No. 59 11).
 - (c) Cotton inters and other vegetable materials of Chapter 14
 - (d) Asbestos of reading No. 25 24 or articles of asbestos and other products of heading No. 68.12 or 68.13;
 - (e) Arbeles of heading No. 30.05 or 30.06 flor example, wadding, gauze, bandages and similar articles for medical, surgical, dental of versenary purposes, sterile surgical suters materials); year used to clean between the feeth idental floss), in individual rata, packages, of heading No. 33.06;
 - (t) Sensitised textiles of headings Nos. 37 Of to 37.04
 - (g) Monoficement of which any mose-sentional dimension exceeds 1 min and step and the like (for example, arthreal straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plast or fabrics and other baskintwarn and wickerwork of such monofilament or strip (Chapter 46).
 - (h) Woven, knitted or crecheled labrics, left or notwovens, impregnated, context, covered or faminated with plastes, and orticles thereof, of Chapter 39;
 - (ii) Woven, knifted or procheted labrics, felt or honwovens, impregnated, coated, covered or seminated with rubber, and princips the real, of Chapter 40.
 - (k) Hides and skind with their harror wooden (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading. No. 43,03 or 43,04.
 - \$1 Articles of textile malerials of heading No. 42.01 ct 42.52.
 - (m) Products and articles of Chapter 48 (for example, collulase wadding);
 - (n) Footwear or parts of footwear, gailers or leggings or similar anicles of Chapter 64.
 - (b) Hair nots and other headgear or parts thereof of Chapter 65.
 - (p) Goods of Chapter 67
 - (q) Abrasive-coaled text is material (heading No. 68 05) and also curber fibres and articles of carbon libres of heading No. 68 15.
 - Glass libres of articles at glass fibres (excluding embiordery with glass thread on a visible ground of fabric) (Chapter 70).
 - (s) Articles of Chapter 94 (for example, furniture, bedoing, lamps and lighting littings),
 - Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (b) Articles of Chapter 96 (for example, brushes, travel sets for sowing, slide fasteners and typewriter hitbons), or
 - (v) Articles of Chapter 97.
- ? (A) Goods classifiable in Chapters 50 to 55 or in heading No. 58 C9 or 59 02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominales by mass over any other single masterial.
 - When no one textile material prodominates by mass, the goods are to be classified as diconsisting wholly of that one textile material which is covered by the heading which occures last in numerical order among those which equally ment consideration.
 - (B). For the purposes of the above muc-
 - (a) G imped horsehoir yain (heading No. 51.10) and metallised yain (heading No. 56.05) are to be treated as a significant material this mass, of which is to be taken as the aggregate of the masses of its components; for the classification of woven labries, metal thread is to be regarded as a textilo material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and their thirripplicable heading within that Chapter disregarding any materials not classified in that Chapter.
 - (c) When both Chapters 54 and 55 are involved with any other Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of orferent textile materials, such materials are to be tropled as a single textile coalenal.
 - (C). The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Notes 3.4, 5 or 6 below.
- (A) For the purposes of this Section, and subject to the exceptions in puragraph (B) below, yains (single, multiple (folded) or cabled) of the following descriptions are to be irrelated as "twine condage, upper and cables".
 - (a) Ol silk or waste's ik, measuring more than 20 000 decites.
 - Of man-made libres (including yarn of two or more monohilaments of Chapter 54), measuring more than 10,000 decises;
 - ici. Ol true hemp or flavo

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- (i) Polished or glazed, measuring 1,429 decilexics more;
- (ii) Not polished or glazed, measuring mole than 20 000 decites,
- (d) Of cair, consisting of three or more plies;
- (c) Of other vegetable libres inseasuring more than 20 000 depitex, or
- (i) Reinforced with metal thread
- (B) Exceptions:
 - Yarn of wool or other animal hair and paper yarn texcluding yarn reinforced with metal thread);
 - (b) Man-made filament tow of Chapter 55 and multiflament yain widrout twist or with a livins of less than 5 turns per metre of Chapter 54.
 - (c) Silk wormiget of heading No. 50 fth, and monohlaments of Chapter 54.
 - (d) Metalised yarm of heading No. 56 C5; yarm conferced with motal thread is subject to paragraph (A)(I) above; and
 - (e) Chemille yarn, gimped yarn and loop wate-yarn of heading No. 56.06.

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- 4 (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression 'put up for rotal sale' in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple ifolded) or capied) put up:
 - (a) On colds, reels, tubes or similar supports, of a mass including support) not exceeding.
 - (i) 85 g in the case of silk, waste bilk or men-made blameut year; or
 - (ii) 125 g in the cases.
 - n balls, hanks or skeins of a mass not exceeding
 - $_{01}$ 65 g $^{\circ}$ the case of max-made filament yarn of less than 3 000 decites, $_{02}$ k or siik whister
 - (ii) 125 gun thin basin of all rither yams of less than 2 CGC depiter, or
 - (iii) 500 g in other cases.
 - (c) In hanks of skeins compassing several smaller hanks or skeins separated by dividing threads which render those independent one of the other, each of or form mass not exceeding:
 - B5 giin lho case of silk, waste silk or man-made Mament yarn; or
 - (ii) 125 g in other cases
 - (B) Exceptions:
 - (a) Single yam of any textile material, except
 - (i) Single yarn of weet or line animal harr unbleached, and
 - (ii) Single your of wool or line animal hair, bleached, dyed or printed imeasuring more than 5,000 decites.
 - (b) Multiple (folded) or cabled yazz, uno eached.
 - [1] Of silk or waste silk however put up, or
 - (a) of other text/é praterial except wool or fine arries). For les honcs or skeles;
 - (c) Multiple (follow) or cabled yarn of silk or waste silk pleached, gyed or printed, measuring 133 decreases said.
 - (d) Single inclibble (folded) or cabled yair of any featile material.
 - 1.1 In cross-meled hanks priske nst or
 - iii) Put up on supports or in some other marrier indicating its use in the textle industry (for example, on cops.)
 iwashing mill tubes, prins identical betterns or solidies, or receled in the form of possess for embraighing toping.
- For the purposes of headings Nos. 52 04, 54 01, acti 55 C8 the expression "sewing thread" means multiple (lotded) or cabled yarn;
 - (a) Put up on supports (for example, reels, tubes) of a mass (including support) not exceeding 1 D00 (
 - (b) Dressed for use as sewing throad; and
 - ic). With a final 'Z' twist
- 6 For this purposes of this Section, the expression flegh tenacity yarm missins yarm raising a tenacity, expressed in cN-tex (centifications per tex), greater than the following:

Multipli (folded) or capled yam of nylon or other polyamides, of polyesters . . . 53 cNacx

Single, multiple (left)-all) or cable years of viscose rayon. 27 cN few

- For the purposes of this Section, the expression finade upfinie ansi
 - (a) Cut atherwise than into squares or rectangles,
 - (b) Produced in the fireflux state, ready for use (or menty reading separation by author eviding threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankels);
 - (c) Hernmed or with solled edges, or with a knowled funge at any of the edges, but excluding fabrius this purpedges of which have been prevented from unraveiling by whomping or by other simple messes;
 - (d) Cut to size and having undergone a process of drawn thread work:
 - (e) Assembled by sewing, guaranting or otherwise (excluding piece goods consisting of two or more lengths of identical material joined end to end and poson goods exampled at two or more textities assembled in layers, whether or not padded);
 - (f) Knilted or diocheled to shape, whether presented as separate doms or in the form of a number of items in the tength
- For the purposes of Chripters 50 to 60:
 - (a) Chapters 50 to 66 and 00 and except where the context otherwise requires. Chapters 56 to 59 do not apply to goods made up with a the meaning of Note 7 above, and
 - (b) Chapters 50 to 55 and 50 din roll apply to goods of Chapters 55 to 50
- 9 The woven labrace of Chapters 50 to 55 include labrace consisting of layers of parallel textile yarms superimposed on gother at acute or light angles. These layers are builded at the intersections of the various by an achieving or by highmal ponding.
- 10 Elastic products consisting of taxtile materia's combined with lubber threads are classified in this Section.
- 11. For the purposes of this Section, the expression "impregnated" includes "appared".
- 12 For the purposes of this Section, the expression "polygradies" includes "erands".
- Unless the context otherwise requires itextile garments of different headings are to be classified in their two headings over digut up in sets for recodisate.

For the purposes of this Note, the expression flexible garmonts' means garmonts of headings Nos. 61.01 to 61.14 and headings Nos. 62.01 to 62.11.

SUBHEADING NOTES

- inthis Sophicinant where applicable throughout the Schedule. The following expressions have the meaning shareby assigned to them:
 - (a) Elastomeno yain

Framoel yarn, including monohlament of synthesic leable material textuding textured yarn), which does not break on being extended to three cores its original length and which returns later being extended to twice its original length, with a a period of five trimules; to a length not growler than one and a half trims its original length.

(b) Unbleached yain

Yam which

- (i) trais the natural colour of its constituent filtres and has not been bleached, dyed (whether or not in the mass) or evolved or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnested stock.

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Such yarn may have been freated with a color loss diessing or fug tivo dyo (which disappears after simple washing with scap) and, in the case of man-mode fitnes, treated in the mass with defusing agents (for example, manum dioxide).

(c) Bleached yarn

Yain which:

- has unriorgone a twintering process, is made of bleached fibres or, unless the context otherwise requires, has
 been dyad while (whether or not in the mass) or treated with a white dressing.
- (ii) nons sis of a modure of unbloached and bleached libros, or
- (iii) I is multiple or cabled and consists of unbleached and bleached yams

(d) Coloured (dyed or printed) yarn.

Yaus which.

- is dyec (whether or right) the mass) (excluding white or in a fugitive colour or printed), or made from dyed or printed flores;
- (ii) consists of aim xture of dyed fibres of different colours or of aim xture of unbleached or bleached fibres with colours of these (mixture yours), units printed in one or more colours at intervals to give the impression of dots.
- (iii) I is obtained from a versior rovings which have been printed, or
- (iv)—is multiple or cabled and consists of unbleached or bleached yarm and coloured yard.

Trie above definitions also apply, mulatis instantis, to manufaltiment and to strip or the like of Chapter 64.

(e) Unbleached woven fabric.

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

If) Bleachod woven fabric

Woven fablic which:

- (i) has been bleached or lunless the context otherwise requires, tryod white in treater with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleuched your

lg) Dyed woven labric

Woven fabric which:

- is dyerfix single uniform colour (excluding while) (unless the context otherwise requires) or has been treated with
 a coloured limits (excluding white) (unless the context otherwise requires), in the piace; or
- (ii) consists of coloured yain of a single uniform colous.

(h) Woven fabric of yams of different colours.

Woven fabric (excluding printed woven labric) which:

- consist of yarns of different colours of yarns of different shades of the same onload (excluding the natural colour of the conditions);
- (a) consists of unbloached or bleached yarn and coloured yarn, or
- (iii) consists of mart or mixture yains.
- If in all cases, the yard used in selverages and pince ends to our taken into consideration).

(ii) Proted woven fabric.

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

(The fullowing are also regarded as printed waven labrics, waven fabrics assuming designs made, for example, with a trush or spray gun, by means of handler paper, by flacking or by the balik process.)

The process of mercelisation does not affect the classification of yarns or tabrics within the above categories.

ik) Plain weave

A labric construction in which each yarn of the well passes allomatively over and under successive yarns of the warp and each yarn of the warp passes a ternatively over and under successive yarns of the well.

- (A) Products of Chapters 55 to 63 containing two or more lext e-materials are to be regarded as consisting wholly of that
 text is material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to
 55 consisting of the same lexitle materials
 - (B) For the application of this rule:
 - (a) where appropriate, only the part which determines the class feation under interpretative Rice 3 shall be taken into account;
 - (b) the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ordured table.
 - (c) in the case of embroidery of floading No. 58.10 and goods thereof, only the ground fabric shall be case of embroidery without insidile, ground, and goods thereof, shall be classified with reference to the embroided in threads alone.

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CHAPTER 50

SILK

				Statis-		
Head-	Sub-	С		stical	Rate of	
án⊈	heading	D	Article Description	Ųnit	Duty	
50.01	5001 00	5	Slik-worm Cocoons Suitable for Reeling	kĝ	lngg	
50.02	5002 00	9	Raw Silk (Not Thrown)	kg	Iree	
50.03			Slik Waste (including Cocoons Unsuitable for Reeling, Yarn Waste and Garnetted Stock):			
	5003.10	7	— Not carded or combed	<ÿ	free	
	5003.90	3	—Other	КÜ	free '	
5D.04	5004.00	6	Silk Yarn (Excluding Yarn Spun From Silk Waste) Not put up for Retail Sale	kg .	4166	
50.05	5005.0G	5	Yern Spun From Silk Waste, not put up for Reteil Sale	kg	¹ree	
50.06	5006.QC	3	Silk Yarn and Yarn Soun from Silk Weste, put up for Refail Sale: Silk-worm Gut	кg	411-11	
50.07			Woven Fabrics of Silk or of Silk Weste:			
	5007.10	1	—Fabrics of nor silk	kg	free	
	5007.20	6	Officer (abries, icontaining 65 per control invite by mass of silk or silk waste (excluding not silk)	kĝ	Iree	
	5007.90	В	Other fabrics	kg	Iree	

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CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

NOTES:

- Inroughout this Schedule.

 - (a) "Woo" means the indural libre grown by sheep or lambs.
 (b) "Fine animal hair" means the hair of a paca, flama, vicuna, camel, yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nulna or musk-ret,
 - (c) "Coarse animal hair" means the hair of arronds not mentioned above, excluding brush making hair and bristles (heading No. 05 02) and horsehair (heading No. 05.03).

				Statis-	
Hça	d- Sub-	¢		stical-	Rate of
in	g heading	D	Article Description	Unit	Duty
51.0			Wool, not Carded or Combed:		
	5101.1		— Greasy, including feece-washed wool:	L	4
`	5101 11	ų.	- Sharn wool	kg	1188
	5101.19	9	- Other	kg	1ree
	51012	_	Degreased not carbon sect.		
	5101 21	2	- Shorn wool	kg	lmo
	5101.29	3	= Other	kg	tree
	5101 30		- Carbonised		
	1	D B	 Not pleached, dyed or otherwise processed	kg	Iren
	.2	05	Bleached, dyed or otherwise processed	kg	10%
51.0	 13		Fine or Coarse Animal Hair, not Carded or Combed:		
21.0	5102.10		Fine animal hair;		
					1
		02	 Not Lather processed than bleached or dyed	kg	1:66
		συ	- Other	kg	1D°2
	6102.50	a -	—Coarse arimal bair	le:	
		0 7	= Not further processed than bleached or dyed	kg	f- ee
	9	0.5	- Other	kg	10"%
51.0	13		Waste of Woot or of Fine or Coarse Animal Hair, Including Yara Waste bu Excluding Garnetted Stock:	1	
	5103.10	9	— Notis of wood or of fine animal hair	kg	free
	5:03:20	3	Other waste of wouldoof fine animal haz	kg	free
	5103,30	н	Waste of coarso animal nair	kg	free
51.0	04 5°04.00	н	Garnetted Stock of Wool or of Fine or Coarse Animal Hair	k g	free
51.0	15		Woot and Fine or Coarse Animal Hair, Carded or Combed (Includ⊪ng Combed Woot in Fragments):	1	
	5105.10	6	—Carded wool	kg	tiec
	5105.2		—Wool tops and effer combast wee!	-	
	5105.21	7	- Combed wool in fragments	kg	free
	5105.29	8	- Other	kg	free
	5105.30	5	- Fine anima hair, carded or combed	kg	free
	5105.40	2	= Coarse anima hair, carded or combed	kg	tree
51.0) 6		Yarn of Carded Wool. Not put up for Retail Sale:		
	5106.10	3	— Containing 85 per contlor more by mass of woof	kg	free
	5106.20	4	Containing less than 85 per cent by mass of wool	kg	free
51.0		_	Yarn of Combed Wool, not put up for Retail Sale:		
	5107.10	3	— Containing 85 per cent or more by mass of woo!	kg	28%
	5107,20	8	Containing loss from 85 per contrby mass of wool	kg	28%,
51.0)B		Yarn of Fine Animal Hair (Carded or Combed), not put up for Retail Sate:		
	51Q6.1C	7	— Carded	kg	friety
	5108.20	1	—Combad	kg	tree
		3		•	
51.0	19		Yarn of Wool or of Fine Animal Hair, put up for Retail Sale:		
	5109.10		 Containing 85 per cent or more by mass of woot or of line animal for it. 		

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.10 B	Single yarn of carded wood, measuring 2000 diex or more	kŋ	f:ee	
.20 5	= Single yard of combed wool, measuring 2 000 dtex or more	Rg	28%	
.30 2	 Single yard of fine anima, Pair, measiting 2 000 dlex or mote. 	×g	20%	
.40 0	= Other yarn of wcclonly	kg	30°4	
.50 7	-: Other yarn of wood	kg	28%	
.90 6	Other	kg	55.	
5109.90	-Other:	**:1		
.10 4	 Single yarm of carded wool, measuring 2 000 datas or more. 	kg	free	
.20 1	= Single yern of combed wool, measuring 2000 dtex or more	kg	28%	
.30 9	Single your of fine animal hair, measuring 2 000 drex or more	kg	20%	
.40 6	- Other yarn of wool only	kg	30%	
.50 3	- Other yarn of wool	kg	28%	
90 2	- Olhar	kg	5≈გ	
51.10 5110.00 6	Yarn of Coarse Animal Hair or of Horsehair (Including Gimped Horsehair Yarn), Whether or not put up for Retall Sale	kg	Iraa	
51.11	Woven Fabrics of Carded Wool or of Carded Fine Animal Hair:			
5111.1	—Containing 85 per cent or more by mass of wool or of fine animal hair			
5111 11 0	- Of a mass not exceeding 300 gm²	ĸij	22°, or 39° ₄	
		••	with a maximum of 28800/kg or 1584c/kg	$\overline{}$
5111.19 1	- Other	kg	22% or 39% with a maximum of25800kg	
5111.20 B	= Other, mixed mainly or solely with mark-made filaments	kg	er1584e/kg 22% or 39% with a maximum	
511130 3	= Other, initial mainly or solely with man-made staple fibros	kg	ol2880c/kg or1584c/kg 22% or 39%	
		ĺ	with a maximum ol2880c/kg or1584c/kg	
5111.90	= Olher			
.20 5	 Fabrics containing 40 get cent or more by mass of collon, of a mass sot exceeding 144 g/m² 	kg	22% or 39% with a maximum of 289000kg ort 5840kg	
90-6	- Olher	<Я	22% or 39% with a maximum of 28800/kg	_
			or15845/kg	
51.12	Woven Fabrics of Combed Wool or of Combed Fine Animal Hair:			
5112.1	— Containing 85 per contlor more by mass, of wool or of fine animal hair			
5112.11 4	Of a mass not exceeding 200 g/m ²	kg	22% or 59% with a max mum of 26800/kg or 15846/kg	
5112.19 5	= Other	kg	22% of 39% with a maximum of 2.880x/kg	
5112.20 2	= Other, mixed mainly or solely with man made Haments	kg	or " 1,584c-kg 22% or 39% with a maximum of 2,880c-kg or	
511230 7	- Other, mixed mainly or solely with manimode slapte libres	kg	1 584ckg 22% or 39% with a regain your	
	4		2 880c/kg or 1 584c/kg	

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	5:12.90	4	- Other	kg	22% or 39% with a hydrin um of 2 8800kg or 1 5840kg
51.13	5113.CC	7	Woven Fabrics of Coarse Animal Hair or of Horsebair	kg	22% or 39% with a maximum of 2.880c/kg or 1.5842/kg

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CHAPTER 52

COTTON

SUBHEADING NOTE

For the purpose of subheadings Nos. 5209-42 and 5211.42, the expression "denind" means fatcies of yams of different colours, of 3-thread or 4-thread twi, including proken twill warp faced, the warp yams of which are of one and the same colour and the will yams of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yams.

				Statis-	
Head-	Şub-	¢		stical-	Rate of
ing	heading	Þ	Article Description	Unit	Duty
52.01	5201.00		Cotton, not Carded or Combed:		4
	10	•	— Not gir 1664	kg	free
	.20		— Graned but not lurther processor!	kg	160a/kg
	.90	-4 	—Other	kg 	15%
52.02			Cotton Waste (Including Yarn Waste and Garnatted Stock):		
	5202.10		—Yam waste (including thread waste):		
	10	4	- Unprocessed	kç	Iree
	90	2	- Other	kg	Ireo
	5202 9		Other:		
	5202 91		 Garnetted slock 		
	10	7	· Unprocessed	kg	Iree
	.90	5	· Other	kg	fiee
	5202 99		- Other		
	.10	-	· Unprocessed	kg	íree
	90	6	· Other	kg	free
52.03	5203-00	6	Cotton, Carded or Combed	×g	164 ₉
52.04			Cotton Sewing Thread, Whether or Not put up for Retail Sale:		
	5204.5		Not out up for retail sale:		
	5204.11	0	 Conflaining 85 per cent or more by mass of cotion 	kg	28%
	5204.19	1	= Oher	kg	28%
	5204 20		+ Purup to retail sale	kg .	28*,
52.05			Cotton Yam (Excluding Sewing Thread), Containing 85 per cent or more by Mass of Coπon, not put up for Retail Sale:	,	
	5205.1		— Single yarn, of uncombed fibres.		
	5205 11	4	- Mijasuring 714.29 diex or more	kg	22% or 28% with a regionary of 7900 kg úr 2670 kg
	5205.12	c	= Measuring less than 714 20 dtcx but not less than 232,56 dtox	kg	22% or 26% with a maximum of 750okg or 267okg
	5205.13	7	= Measuring tess Wan 232,56 diex but der less Man 192,31 drex	k;	22% or 25% with a makingum of 7000/kg or 2570-kg
	5205.14	3	- Muasur og less than 192,31 dtex out not less lhan 125 diex	kģ	221a o: 28°s with a maximum of 700okg or 267c/kg
	5206 15	•	Measuring loss from 225 dtex	kg	22% of 25% with a maximum of
					700c/kg er 267c/kg

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5205.21	9	# Measuring 714.29 diex or more	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205 32	5	- Minasuring toss than 714,29 dtex but not less than 232,56 dlex	kg	22% or 28%, with a maximum of 700c/kg or 267c/kg
5205.23	1	= Measuring Tess Iman 232,56 dtox but not less than 192,3% glex	kq	22% or 28% with a maximum ul 7000kg or 267ckg
5205.24	8	- Measuring less than 192 31 diex but not less than 325 diex	kg	22% or 28% with a maximum of 7000-kg or 2676/kg
5205.28	U	- Measuring less than 125 depited but not less than 106.38 depites	kg	22% or 28%, with a maximum of 7000kg or 267c/kg
5206-27	7	≃ Measuring less than 100 36 decitox, but not less than 83.33 decitex	kg	22% or 28% with a maximum of 7000kg or 2675kg
5205 28	3	- Measuring lines than 53 33 departure	kg	22% or 26% with a maximum of 700c/kg or 267c/kg
5205 3		Mahiple (folded) or cabled yarn, of uncombed heres		_
5205 31	3	= Measuring per single yarri 714.29 dlex or more	kg	22°s of 26°s with a recommend of 700c/kg or 267c/kg
5205 32	•	- Measuring per single yarn less than 714,29 diex but not less than 232,56 diex	٧ġ	22's or 26% with a max-mum of 700e'kg or 267e'kg
5205 33	G	- Measuring per single yarn less than 232,56 dtex but not loss than 192,31 dtox	kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5205 34	2	- Measwring per single yark less than 192,31 diex but not less than 125 diex	kg	22% or 28% with a cres much of 760c/kg or 267c/kg
5205 35	9	- Moastung per 8 ngle yarniless Ihan 125 tilex	¥ 9	22% or 28% with a nvix mumbal 700c/kg or 267c/kg
5205.4 5205.41	A	Mustiple (folded) or cabled yarn, of comped libros Measuring per single yarn 2:4,29 dtex or more	жg	22% or 28% with a max mum of 7000kg or 2670kg
5205,42	4	Measuring per single yarn less than 714,29 dtex but not less than 232.56 dtex	×g	22% or 28% with a maximum of 7000kg or 2670kg
5205.43	o •:	Heasuring per single yard less than 232.56 dtex but not less than 192,31 dtex in	×g	22% or 28% with a maximum of 700c/kg or 267c/kg
		_		

	5205 44	7	# Measuring per single yern less than 192,31 dex but not less than 125		
	3263 44		tiex	kg	22% or 28%
					with a maximum of 700s/sepas
					700 c/ kg or 207c/kg
	5205.46	9	Measuring per single yam tess than 125 decitex but not fess than 106,38 decitex	K Q	22% or 28%
				-	with a man-roam of
					700c/kg or 267c/kg
	5205 47	6	= Measuring per single yath less than 106 38 docties but not less than		
			63,33 decitex	kç	22% or 25% MC1 a
					roaximum 0.° 700g/kg er
	5205 48	2	= Mogsgring per yrigle yam less than 63 33 dechex	kg	2675/kg 22% or 26%
	3232 40	-	- 110012-0-11 Part 2 - 3-11 Part 1-11 Part 1-1	.4	with a maximum of
					700c/kg or 267c/kg
52.05			Cotton Yarn (Excluding Sowing Throad), Containing Less than 85 per cent		
92.0 0			by Mass of Cotton, not put up for Retail Sale:		
	5206.11 5206.11	8	— Single yern, of uncomixed libres: Measuring 714,29 diex or more	kg	22% or 25° s
	5200.11	۰	Mcasuring 714,29 diex or more	;4	with p region um of
					700c/kg or
	5206.12	4	Misseuring less than 714,29 diex but not less than 232,56 dtox	kĝ	267c/kg 225. or 28%
					with a To munagan
					700c/kg or 267c/kg
	5206 (3	Ω	Measuring less than 232,56 diex hut not this than 192 31 diex	kg	2 2 % or 28% with a
					maximum of 700c/kg or
					2 67 ¢/kg
	5206.14	7	 Measuring less than 192,31 day but not less than 125 dies 	¥g	22% or 28% with a
					maximum of 700c/kg or
	5206.15	3	= Mgasuring less than 125 dtext	kg	2676kg 221. or 26%
	5200.15	3	= Myasuring less than 125 ptex		wilh a no maxam
					7005/kg or 2676/kg
	5206.2		—Single yain, of comport fibres:		20.0.0
	5206 21	2	Measuring 714,29 dies or more	×ŋ	22% or 28% with a
					maximum of 700c/kg or
					267c/kg
	5206.22	9	 Measuring less than 714.29 dtex but not less than 232.56 dtex 	kg	22% or 25% with a
					пакітут об 2000- к д нг
	5206 23	5	= Measuring fess than 232.56 gtex but hol less than 192,31 die≭	kg	2675/kg 22% or 26%
	.32 00 211	-"	- Measure & ress man got on other and rest man rest and	,	with a hiaxintum of
					700c/kg c/ 267c/kg
	5206.24	1	⊆ Measuring less than 192,31 dtex but not less than 125 diex	kg	22°, or 26°,
					with a maximum of
					700c/kg or 267c/kg
	5206 25	6	– Measuring less than 125 dlok	49	22% or 28% with a
					maximum of 700c/kg or
					267rakg
	600° 0	'			
	5206.3		 Multiple (folded) or cabled yarn foll uncombed fibres 		

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ţ	5206 31	7	- Measuring per single yarn 714,29 diex ur more	kg	22% or 28% with a maximum of 700ckg or 267ckg
	5206 52	3	Moasuling por single yarn tess than 714 29 diex but not less than 232,56 dtex	kg	22% or 28% with a maximum of 7000/kg or 2670/kg
ŧ	5206 33	٥	- Measuring per single yarn less than 232,56 illox but not less than 192,3° diex	1kg	22% or 28% with a maximum of 700c/kg or 267c/kg
5	5206 34	ę	 Measuring por single yarn less than 192,31 dtex but not less than 125 dtex	kg	22% or 28% with a max mum of 700c/kg or 267c/kg
9	5206.35	2	# Measuring per single yard test than 125 dlok	<g< td=""><td>22% or 28% with a maximum of 7000/kg or 267c/kg</td></g<>	22% or 28% with a maximum of 7000/kg or 267c/kg
5	5206.4		Multiple (folded) or cabled yarn, of combet libras		Earland
-	5206.41	1	Measaring per single yarr 714 20 dtex or more	⊀g	22% or 28% with a maximum of 7006/kg or 2676/kg
9	5206.42	В	- Measuring per single yard less than 714.29 dtex but not less than 232.56 dtex	kg	22% or 26%, with a maximum of 7006/kg or
5	3206 43	1	Measuring per single yarn less than 232.56 dtex but not less than 192.31 dtex	kg	267c/kg 22% or 26% with a maximum of 700c/kg or 267c/kg
5	i206 44	Э	- Measuring per single yarn less than 192 31 dex but not less than 125 dlex	kg	22% or 26% with a maximum of 7000/kg or
5	206.45	7	- Measuring per single yarn less than 125 dtex	kg	257c/kg 22% or 25% with a ny remains of 700c/kg or 257c/kg
.07			Cotton Yarn (Excluding Sewing Thread) put up for Retait Sale:		
			— Centaining 85 per crint or more by mass of colton	kg	22% or 28% with a maximum of 7000kg or 3816/kg
5	207.90	1	— Other	kg	22% or 28% With a maximum of 700c/kg or 381c/kg
	208.1		Woven Fabrics of Cotton, Containing 85 per cent or More by Mass of Cotton, of a Mass, not Exceeding 200 g/m*: — Unp'eached.		
5	.208.1∎ .20	0	Plain weave, of a mass of not exceeding 100 g/m² Crepe tabrics and see is licker fabrics	kg	22% or 39 % With

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30 7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2,5660-xy
40 4	 Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	1 4180/kg 22% or 39%
			with a maximum of 2,380mkg or 1,342mkg
.c ce.	Otlii)r	kıj	22% or 33% with a maximum of 1 630c-kg
5208 12	 Plain weave, of a mass of more than 100 g/m² 		1 008c/kg
.20 6	- Grépe (abrics and agersucker labrics	Хg	22% or 30% with a maximum of 1 0000kg or 5516kg
30-3	. Other, of a mass not exceeding 130 gm^2 $^{\circ}$.	kg	22% or 39% with a maximum of 1 8300/kg
.90 7	· Other	кg	: 00857kg 22°5 or 30°5 with a maximum of 1 2805 kg or 7055 kg
5208.13	3-thread or 4-libread by III, including cross by I		, can ng
29 2	Of a mass not exceeding 70 g/m ²	k;	22% or 39% with a maximum of 2508c/kg or
30 Đ	. Of a mass expecting 70 $ m gm^2$ but call exceeding 90 $ m gm^2,\dots$	kg	14186/kg 22% or 39% with a expension of 23806/kg/kg
40 7	- Of a mass exceeding 90 g/m 2 but not exceeding 130 g/m $^2,\dots$	49	13126 kg 22°5 or 39°4 with a maximum of 55306kg or 10086 kg
.90 3	. Oirer	kg	22°u or 39°u with a maximum of 1280c/kg or 705c/kg
5208 19	= Other tatrics:		_
20 0	- O1 a mass not exceeding 70 g·m²	kg	22% of 30% with a maximum of 2570e/kg or 1418e/kg
.30 в	- Of g maps removeding 70 g/m ² but not exceeding 90 g/m ² − .	kṛj	22°v or 09°v with a materium of 23800kg or
.40 5	Of a mass exceeding 90 g/m² but not exceeding 130 $\mathrm{g/m^2} = \dots$	kij	13126/kg 22% or 39% with a malescum of 18306/kg of 16086/kg
90 1		kg	22°, or 39°s with a region, m of 1280c/kg or 705c/kg
5208.2	-Sleashed		
5208 21	 Plain weave, of a mass not exceeding 100 g/m². 		

5208 31

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20 4	- Crépe fabrics and seersucker fabrics	kg	22% ur 39% with a max anyme of 1000cNg lor 551ckg
.30 1	- Other, of a mass not exceeding 70 g/m²	<ŋ	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40 9	Other, of a mass involveding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2380c/kg or
90 5	Other Plain weave, of a mass exceeding 100 g/m²	kg	1312c/kg 22°, or 39°), with a maximum of 1630c/kg or 1698c/kg
52 0	Crepe and seessucky: fobrics	kg	22% or 39% with a max mum of 1000c/kg or551c/kg
.30 a	· Other, of a mass not exceeding 130 g/m*	kg	27% ct 39% with a mos more of 1630c/kg or 1008c/kg
.90 1	- Qlher	Хg	22% or 39% with a maximum of 1280c/kg or705c/kg
5208 23 20-7	Of a mass reat exceeding 70 g/m² Of a mass reat exceeding 70 g/m²	kg	22% or 39% with a maximum of 25700kg
30 4	 Of a mass exceeding 70 g/m² but not exceeding 90 g/m². 	kg	or1418c/kg 22% or 35% with a mentionum of 2380c/kg or1312c/kg
.40 1	 Of a mass exceeding 90 g/m² but not exceeding 130 g/m² 	kg	22% or 39% with a maxedum of 1830c/kg or 1938o/kg
90 B	- Other	kg	27% or 39% with a maximum of 1280c/kg or705ckg
5208 29 20 5	 Of a mass not exceeding 70 g/m² Of a mass not exceeding 70 g/m² 	kç	22% or 39% with a maximum of 2570a/kg
30 2	 Of a mass exceeding 70 g/m² but not exceeding 90 g/m² 	kg	or1418c/kg 22% or 39% with a max mum of 2360c/kg or
.40 0	 Of a mass exceeding 90 g/m² but not exceeding 130 g/m² 	kg	13126/kg 22% pr 39% with a maximum of 18306/kg or10086/kg
.90 5	- Other	kg	22% or 30% with a maximum of 1280c/kg or795c/kg
	- Oyed:		-

= Plain weave, of a mass not expeeding 100 $\mathrm{g/m^2}$

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3(6	 Grépe tabrics and 	seersucker fabrics	kg	22% of 39% with a maximum of 1000abkg ar551okg
.41	э э	- Grazed (abries con	nmonly used as window 5 ind material	kg	13°i
.50	0 0	- Other, of a mass n	not exceeding 70 g/m²	kg	22% or 39% with a maximum of 2570c/kg or 448c/kg
.6	3 8	- Otter, of a mass o	excupding 70 g/m² bulingt axceeding 90 g/m²	kg	22% or 39% with a easy rigin; of 2380c/kg or1312c/kg
94	07	· Outer		kg	22% or 39% with a maximum of 1830o/kg or1008o/kg
5208.32			ass exceeding 100 g/m²:		
.31	02	 Ordpre fabrics and 	seersucker tabrics	kg	22% or 30% with a maximum of 1000c/kg or551c/kg
.4	0 B	- Glazed labrics cor	nmonly used as window blind maturial	Rg	13%
.5	0 /	- Other, of a mass r	not exceeding 130 g/m²	kg	22% or 39% with a maximum of 1830c/kg cr1008c/kg
.90	6	Other		kg	22% or 39° s with a maximum of 1280ckg or7050kg
5208.33		 3-thread or 4-littlead 	i swill, including cross swill		
2	9 1		veave, dyad black, of a mass not excueding	h.,	:3%
3) 9	135 gmf Other, of a mass #	not exceeding 70 g/m²	kg kg	22% or 39% with a maximum of 25706/kg or1418://kg
.4	06	- Other, gl a mass o 90 g/m	exceeding 70 g/m ² but not exceeding	ķij	22°5 or 39%, with a
					такітут ol 2380с/ку cr1312c/kg
.5	0 3		exceeding 90 g/m² but not exceeding	l	ggs: eps.
		130 g/m² .		kg	22% or 39% with a maximum of 1830c/kg or1008c/kg
9	0 З	- Orher		kg	22% of 39% with a maximum of 12800kg or7056%g
5203 39		□ Other fabrics:			
.2	3 G	Fabrics (pla sateu 135 a/m²	in weave, dyed black, of a mass not exceeding	kg	1352
.4	0 4		not exceeding 70 g/m²	kg	22% or 39% with a maximum of
_					2570c/kg ar1418c/kg
.5	.0 1	90 g/m ²	exceeding 70 g/m² but not exceeding	. kg	22% or 39% with a no mumicem 23806/kg
	•				or: 372c/kg

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BN 9	- Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% With a maximum of
.90 0	- Other	kg	1830c/kg or1008c/kg 22% or 39% with a
	yarns of different colours:		maximum of 1280c/kg or705c/kg
	Plain weave, of a mass not exceeding 100 g/m²		
.30 U	Créps-tabrics and seersucker tabrics	kg	22% or 39% With a max mum of 1000c/kg or551c/kg
	 Glazed fabrics commonly used as window blind material : 	kg .	13%
	Other, of a mass not exceeding 70 g/m²	≺ g	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.00 2	90 g/m	kg	22% or 39%
		يبزا	with a maximum of 26404kg ur1454c/kg
	Pfain warve, of a mass exceeding 100 g/m²:	kg	22% or 39% with a max mum of 2020¢/kg or 11%¢/kg
	- Crége labrics and seersucker labrius	k m	226 200:
		kg	22% or 39% with a maximum of 1000e/kg or551c/kg
4D 4	Glazed factors commonly used as window blood matteria:	kg	13%
50 1	Other, of a mass not excupding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg fir1118;2kg
	- Olher	kg	22% or 39% with a maximum of 14100/kg or778c/kg
	3-Ihread or 4-thread (wib, including cross (will) Of a mass not exceeding 70 g/m²		
	• • • • • • • • • • • • • • • • • • • •	kģ	22% or 39% with a maximum of 3170k/kg or1750k/kg
.30 3 -	Olia mass exceeding 70 g/m² bull not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2540c/kg cr1454c/kg
4D 0 .	Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² .	kg	22% o: 39% with a maximum of 20200/kg o/1118c/kg
90 7 5208.49 _ (Other	kg	22% or 59% With a maximum of 1410c/kg or778c/kg
.20 4 .	Grépe (abrics	kg	22% or 39% with a maximism of
4			1000e/kg ur551.c/kg

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	.30	1	- Olher, of a mass not exceeding 70 g/m²	kq	22 % or 30% with a max mum of 3170c/kg er1750c/kg
	.45	y.	Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 2640c/kg or1454c/kg
	.50	ь	- Other, of a mass exceeding 95 g/m ² but not exceeding 130 g/m ²	kg	22° vor 39° v with a maximum of 20200kg or: 1186 kg
	.90	5	- Other	kg	22% of 39% with a max.mum of 1419c/kg cr778c/kg
5208.5		-	rinted:		
5208.51			. Plain weave, of a mass not exceeding 100 g/m².		
	20	-	Glazed fabrics commonly used as window blind material	kg	13%
	.30		Indigo blue discharge phot fabrics	kg	135,
	.50	,	- Olfrer, of a mass not exceeding 70 g/m²	kg	22% of 39% with a maximum of 3170ekg c:1759økg
	60	7	 Other, of a mass exceeding 70 g·m² but not exceeding 00 g·m² 	kg	22": or 39": with a maximum of 2640;5kg or 454;5kg
	90		- Other	kg	22% or 39% With a reasonum of 2020c/kg urinn&okg
5208.50	_		Proin weave, of a mass exceeding 100 g/m ² :		
	.20		- Glazed fabrics commonly used as window blind material	kg	13%
	.30		'nd go blue discharge print labrics	ķд	13%
	.40	0	- Other discharge print fabrics	kg	22% on 33% with a maximum of 1000c/kg or651c/kg
	.50	6	- Olher, of a mass not exceeding 130 gm²	kg	22% or 30% with a maximism of 20200-kg or11186/kg
	90	b	- Quter	kg	22°. or 39°., with a maximum of 1410c/kg or778c/kg
5208 5	3		/ 3-th: pag or 4-thread fwill, including cross fwill:		_
	20	Q	- Indigo blue discharge print fabrics	kg	(3%
	.30	В	- Other discharge print labrics	kg	22% or 39% with a reaxmounic* 10006kg er551e/kg
		5	Other, of a mass not exceeding 70 g·m ²	kg	22% or 39% with a moscours of 3170c/kg or 1750c/kg
	.50	2	Other, yill a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2640c/kg or14540/4g

	.60	1 6	 Other, of a mass exponenting 90 g/m² but not exceeding 		
			130 g·m´	kg	22% or 39% With a Maximum of 20200kg
	.90	1	- Olher	kg	ork" 18c/kg 22% or 39% with a maximum of 1410c/kg or775c/kg
	5208 59		- Other tabrics:		bissiong
	20	9	- Indigo blue discharge print fabrics	kg	13%
		. 6	- Other discharge print fabrics	kg	28% or 39% with a maximizin of 1000okg or661ckg
	-	3	- Other, of a mass not exceeding 70 g/m²	kg	22% or 38% with a maximum of 3170e/kg cr1750e/kg
_	50	٥	Other, of a moss exceeding 70 g/m² but not exceeding 90 g/m²		
			30 g·m	kg	22%, or 30%, with a maximum of 25400kg
	.60	B	 Other, uf a mass exceeding 90 g/m² out not exceeding 		or14546/kg
			130 g/m'	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
	90	3	- Other	⊀g	22% or 39%, with a diaxiroum of 141Ge/kg er778c/kg
52.09		•	Woven Fabrics of Cotton, Containing 85 per cent or More by Maes of Cotton, of a Mass Exceeding 200 g/m*:		
	5209.1		Unbleached.		
	5209.1 5209.11				
		8	Unbleached. - Plann weave: - Of a mass not exceeding 250 g/m²	хg	22% or 39% with a maximum of 1040chig or 571c/kg
-	5209.11 40 50	5	Unbleached. - Plant weave: - Of a mass not exceeding 250 g/m²	×g kg	with a interpretation of 1040c/kg or 571c/kg 22% or 39%, with a maximum of 690c/kg or
	5209.11 40	5	Unbleached. Plant weave: Of a mass not exceeding 250 g/m²		with a interior property of 1040c/kg or 571c/kg 92% or 39% with a maximum of 890c/kg or 490c/kg 22% or 39% with a interior of 920c/kg
	5209.11 40 50	5	Unbleached. - Plant weave: - Of a mass not exceeding 250 g/m²	kg	with a interior property of 1040c/kg or 39% with a maximum of 890c/kg or 490c/kg or 490c/kg or 450c/kg or 450c
	5209.11 40 50 .60 70	5 2	Unbleached. Plant weave: Of a mass not exceeding 250 g/m² but not excueding 300 g/m². Of a mass exceeding 300 g/m² but not exceeding 350 g/m². Of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg kg	with a interior purpose of 1040c/kg or 571c/kg 22% or 39% with a maximum of 890c/kg or 490c/kg 22% or 39% with a interior purpose of 450c/kg or 454c/kg or
	5209.11 40 50 .60 70 .90	5 2 8	Unbleached. Plan weave: Of a mass not exceeding 250 g/m² but not exceeding 300 g/m². Of a mass exceeding 300 g/m² but not exceeding 350 g/m². Of a mass exceeding 300 g/m² but not exceeding 350 g/m². Of a mass exceeding 350 g/m² but not exceeding 400 g/m²	kg kg	with a interior purpose of 1040c/kg or 671c/kg 22% or 39% with a maximum of 890c/kg or 490c/kg 22% or 39% with a maximum of 775c/kg or 429c/kg 22% or 39% with a maximum of 690c/kg or 1090c/kg or 109
	5209.11 40 50 .60 .70 .90 .90	5 2 8 4	Unbleached. Plan weave: Of a mass not exceeding 250 g/m² but not excueding 300 g/m². Of a mass exceeding 300 g/m² but not exceeding 350 g/m². Of a mass exceeding 350 g/m² but not exceeding 350 g/m² Of a mass exceeding 350 g/m² but not exceeding 400 g/m² Other	kg kg	with a interinry of 1040c/kg or 671c/kg 92% or 39% with a maximum of 890c/kg or 490c/kg or 490c/kg or 454c/kg 22% or 39% with a maximum of 775c/kg or 429c/kg or 429c/kg or 381c/kg 92% or 39% with a maximum of 590c/kg or 381c/kg 92% or 39% with a maximum of 1040c/kg or 1
	5209.11 40 50 .60 70 .90	5 2 8 4	Unbleached. Plan weave: Of a mass exceeding 250 g/m² but not excueding 300 g/m². Of a mass exceeding 300 g/m² but not exceeding 350 g/m². Of a mass exceeding 350 g/m² but not exceeding 350 g/m² Of a mass exceeding 350 g/m² but not exceeding 400 g/m² Other Other	kg kg kg	with a intravenum of 1040chig or 671ckg 92% or 39% with a maximum of 890chig or 490chig 22% or 39% with a maximum of 775chig or 429chig 22% or 39% with a maximum of 590chig or 381chig or 381chig 22% or 39% with a maximum of 590chig or 381chig

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	40 4	- Of a mass excending	$300~\mathrm{g/m}^2$ but not axceeding $350~\mathrm{g/m}^2$.	×g	22°v or 30°v with a maximum of 820c/kg or 454c/kg
	50 1	- OI a mass exceeding	350 g/m² but not exceeding 400 g/m²	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
	.90 0	· Other		kg	22% of 39% with a maximum of 6900kg or 3810kg
5209 19	30 1	 Other labrics; Of a mass not exceed 	ung 250 g/m²	kg	22% or 39% with a maximum of 1040rdkg or 571rdkg
	.40 9	- Ct a mass exceeding	g 250 g/m² but not exceeding 300 g/m²	kg	28% or 39% with a maximum of 890c/kg or 490c/kg
	.50 6	- OI a mass exceeding) 300 g/m² bul not exceeding 350 g/m²	49	22% or 39% with a max mum of 820c/kg or 454c/kg
	50 3	- Ot a mass e≼ceeding	g 350 g·m² but sol exceeding 400 g·m²	kg	22% or 39% with a maximum of 7755/kg or 4295/kg
	90 5	- Other		kg	22% or 39% with a maximum of 6900kg or 38%/kg
5209.2		-Bleached:			
5209 21	10 2	 Piam weave Of a mass not excee 	aing 250 g·m²	kg	22% of 39% with a maximum of 1646ekg of
	50 8	. Ot a mass recording	$_{2}$ 250 $ m grad^{2}$ but not expeeding 300 $ m gm^{2}$.	ĸij	571c/kg 22° s or 30° s with a maximum of 890c/kg or 490c/kg
	.60 7	- Of a mass exceeding	300 g/m² bul not exceeding 350 g/m²	èg	22% or 39% with a max mum of 826c/kg or 454c/kg
	70 4	Of a mass exceeding	$_2$ 350 g/m 2 but not exceeding 400 g/m 2 $_\odot$	krj	22°v or 39° with a max mum of 775c/kg or 429c/kg
	90 9	- Other		kg	22% or 39% with a maximum of 690c-kg or 381c-kg
5209-22		= 3-thread or 4-thread to	-	lee-	1900 on 000
	.20 4	- Of a mass not excee	dung 250 g/m*	krj	22°v or 35°s with a max mum of 1040c/kg or 571c/kg
	30 1	- OI a mass excoeding	y 250 g/m² but not exceedivi g 300 g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
					•

40 9			
	 Of a mass exceeding 300 ുന്ന² but not exceeding 350 g/m³ ു 	kg	22°% or 36°, with a maximum of 820c/kg or 454c/kg
50 ā	 Of a mass exceeding 350 g/m² but not exceeding 400 g/m² 	¥g	22% or 39% with a maximum of 775c/kg er 429c/kg
.90 5	- Other	kg	22% or 39% with a maximum of 69003tg or 3815/kg
5209 29 30 6	- Other labrics: - Other mass nut exceeding 250 g/m ²	kģ	22° ac: 33° a with a maximum of 1040c/kg or 571c/kg
40 3	 Of a mass exceeding 250 g/m² but not exceeding 300 g/m² 	kg	22% or 39% with a max mens of 890c/kg or 490c/kg
50 0	 Of a mass exceeding 300 g/m² but not exceeding 350 g/m² 	kṛļ	22% or 39% with a maximum of 620ckg or 454ickg
.6Ĉ ⊎	- OI a mass exceeding 360 g/m² but not exceeding 400 g/m²	kģ	22° - or 30° - with a maximum of 7750'kg or 4290'kg
.90 1	· Other	kg	22% or 39% with a maximum of 690c/kg or 361c/kg
	-Syad:		
5209 31	= Plain weave		
40 7 .50 4	 Glazed fabrics commonly used as window blind material Other, of a mass ript exceeding 250 g/m² . 	kg hu	135:
	• •	kçi	22% or 39% with a maximum of 1040¢/kg or 571¢/kg
.60 1	- Other of a mass exceeding 250 g/m² but not exceeding 300 g/m²	<g< td=""><td>22% or 39% with a maximum of 890ckg or</td></g<>	22% or 39% with a maximum of 890ckg or
.70 9	- Olher, c) a mass exceeding 300 g/m² but not exceeding		490c/kg
	350 g/m²	kg	22% or 39% with a maximizer of B200kg or 454ckg
.80 G	Other, of a mass exceeding 350 g/m² but not exceeding 400 g/m².	kg	22% or 39% with a maximum of 7750kg or 4290kg
90 3 6209.32	Other	kg	22% or 39% with a maxenum of 690c/kg or 381c/kg
20 9	Of a mass not exceeding 250 g/m²	Хg	22% or 39%
4		79	with a urgazimum of 1040c/kg or 571c/kg

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30 в	. Of a mass exce	eeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.40, 3	- OI a mass exce	eeding 300 g/m ² but not exceeding 350 g/m ²	kg	22% of 39% with 8 maximum of 820c/kg or 464c/kg
.ac d	- Ola mass exc	ecting 350 g/m² but not exceeding 400 g/m².	kģ	22°s or 39°s with a maximum of 775c/kg or 429c/kg
90.6	- Olper		49	22% or 39% with a maximum of 690ckg or 381ckg
5209.39	= Other fabrics			
30 ¢	· Of a mass not	exceeding 250 g/m²	kg	22°3 or 39°3 with a reasonage of 1040c/kg or 571c/kg
49 5	· Of a mass exc	eeding 250 ନୁ/m² but not exceeding 300 ନୁ/m²	kg	22% of 39% with a maximum of 690p kg of 490p kg
.50 5	· Of a mass exc	eeding 300 g/m² but not exceeding 350 g/m² .	kg	221s or 391v with a maximum of 820okg or 454ckg
.60 2	- OI a mass exc	eeding 350 gim" bul not exceeding 400 gim"	kg	22% or 39% with a max mum of 7750-kg or 4290-kg
.90 4	Oltrer		kg	22% or 36% with a maximum of 690c kg or 381c kg
5209.4	Of yarns of different	co'gurs		
5209.41	 Plain weave. 			
40 1		commonly used as window hind materia	48	13%
50 9		ss not exceeding 250 g/m²	kg	22% or 39% with a maximum of 11356 kg or 6286/kg
.50 6		ss exceeding 250 g/m² but not exceeding	kg	22% or 39% with a character of 960c/kg or 539c/kg
.70 3		ss exceeding 300 g/m1 bul not oxceeding 	ħġ	22°s or 39°s with a naociniotic of 890¢kg or 490¢kg
.ao c	- Other, of a ma 400 g/m²	ss exceeding 350 g/m² bul not exceeding	kg	22% or 39% with a classmunt of 800ckg or 441ckg
an 8	- Other .		kg	22% or 39% with a management 770c/kg or 429c/kg

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5209 42 .20 3	» Denim: - Of a mass not exceeding 250 g/m²	kg	22% of 39% with a
.30 0	- OI a mass exceeding 250 g/m 2 but not exceeding 300 g/m 2	kg	maximum of 1135c/kg or 628c/kg 22% or 39%
.32 0	- Or a mass exceeding 234 gm. Carmor tax ecomy 500 gm	79	with a maximum of 960c/kg or 531c/kg
.40 B	- OI a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	22% or 39% with a maximum of 890c/kg or
.50 5	- Of a mass exceeding 350 g/m² but not exceeding 400 g/m²	kg	490c/kg 22% or 39% with a maximum of 800c/kg or 441c/kg
.90 4	- Other	¥g	22% or 39% with a maximum of 770c/kg or 429c/kg
5209 43	Other fabrics of 3-thread or 4-thread lwill, including cross twill, Of a mass not exceeding 250 g/m²		
.20 7	· O-a mass not exceeding 250 g/m	kg	22% or 39% with a maximum of 11356Ag or 6286Ag
.30 7	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% ox 33% with a maximum of 960c/kg or 539c/kg
.40 4	- Of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.50 1	 Of a mass exceeding 350 g/m³ but not exceeding 400 g/m² 	kg	27% or 39% with a maximum of 800c/kg or 441c/kg
	• Other	kg	22% or 39% with a reakinger of 770c/kg or 429c/kg
5209.49 .30 5	- Other tabrics: - Other mass not exceeding 250 g/m²	kg	22% or 39%
.53 0		~9	with a maximum of 1135c/kg or 628c/kg
.40-2	 Of a mass exceeding 250 g/m² but not exceeding 300 g/m² 	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.50 4	- Of a mass exceeding 300 g/m 2 bu) not exceeding 350 g/m 2	kg	22% or 38% with a maximum of 890c/kg or 490c/kg
.60 7	 Of a mass exceeding 350 g/m² but not exceeding 400 g/m² 	kģ	22% or 39% with a maximum of 800c/kg or 441c/kg
.90-9	• Other ,	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5209.5	Printed		-
5209.51 .15 5	 Plain weave: Glazod fabrics commonly used as window blind material 	kg	13%

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.20 1	- Indago blue discharge print laterics	kg	13%
.25 2	- Other discharge print fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30 9	- Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 11350/kg or 6280/kg
35 6	- Other, of a mass exceeding 250 g/m² but not excending 300 g/m²	kg	22% or 39% with a maximum of 960c/xg or 531c/kg
.40 6	- Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.45, 7	- Other, of a mass exceeding 350 g/m² but not exceeding 400 g/m²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90 2	- Other,	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5209.52	→ 3-thread or 4-thread twill, including cross twill:		
20 8	- Indigo blue discharge print fabrics	k g	13%
.90 5	Other discharge print leblics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40 2	Othor, of a mass not exceeding 250 g/m²	kg	22% or 35% with a maximum of 1135c/kg or 628c/kg
.50 6	- Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.60 7	- Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.70 4	Other, of a mass exceeding 350 g/m² but not exceeding 400 g/m²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
.90-9	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5209.59	= Other fabrics:		
.20 2 .30 4	- Indigo blue discharge print labrics	kg kg	13% 22% or 39% with a maximum of 1000c/kg or 551c/kg
.40 7	Other, of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg

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50	4		Other, of a mass exceeding 250 g/m² but not exceeding		
			300 g/nv²	kg	22% or 39% with a maximum of 960c/kg or 539c/kg
.60			Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.70	9	-	Other, of a mass exceeding 350 g/m² but not exceeding 400 g/m²	kg	22% or 39% with 8 maximum of 8000kg or 44 lokg
90	3	-	Olher	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5210.1 5210.1		Mainly —Unb	n Fabrics of Cotton, Containing Less Than 85 per cont of Cotton, Mixed or Solety with Man-made Fibres, of a Mesa not Exceeding 200 g/m²: leached lain weave		
.20	3		Crépe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30	С	•	Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.40	θ		Other, of a mass exceeding 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 23800/kg or 13120/kg
.50	5	-	Olher, of a mass exceeding 90 g/m² but not exce ed ing 130 g/m²	×g	22% or 39% with a maximum of 1830o/kg or 1008c/kg
.90	4		Other	kg	22% or 38% with a maximum of 1280c/kg or 705c/kg
5210.12		_	eteraad or 4-thread lwill, including cross fwill:		
.20	4		Of a mags not exceeding 70 g/m²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
30	7		OI a mass exceeding 70 g/m² but no! exceeding 90 g/m²	kg	22% or 39% with a maximum of 2380c/kg or
.40	4	-	Of a mass exceeding 90 g/m 2 but not exceeding 130 g/m 2 , .	kg	1312c/kg 22% or 39% with a maximum of 1830c/kg or 1008c/kg
	0		Ottadr	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5210.19 .20	ه ۱ ن	-	Other taprics: Crape tabrics	ķģ	22% or 39% with a max mum of 1000c/kg or

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	Other of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 25706/kg or 14186/kg
,	Other, of a mass exceeding 70 g/m ² but not exceeding abig/m ²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 1830ckg or 1008ckg
	Dlf:(cr	kg	22% or 39% with a maximum of 12800kg or 7050kg
5210.2 — ⊖leax 5210.21 - Pl	thed: our wysyn:		
	Crépe fabrics and seersucker fabrics	¥g	22% or 39% with a near mum of 1000c/kg or 551c/kg
	Other, of a mass not excrieding 70 g/m²	kg	22% or 39% with a max mum of 2570c/kg or 1418c/kg
!	Other, pt a mass excoeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2360c/kg or 1312c/kg
.50 3	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 1930c/kg or 1008c/kg
	Officer	kg	22% or 39% with a maximism of 1280c/kg or 7050/kg
	thread or 4-thread livil; including cross livill. Of a mass not exceeding 70 pm²	ka.	224 ~ 202
.20 4	Or at mass not exceeding to gent	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.30 1	OI a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.40 9 - 1	OI a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	2250 or 395 with a maximum of 1830c/kg or 1008c/kg
	Olher	49	22% or 39% with a maximum of 12800 kg ur 7056/kg
	Crèpe fabrics	kg	22% or 39% with A maximum of 1000c/kg or 551c/kg

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30 6 - O	ther, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570e/kg or1418e/kg
y.	ther, pt a mass exceeding 70 g/m² but not exceeding 0 g/m²	kg	22% or 39% with a maximum of 23800 kg or13120 kg
50 ¢ - O	Per, of a mass exceeding 90 g/m² but not exceeding 30 g/m²	kg	22% or 39% with a staximum of 1830c/kg or1008c/kg
·	ilter	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5210.3 — Dyed 5210.31 = Plac	in weave:		
.3C 3 - C	rèpa labrics and seorsucker fabrics	kg	22% or 39% with a maximum of 1000ckg nr 551ckg
.50 4 - Q	Jazed fabrics commonly using as window blind material The folio mass not exceeding 70 g/m²	kij kg	13% or 22% or 39% with a maximum of 25700kg ori4186kg
90	ther, of a mass exceeding 70 g/m ² but not exceeding 0 g/m ²	kg	22% or 39% with a maximum of 23800kg or13120kg
.70 9 O	nher, o j a mass exceoding 90 gim² but not exceeding 30 g/m ²	kg	22% or 39% with a maximum of 18300-kg or1008c/kg
	ther	kg	22 % or 39% with a maximum of 1280c/kg or 705c/kg
	read or 4-thread (will, including cross (will		
	abrics in a twill weave, dyed black, of a mass exceeding 135 g/m2	kg	13%
	thar, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 2570c/kg or1418c/kg
	ther, g i a mass exceeding 70 g/m² but not exceeding 3 g/m²	kg	22% or 39% with a maximum of 2380c/kg or1312c/kg
50 0 · 0	ther, of a mass exceeding 90 g/m² but not exceeding 30 g/m²	kg	22% or 39% with a max mum of 1830¢/kg
	Indr	×g	or* 008c/kg 22% or 39% with a maximum of 1280c/kg or 705c/kg
	er fabrics.		
.203 - Fa	abjics in a sateen weave, dyed black, of mass exceeding 135 m.	kg	13%

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.40 8	- Crépe Jahrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
50 5	Other, of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570c/kg cr1418c/kg
.60 2	Other, g1 a mass exceeding 70 g/m² but not exceeding 90 g/माँ	kg	22% or 39% with a maximum of 2390c/kg or1312c/kg
70 9	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 1830¢/kg or1008¢/kg
.90-4	- Olher	kg	22% or 39% with a meximum of 1280€/kg or 7056/kg
5210.4	— Of yarms of different colours		
5210 41 .3D 4	- Plain weave: - Crépy fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40-1	- Other, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 3170c/kg or1750c/kg
.50 9	Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2640c/kg or1454c/kg
.60 6	- Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
.90 &	· Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5210.42	= 3-thread or 4-thread fwill, including cross fwill:		
.20-3	- Olių mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 3170c/kg or1750c/kg
30 0	- Ot a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 33% with a maximum of 2640c/kg or1454c/kg
.40 8	- Ot a mass exceeding 9D g/m² but not exceeding 130 g/m²	kġ	22% or 39% with a maximum of 2020c/kg ort118c/kg
.90 4	- Other	Rg	22% or 39% with a maximum of 1410e/kg or 778e/kg
5210 49	⇒ Other fabrics:		-

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	.20	В	- c	réps labrics	⊀g	22% or 39% with a maximum of 1000c/kg or 551c/kg
	.30			Wher, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 3170c/kg or1750c/kg
	.40	2	9	Mher, of a mass exceeding 70 g/m² but not exceeding 0 g/m²	kg	22% or 39% with 8 maximum of 2540c/kg or1454c/kg
	.50	9	- Q	Mher, of a mass expeeding 90 g/m² but not exceeding 30 g/m²	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
	.9D	9	- 0	thes	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5210.5		-	-Printer			_
5210 51				in weaver		
	.20			lazed fabrics commoly used as window blind material	kg	13%
	.40	-		idigo blue discharge print febr.cs	kg kg	13% 22% or 39% with a
			_			maximum of 1000c/kg or 551c/kg
	.50			ithou, 0f a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 3170c/kg or1750c/kg
	60		9	ther, of a mass exceeding 70 g/m² but not exceeding 0 g/m²	kg	22% or 39% with a maximum of 2640c/kg or1454c/kg
	.70	8	- 0	lther, of a mass exceeding 90 g/m² bull not exceeding 30 g/m²	4.5	200: 2 20:
				su grm	kg	22% or 39% with a maximum of 2020cAg or1118cAg
	.90	2	- 0	ther	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5210.52	!		= 3-th	read or 4-thread (will, including cross (will):		
	.20	8		rkigo blue discharge print labrics	kg	13%
	.3G	5	- 0	ther discharge prim labrics	kg	22% or 39% with a maximum of 1000c/kg for 551c/kg
	.40	2	- 0	ther, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 31700/kg or1750 c/ kg
	.50	1		ther, gt a mass exceeding 70 g/m ² but not exceeding		_
) g/m²	kg	22% or 39% with a maximum of 26400/kg or14540/kg

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60	7	- Olher, of a mass exceeding 90 g/m² bull not exceeding 130 g/m²	kg	22% or 39% with a maximum of 2020c/kg
90	9	· Other	kg	or11.180kg 22% or 39% with a maximum of 1410c/kg or 778c/kg
5210 59		- Other labrics.		
.20 30		Indign blue discharge print labrics	kg kg	13% 22% or 39% with a maximum of 1000c/kg or 551c/kg
40		- Other, of a mass not exceeding 70 g/m²	kij	22% or 39% with a maximum of 3170eWg or 1750c/kg
ća.		Other, of a mass excessing 70 y/m² but not exceeding 90 g/m²	ky	22% ur 39% with at requernum of 2640c/kg or1454 c/kg
60	1	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020okg or1118okg
90	3	- Olher	k g	22% or 39% with a maximum of 1410c/kg or 778c/kg
52111		Woven Fabrics of Cotton, Containing Less Than 85 per cont by Mass of Cotton, Mixed Mainly or Solely with Man-made Fibres, of a Mass Exceeding 200 g/m ² : —Unbleached:		
5211 11		- Plain weaver		
40	:	Of a mass not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.50	ö	. Of a mass exceeding 250 $ m g/m^2$ but not exceeding 300 $ m g/m^2$ \sim	kg	72% or 39% with a maximum of 890c/kg or 490c/kg
.60		Of a mixes exceeding 300 g/m² but not exceeding 350 g/m²	kg	22% of 39% with a enaximum of 820¢/kg of 454¢/kg
.70	з	- Of a mass exceeding 390 g/m² but not exceeding 400 g/m² .	kg	20% or 39% with a maximum of 7750kg or 4290kg
	_	- Other	< <u>0</u>	22% or 39% with a maximum of
90 5211.12	. 8	= 3-thread or 4-thread twill, including cross twill		690c/kg or 381c/kg

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.30 0	 Of a mass exceeding 250 g/m² but not exceeding 300 g/m² 	kg	22% or 39% with 3 inaximum of 890c/kg or
.40 ₿	 Of a mass exceeding 300 g/m² but not exceeding 350 g/m² 	kg	490c/kg 22% or 39% with a maximum of 820c/kg or
50 5	 Of a mass exceeding 350 gm² but not exceeding 400 g/m² 	kg	454¢/kg 22% or 39% with a maxemum of 775¢/kg or 429¢/kg
90 4	- Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
.30 5	- Of a mass not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1040c/kg of 571c/kg
.40 2	- Of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% of 39% with a maximum of 890c/kg or 490c/kg
.50 0	 Of a mass exceeding 300 g/m² but not exceeding 350 g/m² 	kg	22% or 39% with a maximum of B200kg or 454ckg
.60 7	 Of a mass exceeding 350 g/m² but not exceeding 400 g/m². 	kg	22% or 39% with a maximum of 7756/kg or 4296/kg
90 9	- Offser	49	22% or 39% with a maximum of 690c/kg or381 c/kg
	−B eacned:		
5211 21 40 6	- Plann weaver - Of a mass not exceeding 250 g/m ³	«g	22% or 39% with a maximum of 1040c/kg or 571c/kg
50 3	- Of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	4g	22% or 39% with A maximum of 890c/kg or 490c/kg
60 O	- OI a mass exceeding 300 g/m² bul not exceeding 350 g/m²	<g< td=""><td>22% or 39% with a maximum of 820¢/kg or 454¢/kg</td></g<>	22% or 39% with a maximum of 820¢/kg or 454¢/kg
.70 8	 Of a mass exceeding 350 g/m² but not exceeding 400 g/m². 	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90-2	- Oher	49	22% or 39% with a maximum of 690c/kg or 381c/kg
5211,22	 3 thread or 4-thread (will, including cross livi); Of a mass not exceeding 250 g/m²	L.A.	224 . A. 208.
.20 a	- Grammas not exceeding 250 girs	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg

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30 5	- Of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.40 2	- Of a mass exceeding 300 g/m 2 but not exceeding 350 g/m 2	4 9	22% or 39% with a maximum of 82Ce/kg or
.50 2	 Of a mass exceeding 350 g/m² but not excepting 400 g/m² 	kg	4546/kg 22% or 39% with a maximum of 7756/kg or
.90 9	- Other	kg	4290kg 22% or 39% with a maximum of 6900kg or 3810kg
5211.29 .30 0	= Other fabrics: - Of a mass not exceeding 250 g/m²	kg	22% or 39% with Bill.
			maximum of 1040e/kg or 571e/kg
.40 7	- Of a mass exceeding 250 g/m² but not exceeding 300 g/m²	жg	22% or 39% with a snaximum of 890c/kg or 490c/kg
.50 4	 Of a mass exceeding 300 g/m² but not exceeding 350 g/m² 	kg	22% or 39% with a maximum of 820c/kg or
.60 1	 Of a mass exceeding 350 g/m² but not exceeding 400 g/m² 	kg	454c/kg 22% or 39% with a max mum of 275c/kg or
.90 3	· Other	kg	4290kg 22% or 39% with a maximum of 5900kg or 38*okg
5211.3 -	-Dyed.		aa toxy
5211.31	⇒ Pigiri weaver		
.25 7	- Glazed labrics commonly used as window blind meterial	keiä	13%
.30 3	Other, of a mass not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1040¢/kg or 571¢/kg
.35 4	 Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 38%
		~9	with a maximum of 890c/kg or 490c/kg
.40 0	- Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kij	22% or 39% with a maximum of
45 1	- Olher, of a mass exceeding 350 g/m² but not exceeding		820a/kg or 454a/kg
	400 g/m² ,	жg	22% or 39% with a maximum of 7750/kg or 4290/kg
.90 7	· Other	kg	22% or 39% with a maximum of 690c/kg or 381c/kg
5211.32	= 3-thread or 4-thread twill, including cross twill:		au . o ng

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.20 2	· Of a mass not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
30 2	- Ot a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.40 7	 Of a mass exceeding 300 g/m² but not exceeding 350 g/m² 	kg	22% or 39% with a maximum of 620¢/kg or 454¢/kg
.50 4	 Of a mass exceeding 350 g/m² but not exceeding 400 g/m² 	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
90 3	- Other tabrics:	kg	22% or 39% with a max mum of 690c/kg or 381c/kg ·
.30 4	Of a mass not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.40 1	 Of a mass exceeding 250 g/m² but not exceeding 300 g/m² 	kģ	22% or 39% with a maximum of 690c/kg or 490c/kg
.50 9	- Ot a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	22% or 39% with a maximum of B20c/kg or 454c/kg
.60 6	 Of a mass exceeding 350 g/m² but not exceeding 400 g/m² 	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
90 B	- Other	Жij	22% or 39% with a maximum of 690c/kg or 381c/kg
5211.4 5211.41	—Ol yems of different colours = Plain weave:		
25 1	Glazed labrics commonly used as window blind material .	kg	13%
.3D &	- Other, of a mass not exceed ng 250 g/m²	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.35 9	Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 960c/kg or 531.c/kg
.40 5	- Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	22% or 39% with a maximum of 890okg or 490okg
45 8	- Other of a mass exceeding 350 g/m² but not exceeding 400 g/m²	kg	22% or 39% with a maximum of 800c/kg or 441c/kg

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90 :	• Other	kg	22% or 39% with a maximum of 770e/kg or 4290/kg
5211.42 .20 7	= Denim: - Of a mass not excelleding 250 g/m ²	kģ	22% or 39% with a maximum of 1135c/kg or 628c/kg
30 4	 Of a mass exceeding 250 g/m² but not exceeding 300 g/m² 	kg	22% of 39% with a maximum of 960c/kg of 531c/kg
40 1	 Of a mass exceeding 300 g/m² but not exceeding 350 g/m² 	¥g	22% or 39% with a max mum of 8900/kg or 4900/kg
.50 9	 Of a mass exceeding 350 g/m² but not exceeding 400 g/m² 	kg	22% or 39% with a maximum of 800 c/kg or 441c/kg
90 8	- Cihei	kg	22% or 39% with a snaximum of 7700/kg or 4290/kg
5211.43	= Other fabrics of 3-thread or 4-thread (will, including cross twill)		
.20 3	- Of a mass not exceeding 250 g/m²	kg .	22% or 39% with a maximum of 11356/kg or 6286/kg
30 0	- Of a mass exceeding 250 gmf but not exceeding 300 gmf .	kg	22% or 38% with a maximum of 9600kg or 5310kg
.40 6	Of a mass exceeding 300 g/m 2 but not exceeding 350 g/m 2 \dots	kg	22% cr 39% with a maximum of 890c/kg or 490c/kg
.50 5	 Of a mass exceeding 350 g/m² but not exceeding 400 g/m² 	kg	22% or 39% with a maximum of 8000/kg or4416/kg
.90 4	- Other	kg	22% or 30% with a maximum of 770c/kg or 429c/kg
5211.49	= Other fabrics - Ot a messingt exceeding 250 g/m²	to-	22% or 39%
.30-9	- Or a messing exceeding 250 gain	Χg	with a max mum of 11350kg or 6280kg
.40 6	. Of a mass exceeding 250 $ m g/m^2$ but not excepting 300 $ m g/m^3$.	kg	22% or 30% with a max more of 960c/kg or 531c/kg
.5D 3	 Of a mass exceeding 300 g/m² but not exceeding 350 g/m² 	kg	22% or 39% with a makinturn of 890c/kg or 490c/kg
.6C U	OI в пърях exceeding 350 g/m² but not exceeding 400 g/m²	kg	22% or 39% with B maximum of 8000kg or 4410/kg

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90 2	- Other	kg	22% or 39% with a max mum of 770c/kg or 429c/kg
5211 5 5211 51	-Project - Plain weave		423010
.15 9	Glazed fabrics commonly used as window blind material	ka	13%
20.5	• • • • • • • • • • • • • • • • • • • •	kg.	1359
	Indigo blue discharge print labrics. Other discharge quart labrace.	kg ko	
.25 6	Other discharge print fabrics	ĦĢ	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30 2	 Other, of a mass not exceeding 250 g/m⁷	kg	22% or 39% with a reaximum of 1135c/kg or 628c/kg
35 3	 Other, of a mass exceeding 250 g/m² bit not exceeding. 		
	250 g/m²	kij	225, or 395; with a maximum of 960c/kg or 531c/kg
.40 1	 Other, of a mass exceeding 300 g/m² but not exceeding 	L.	22% ur 39%
	350 g/m²	ký	with a maximum of 890c/kg or 490c/kg
.45 0	- Other, of a mass exceeding 350 g/m² but not exceeding	1	000: 804
	400 g/m²	kg	22% or 39% with a maximum of 5000kg or 4410kg
.50 5	· Other	kg	22% (*) 39% with a maximum of 770c/kg or 429c/kg
5211 52	 3 (bread or 4 thread twill, including cross twill) 		-
80 ,	- Indigo blue discharge pont fabrics	kg	13%
.30 9	Other discharge print fabrics	kģ	22% or 39% with a maximum of 1000c/kg or 551c/kg
.40 G	Other, of a mass not exceeding 250 g/m ²	Хg	22% of 39% with a maximum of 1105c/kg or 628c/kg
50 3	 Other, of a mass exceeding 250 g/m² but not exceeding 		
	300 g/m²	×g	22% or 30% with a maximum of 960c/kg or 531c/kg
.60 ຄ	 Other, of a mass exceeding 300 g/m² but not exceeding 		
	350 g/m²	kṛj	22°5 or 39° with a max mum of 890o/kg or 490o/kg
.70 8	 Other, of a mass exceeding 350 g/m² but not exceeding 		_
	400 g/m²	k <u>r</u> j	22°0 or 39% with a maximum of 800c/kg or 441c/kg
.90 2	- Other	kg	22% or 39% with a maximum of 770c/kg or 429c/kg
5211.59	= Other fabrics		
50.6	Indigo blue discharge print febrics	kg	13%

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.30 3	- Other discharge print fabrics	ľ	22% or 39% with a maximum of r0000/kg or 551c/kg
40 0			22% or 39% with a max mum of 11352/kg or 6286/kg
90 &	Other, of a masy exceeding 250 g/m ² but not exceeding 300 g/m ²		22% or 39% with a maximum of 9800/kg or 5312/kg
.60 5			22% or 39% with a maximum of 890c/kg or 490c/kg
70 2	- Ollter, of a mass exceeding 350 g/m² bull not exceeding 400 g/m²		22% or 39% with a max mum of accords or 441ckg
.90 7	- Other	-	22% or 39% with a maximum of 770c/kg or 429c/kg
	ther Woven Fabrics of Cotton: -Of a mass not exceeding 200 g/m².		
5212 11	= Unbleached:		
20 0	Gripe tabrics and see isucker tabrics		22% or 39% with a maximum of 1000c/kg or 551c/kg
.3D 8			22% or 39% with a maximum of 25700/kg or 14186/kg
.40 5			22% or 39% with a maximum of 2380c/kg or1312c/kg
.50 2	- Olher, of a mass exceeding 90 g/m² but not excending 130 g/m²	•	22% or 39% with a maximum of 1930c/kg or1118c/kg
.90 1			22% or 39% with a maximum of 12800/kg or 705c/kg
5212.12 .20 7	Bleached Crèpe tabrics and seersucker fabrics	-	22% or 39% with a maximum of 10006/kg or 5516/kg
.30 4			22% or 39% with a maximum of 2570c/kg or1416c/kg
.40 1	Other, pf a mass exceeding 70 g/m² but not exceeding 90 g/m²	-	22% or 39% with a muximum of 2380c/kg or1312c/kg

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50 g ·	- Olher, oj a mass გადიიტიც 90 g/m² ხამ not exceeding 130 g/m²	kg	22% or 38% with a maximum of 1836c/kg or1008c/kg
	Orner	kij	22% or 39% with a maximum of 1280c/kg or 705c/kg
20.3	Fabrics in a limit or sateen weave, cyed black at a mass not exceeding 135 g/m²		453:
40 B -	- Crépe fabrics and seersucker labrics	kg kg	13°% \$2% or 39% with a maximum of 1000c/kg or 551c/kg
.50 5	Glazed fabrics commonly used as window blind material	¥9	13%
	Other, of a mass not exceeding 70 g/m ²	кg	22% or 39% with a maximum of 25700kg or 1418c/kg
	90 g/m²	< 9	22% or 38% with a maximum of 23806%g or13126%g
.80 7	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	кg	22% or 39% with a maximum of 46306/kg or/4086/kg
	Of yards of different colours:	4 9	22% or 39% with a maximum of 12805Ag or 7056/kg
	- Crépe falines and surraucker labrics	≺g	22% or 39% with a maximum of 10000kg or 5510kg
.40 4	Glazed fabrics commonly used as window blind material	Ki]	13%
ŞO 1 -	- Other of a mass not exceeding 70 g/m ²	kg	22% or 39% with a maximum of 31700Ag or:7500Ag
`t. 8 ·	Other, of a mass excending 70 g/m² but not exceeding		Ang
	90 gptn*	ка	22% or 39% with a maximum of 26400kg or1454ckg
.70 6	- Other of a mass exceeding 90 g/m² but not exceeding 130 g/m²	Хg	22% or 39% with a maximum of 20200kg
	- Other	kg	ort 1180kg 22% or 39% with a maximum of 1410c/kg or 7786/kg
	Printed:		
	Glaznd fallings commonly used as window blind material	kg	13%
	- Indigo blue discharge punt fabrics	kg kg	13% or 39% with a maximum of 1000c/kg or 551c/kg

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50 9	Other, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
.60 5	Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22.5 or 39% with a maximum of 2640c/kg or 1454c/kg
.70 2	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 2020c/kg or11186/kg
90 7	· Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
5212 2 5 212 21	—Of a mass exceeding 200 g/m² = Unblicached:		
.40 2	Of a mass not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
. \$ U 7	- Of a mass exceeding 250 g/m² but not exceeding 360 g/m²	kg	22% or 39% with a maxicium of 8900kg or 4900kg
.50 4	 Of a mass exceeding 300 g/m² but not excending 350 g/m² 	kg	22% or 39% with a maximum of 8200kg or 4540kg
.70 1	Of a maps exceeding 350 g/m ² but not exceeding 400 g/m ²	kg	22% or 39 s with a maximum of 7756/kg or 4296/kg
.90 6	· Othge	kg	22% or 39% with a maximum of 6900kg or 3810kg
5212 22 .40 6	Eleached: - Of a mass not exceeding 250 g/m²	kg	22% or 39%
			with a maximum of 1040e/kg of 571c/kg
.50 3	் Of a mass exceeding 250 gm² but not exceeding 300 gm²	kg	22% or 39% with a maximum of 8900/kg or 4900/kg
.6D D	 Of a mass exceeding 300 g/m² but not exceeding 350 g/m² 	kg	22% of 39% with a natking might 8200kg or 4540kg
70 B	. Of a mass exceeding 350 $ m g/m^2$ but not exceed by 400 $ m g/m^2$ $^{\circ}$.	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
.90 2 5212 23	- Other	kg	92% or 39% with a makingum of 6900kg or 3846/kg
.25 9	- Glazed fabrics commonly used as window blind maleria	kg	13%

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30 5	- Other, of a mass not exceeding 250 $\mathrm{g/m^2}$	*g	22% or 39% with a maximum of 10400kg or 6710/kg
35 6	Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 33% with a maximum of 890erkg or 490erkg
40 2	- Other, of a mass extending 300 g/m ² but not exceeding এইট কু/m ²	kg	22% or 39% yath o rnaxmum of 820c/kg or 454c/kg
49 3	- Other of a mass exceeding 350 g/m² but not exceeding 400 g/m²	kg	22% or 39% with a maximum of 275c/kg or 429c/kg
\$ 0 9	Other	kg	22% or 39% with a max mum of 6902%g or 3816%g
5212 24	Of yarns of different colours Cleans for your specific uses as anything blad material.	l. a	400
26 5 .90 1	 Glazeo fubrios commonly useo as window blind maieria: Other, of a mass not excessing 250 gm² 	kg kg	13% 22% or 30% with a maximism of 1135/2kg or 628/2kg
.35 2	- Other, of a mass exsecting 260 g/m² but not exceeding 260 g/m²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
40.9	- Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ²	*9	22% or 39% with a maximum of 890ckg or 490ckg
45 O	Orner, of a mass exceeding 350 g/m² but not exceeding 400 g/m²	kg	22% or 39% with a maximum of 8000 kg or 4410 kg
.90 5	· Other	kg	22% or 39% with a maximum of 770c/kg of 429c/kg
5212 25	- Printed:		
.15 4	 Glazed labrics commonly used as window 5 indimaterial 	kg	13%
.20 0	- lind guildung discharge print labrics	kg	13%
25 1	- Other discharge print labrics	kg	22% or 39% with a maximum of 10000kg or 551 tokg
.35 8	- Olher, of a mass not exceeding 250 g/m2	¥g	22% or 39% with a maximum of 41356/kg or 6286/kg
35 º	Other, of a mass exceeding 250 g/m2 but not exceeding 300 g/m2 .	kq	22% or 39% with a maximum of 9600%g or 5396%g

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.40 5	- Other 259 g	i, d) a mass impeeding 300 g/m2 but not exceeding g/m2	kg	22% or 39 w with a maximum of 690c/kg or 490c/kg
.45 6		r, of a mass exceeding 350 g/m2 but not exceeding Pn2	kg	22% or 39° with a maximum of 6000-kg or 4410-kg
.90 1	- Other	·	kg	22°s of 39°s with a recoveryor of 7790'kg of 4290'kg

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OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

				Statis-	
H¢ad-	Sub-	С		stical-	Rate of
ing	heading	Þ	Article Description	Uni4	Outy
				-	
53.01			Flax, Raw or Processed But Not Spun; Flax Tow and Waste (including Yarn Waste and Garnetted Stock):		
	5301.10	5	Flak, raw or rotted	kg	Iree
	5301.2		— Flax, broken, soutched, hackled or otherwise processed, but not spon		
	\$301.21	б	- 9/oken or soulched	kg	lree
	5301 29	′.	· Other	kg	íree
	5301 30		= Flax tow and waste	kg 	lrag ,
53.02			True Hemp (Cannabis Saliva L.), Haw or Processed but Not Spun: Tow and Waste of True Hemp (Including Yarn Waste and Garnetted Stock):		
	535210	9	· True homp raw or reflect	h iş	Fige
	5302.90	5	_ Other	4 9	feep
53 .D3			Jute and Other Textile Best Fibres (Excluding Flax, True Hemp and Ramie), Raw or Processed But Not Spun; Tow and Waste of These Fibres (Including Yarn Waste and Garnetted Stock):		
	5303.10	2	dute and other textile basif tires, raw or rolled	Χg	free
	5303.9C	g	- Other	kg	free
53.04			Sisal and Other Textile Fibres of the Genus Agave, Raw or Processed But Not Spun; Tow and Wasto of These Fibres (Including Yarn Waste and Garnetted Stock):		
	5304.10	6	Sisal and other keitre libres of the genus Agave, raw	kg	Mari
	5304 90	2	—Other	kg	troe
	5305.1		Vegetable Fibres, Not Elsewhere Specified or Included, Raw or Processed But Not Spun; Tow. Noils and Waste of Those Fibres (Including Yarn Waste and Garnested Stock): —Olicoconet (puri):		
	53C5 11	6	= Paw	kg	Irea
	5305 19	7	- Other	kg:	Iree
	5305.2		— Of apaca.	-	
	5305(2)	D	⊑ Paw	kg	Ime
	5305 29	•	Other	kg	Irae
	5305 9		—Other.		
	5305 9:	_	- Ruw	kg.	íree
	5305 99		- Other	kg	lree
53.06			Flax Yarn;		
	5306 10	.1	—Single	kg ·	lree
	5305 20		- Multiple (folded) or calched	×9	ree
53.D7	EDDT 40	-	Yarn of Jute or of Other Textile Bast Fibres of Heading No. 53.03*	l.a	F.A.:
	5307.10	7	— Single	kg 	free
	5307.20		Multiple (folderl) or cabled	kg	free
53.DB	cooc - c		Yarn of Other Vegetable Textile Fibres; Paper Yarn:		·
	5308.10		—Corrya:::	×9	figg
	5308.20	5	— True hemp yarn	kg 	free
	5306.3U	9	Paper yarn	×g	1400
	53DB.90	7	—Other	kg 	lree .
53.09			Woven Fabrics of Flax:		
	5309.1		— Containing 85 per cent or more by mass of flax		
	5309 11	0	- Unbleached or blenched	49	10°4

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	At	t No.	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
	5300 (9	•	_ Other	kg	10%
	5309.2		—Containing less than 65 pericent by mass of flax	_	
	5009.21	5	Unbleached of bleached	kg	10%
	5309 29	б	- Other	kg	10°
53.10			Woven Fabrics of Jute or of Other Textile Bast Fibres of Heading No. 53.03:		
	5310.10	4	= Unbteached	kg	Iree
	5310 90	Π	- Other	kg	Irao
53.11	53:1.00	3	Woven Fabrics of Other Vegetable Testilo Fibros; Woven Fabrics of Paper Yaro	ke:	Inne

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CUSTOMS AND EXCISE ACT, 1998 CHAPTER 54

MAN-MADE FILAMENTS

NOTES:

- 1 Throughput this Schedule, the terms "man-made fibres" means staple libros and traments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers, such as polyamides, polyesters, polytrethanes or polytry/ derivntives, or
 - (b) By chamical transformation of natural organic polymers (for example, collubse, casein, problems or algae), such as viscose rayon, cellulosc accellate rupms or alginates.
 - The terms "synthetic" and "artificial", used in relation to libres, mean, synthetic; fibres as defined at (a); artificial; ritses as defined at (b);
 - The terms "man-made", "synthetic" and "artilipal" shall have the same meanings when used in relation to "text e materials".
- 2 Headings Nos. 54.02 and 54.03 do not apply to synthese or artificial framen tow of Chapter 55.

				Statis•	
Head-	Sub-	C		stical-	Rate of
ing	heading	0	Article Description	Unit	Duty ·
54.01			Sewing Thread of Man-niade Filaments, Whether or Not Put up For Rotals Sale:		
	\$401.10	7	—Ol synthetic lifamonis	kg	28%
	540120		- Of arphical filaments:		
	10	ö	→ Put up für retart sate	kg	5°i
	.90	7	= Other	kg	28%
54.02			Synthetic Filament Yern (Excluding Sawing Thread) Not Put up For Retail Sale, including Synthetic Monofilament of Less Than 67 dtex:		
	5402 10		—High fenacity yarn of nyion or other polyamides.		
	10	В	- Aramid yarn	kg	Iree
	.90	6	- Ciher	kg.	:50:
	5402.20	5	- High lengicity yarn of polyesiers	kģ	15%
	5402 3		—Textured years	-	
	5402 31	6	 Of hylon or offer polyamides, measuring per single yarn not more than 500 drex 	kg	15%
	5402.32	2	Of nylon or other polyamides, measuring per single yairs more than 500		
			dlex	kg	: 5°5
	5402 33	9	- Olipolyesters	kg	15%
	5402 39	7	= Other	kg	: 5%
	5402.4		Other yern, single, untwisted or with a fwst not exceeding 50 turns per m		
	5402.41	а	- Of hylon or other polyamides	Κġ	15%
	5402.42	7	= Olipolyesters, partially oriented	×ŋ	15°∖
	5402 43	3	- Of polyesters, utility	×9	15%
	5402.49	1	= Other		
		9	Of polyprothano clasfomers	λg	ti co
	.90	7	- Olher	×g	1605
	5402.6		—Othor yarri, single, with a twist exceeding 50 turns per m		
	5402 51	5	- Of sylon or other polyamides.	k g	15°•
	5402.52	1	= Of polyesiers	kig	15%
	5402.59	e)	- Officer	×g	15%
	5402.6		— Other yam, multiple (foldes) or cabled.		
	5402 61	٥	- Of ny.on or other polyamides	kg	15%
	5402.62	ö	= Of polyosters	ky	15%
	5402 69	٥.	= Other	kg	15%
54.03			Artificial Filament Yern (Excluding Sowing Thread), not put up for Retail Sale, including Artificial Monofilament of Less Than 67 dtex:		
	5403.10	4	High tenacity yarn of viscose rayon	kg	free
	5403.20		—Textured ya::i	-	
	.10	G	⊆ Of selfutosic fibres, not exceeding 150 drex	kg	free.
	20	3	 Of cellulosic fibres, exceeding 150 dtex but not exceeding 		
			7CO dlex	kg	15%
	30	ďΥ	Of cellulosic fibres, acceeding 700 dtex	kg	free

	A	eri N	iei.	CUSTOMS AND EXCISE ACT, 1998			
		90	4	- Other	×g	10%	
	5403.3			—Other yam single			
	5403.31		1	= Of viscose rayon, untwisted or with a twist not exceeding 120 Junis per			
				M	×g	free	
	5403.32		6	 Of viscose rayon, with a twist exceeding 120 luins per million. 	×ŋ	(r40	
	5403 33		2	- Of cell'ulage acetate.	kg	Iree	
	5403.39		O.	- Other	×g	free	
	5403.4			— Other yazn, maleple (folded) or cabled			
	5493 41		-1	= Oliviscose rayon	kg	":ee	
	5403 42		¢	- Of cadulose acotatu.	×y	frees	
	5403.49			= Other.			
		50	2	Of cettulose fibres	kg	fiee	
		90	Ø.	- Other	Ng.	10%	
4.04				Synthetic Monofilament of 57 diex or More and of Which no Cross-sectional Dimension Exceeds 1 mm; Strip and the Like (For Example, Artificial Straw) of Synthetic Textile Materials of an Apparant Width not Exceeding 5 mm:			
	5404.10		а	— Monolilament	ka	164.	
			-	Other	kg to:	15%	
	5404.90		4	- Other	kIJ	15%	
1.05	5405.00		7	Amilicial Monofilament of 67 days or More and of Which no Cross-sectional Dimension Exceeds 1 mm: Strip and the Like (For Example, Artificial Straw) of Artificial Textile Materials of an Apparent Width not Exceeding 5 mm	ka	5%	
4.06				Man-made Filament Yarn (Excluding Sewing Yarn), put up for Refail Salo:			
	5406.10		5	Synthetic filament yarn	kg	15%	
	5406.20		Ō.	—Artifica Irlament yarn	kg	5%	
1.07	F467 - A			Woven Fabrics of Synthetic Filament Yarn, Including Woven Fabrics Obtained from Materials of Heading 54.04:			
	5407 10		9	Woven fabrics obtained from high tenacity yarn of nyton or other polyantides or			
				ol po'yesteis	kg	39%	
	5407.20		3	 Wover labrics Obtained form step or the like	kq	20%	
	5407 30		Б	—Fabrics specified in Note 9 to Section X1	kg	39%	
	5407.4			 Other woven fatarities, containing 86 per cent or more by mass of Naments of hylonic other polyamides 			
	5407.41			- Unbleached et bleached:			
		25	4	 Crèpe fabrics and seersubter fatinits, unit confaining toxtures. 			
				Hamen's	kg	22% of 59% with 8 maximum of 1990s Assess	
						1000s/kg cr 5616/kg	
		39	Ç	 Other labrics containing combed wool or other combed around hour of a mass of 142 g/m² or more	kŋ.	22% or 35%	
						with a	
						maximomicf 2020e/kg	
						u::1118izkq	
		35	1	Other, of a mass not exceeding 50 g/m ²	kg	22% or 30%	
				• • • • • • • • •		with a	
						makimum of 2600c/kg or1482c/kg	
		.40	8	 Other, of a mass exceeding SC gim? but not exceeding 		-	
				BC g/m²	kg	22% or 39%	
						Williams of	
				_		maximum <i>ef</i> 2970c/kg cr 1418c/kg	
		45	9	 Other, of a mass exceeding 80 gm² but not exceeding 			
				100 g/m²	kg	22% or 33% with a	
						mazimum n	
						2005c/kg cr1272c/kg	
		E ^	E				
		.50	5	 Other, of a mass exceeding 100 g/m² but not exceeding 120 c/m² 	ka	-	
		.50	5	Other, of a mass exceeding 100 g/m" but not exceeding 120 g/m"	kg	22% or 39% with R	
		.50	5		kg	22% ox 39% with a maximum of	
		.50	5		kg	22% ox 39% with R	

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55	6	-	Olher, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22°% gr 39%
					with a maximum of 1555 c/kg or 859c/kg
.02.	2		Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a
					maximish of 1280r/kg or 705c/kg
-65	3		Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	22% or 39%. with a
••			•		maximum ol 1040c%y or 571ckg
.90	4	-	Other	kg	22% or 39% with a เกลมสามาชาติ
5407.43		_ D ₃	•		890c/kg at 490c/kg
25	5		Crépa fabrics and péerstockor facrics, not containing textured. Hamonts	×g	22% or 39% with a
					maximum of 1000c/kg or 664c/kg
.30	7	- '	Other fabrics containing combind woot or other combort animal hair. of a mass of 142 g/m² or more	kg	22% or 39% with a
					maximum of 20205/kg or11165/kg
35	ь	- 1	Other, of a mass not exceeding 50 grm ²	kg	22% or 39% with a maximum of
40	4	;	Other, of a mass exceeding 50 g/m² but not exceeding.		2690c/kg or (4820/kg
		·	eu g·m	kg	22% or 39% With a maximum of 2570c/kg or 1418c/kg
.45	5	٠ (Other, of a mass exceeding 80 g·m² but not exceeding 100 g·m²	kg	22°, or 39°,
				Ž	with a max mum of 23056 kg or 12726 kg
50	:	. (Other, of a mass exceeding 100 gm² but not exceeding 120 gm²		-
			26 ft.m	kg	225s or 30°k with a maximum of 1830orkg
.86	2	. 0	Other, of a mass exceeding 120 g/m² but not exceeding		or1008c/kg
	-	ì	60 gen	kg	22% or 39% with a Maximum of
.60	<u>.</u>	. (Ωther, of a mass exceed by 160 g/m² out not exceeding		1555c/kg or 859c/kg
		à	000 g/m ²	<ij< td=""><td>22% or 39% with a maximum of</td></ij<>	22% or 39% with a maximum of
65	5	. (Piher oj a mass exceeding 200 g/m² but not exceeding		1280ckg or 705ckg
		2	40 g/m²	kÇ	22°⊌ or 39°s with a max-mum of 1040c/kg or
90 -	o c	. 0	Other	kg	5712%g 22% ბა 39%
					with a maximum of 890c/kg or 490c/kg
5407.43		Of	yarns of different colours:		•

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25	7		rgin fabrics and seersucker fabrics not containing lextured imprits	kg	22% or 39% with a maximum of 10000kg or 5510kg
30	3	· 0:	her labrics containing comped wool or other combed animal hair, a mass of 142 g/m² or more	kg	22% or 30% with a maximum of 2020c/ug or
35	¢.	- 01	her of a mass not exceeding 50 g·m²	kg	11182/kg 22% or 39% with a maximum of 3840e/kg or2057e/kg
.40	e	80	ner, plia mass okceeding 50 g/m² but not oxceeding ing/m²	kŋ	22% ur 39% with a maximum of 2960c/kg or1032c/kg
.45	1	16	hgt, af a mass exceeding 80 gm² bul not exceeding O g/m²	kg	22% at 39% will a nytkite im el 23550/kg at 13000/kg
.50	a	12	her, of a mass exceeding 190 g/m² but not exceeding en gen?	kg	22°s of 39°s with a maximatricit 2020ckg or: 1186°kg
.55	9	- OI 16	her of a mass exceeding 120 g/m² bul not exceeding i0 g/m²	٨g	22% or 39% with a maximum of 1660¢/kg or915¢/kg
са	5	· OI 20	tner, of a mass exceeding 160 q-m² but not exceeding iC g-m²	kg	22% or 30% with a maximum of 1900o/kg or 717g/kg
.65	6	- O1	iher, of a mass exceeding 200 g/m² but not exceeding 10 g/m²	kg	22% or 39 v with a maximum of 1150chg or 636ckg
.90	7		ther	kç	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407.44 25	3		next Con fabrics and seersucker fabrics, not containing lexitured aments	ky	22% of 39% with a maximum of 1000c/kg or 551c/kg
30	6		ther labrics containing combod wool or other combed animal hair. 'a mass of 142 g/m' or more	kg	22% or 39%, with a max mum of 2020c/kg or1118c/kg
.35	υ	- Fi	abi os printed with scarf designs	kg	22% of 39% with a maximum of 1000c/kg of 55to/kg
.40	7		ther, of a mass not exceeding 50 g/m²	kg	22% or 399 with a maximum of 3840c/kg or2114c/kg

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.45 8		Other, of a mass exceeding 50 g/m² but not exceeding 80 g/m²	•	22% or 39% with a maximum of 2960c/kg or1632c/kg
50 4		Other, of a mass exceeding 50 g/m² but not exceeding 100 g/m²		22%, or 39% with a maximum of 23500-kg or12960-kg
.55 5	-	Other of a mass exceeding 100 g/m² but not exceeding 1.20 g/m²	kg	22% or 39% with a maximum of 2020e-kg or: 118ekg
.60 1	-	Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	<g< td=""><td>22% or 39% with a maximum of 1660c/kg or9150/kg</td></g<>	22% or 39% with a maximum of 1660c/kg or9150/kg
.65 2	· -	Other, of a mass exceeding 160 qrm ² but not exceeding 200 grm ¹	kg	22% or 39% with a maximum of 1300¢/kg or 717¢/kg
7 0 9		Other, ut a mass exceeding 200 g/m ² but not exceeding 240 g/m ³	kg	22% or 39% with a maximum of 1150c/kg or 630c/kg
90 3		Otha	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407 5	poly	er woven fabrics, containing 85 per cent or more by mass of textured ester framents		
5407 51 .20 E		Inbleached and bleached. Fabrics containing combed wool or other combed animal hair of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 202068g or 11868g
.25 9		Cither, of a mass not exceeding \$0 g/m²	kg	22% or 09% with a expension of 2690cAg or 1482cAg
.30 €		Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ²	kg	22% or 39% with a max mum of 2570c/kg or1418c/kg
35 é	5 -	Olner, of a mass exceeding B0 g/m² bulling exceeding 100 g/m²	kg	22% or 39% with a maximum of 2305c/kg or1272c/kg
40 2	ž -	Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	kg	22% or 39% with a maximum of 1830c/kg ar1008c/kg
45 3	3 .	Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg

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.50 6	- Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.55 0	- Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.90 9	- Other	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407 52	- Dyed.		
.20 4	- Fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m² or more	kg	22% or 39% with a nyximum of 2020c/kg or1118c/kg
.25 5	- Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 26900kg or14820kg
30 1	Other, of a mass exceeding 50 g/m² but not exceeding 80 g/m²	kg	22% or 39% with a matumum of 3426c/kg or 1887c/kg
.35 2	- Other, of a mass excooring 60 g/m² but not exceeding 100 g/m²	kg	22% or 39% with a maximum of 3070c/kg or1899c/kg
.40 9	- Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	kg	22% or 39% with a maximum of 2440c/kg or1345c/kg
.45 5	Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22% or 39% with a maximum of 1555c/kg or
.50 6	 Other, of a mass exceeding 160 g/m² but not exceeding. 		859c#g
.50 6	200 g/m²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.56 7	Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
90-6	· Oltrer	жg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.53	= Of years of different colours:		
.20 0	 Fabrics containing combed weel or other combod animal hair, of a mass of 142 g/m² or more	kg	22% or 39%
•			with a max mum of 2020c/kg or1118c/kg
25 1 4	- Other, of a mass not exceeding 50 g/m ²	kq	22% or 39% with a maximum of 3840c/kg cr2114c/kg

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30 8		Other, pf a mass exceeding 50 g/m² but not exceeding 80 g/m²	kg	22% or 39%, with a nisximum of 2960c/kg cr1632c/kg
35 9		Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m²	kg	22% or 39% with a maximum of 2350c/kg or1296c/kg
.40 S	•	Other, of a mass excueding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a reasumuni of 2020c/kg or1118c/kg
.45 6	•	Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22% or 39% with a maximum of 1660c/kg or915c/kg
.50-2		Other, of a mass exceeding \$60 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1300e/kg or 717c/kg
.55 3	•	Other, of a mass exceeding 200 g/m² bul not exceeding 240 g/m²	kg	22% or 39% with a maximum of 1150c/kg or 636c/kg
90 1		Other	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407 54 .20 7		rinted: Fabrics containing combed wool or other combad animal hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 20200kg
.25 ()		Other, of a mass not exceeding 50 g/m²	kg	orth 180kg 22% or 39% with a maximum of 3840c/kg o/2114c/kg
.30 4		Other, p. a mass exceeding 50 g/m² but not exceeding 80 g/m²	kg	22% or 39% with a maximum of 2960¢/kg or1632¢/kg
35 5	-	Other, of a mass exceeding 60 g/m ² but not exceeding 600 g/m ²	kg	22% or 39% with a maximum of 2350c/kg or1296c/kg
.40 1	- 1	Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
.45 2	- 1	Other, of a mass exceeding 120 g/m² bill not exceeding 160 g/m²	kg	22% or 39% with a maximum of 1660c/kg or915c/kg
.50 9	· ;	Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a massmum of 13000/kg or 717c/kg

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	Continuent Continuent Continuent		.406. 1.212
Agt Nu. 2	9, 1998 CUSTOMS AND EXCISE ACT, 1998		
55 4	 Other, of a mass exceeding 200 q/m² but not exceeding 		
	240 g/m²	Хg	22% or 39% with a maximum of 11500kg or 6360%
.9Q A	- Olher	kg	636c/kg 22% or 39% with a waximum of 1100c/kg ar 608c/kg
5407.6	 Other woven labrics, contaming 85 per cent or more by mass of polyester blaments. 		000D.llg
5407.61	 Containing 85 per cent or more by mass of non-textured polyester filaments; 		
.25 3	 Croe tablics and seers loker fabilitis, not containing textured filaments. 	λg	22% or 39% with a maximum of 1000ckg or 591c/kg
.40 7	- Other fabrics containing combed wool or other combinitionimal bair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
45 8	Fabrics printed with scarl designs	kŋ	22% or 39% with a maximum of 10006/kg or 5516/kg
.5G 4	- Oltror, at a mass not exceeding 50 gm²	kg	22% or 39% with a max mum of 2690a/kg or1482a/kg
.59 6	- Often of a mass exceeding 50 g/m² but not exceeding at g/m²	kg	22% or 39% with a maximum of 25 70c /kg
60 1	- Other, of a mass exceeding B0 g/m² but not exceeding 100 g/m²	kg	or 14" 85%g 22% or 39% with a maximum (il 23055/kg or 12725/kg
.66 2	 Other, of a mass exceeding 100 g/m² but not expeeding 		or12725/kg
	120 g/m²	kg	22% or 39% with a maximum of 16305/kg or 10086/kg
70 0	- Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	×g	22% or 39% With a maximum of 15550kg or 8596/kg
.75 4	- Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a max mum of 12800kg or 7050kg
.80 6	- Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	22% or 30% with a maximum of 10400kg or
.90 3	- Other	kg	571c/kg 22% or 39% with a maximum of 490c/kg of 490c/kg
5407.59	= Ql/ter:		

With terms Wit	Act N	o. 20. 1998	CUSTOMS AND EXCISE ACT, 1998		
Other fabrics containing combined work or other combed arimal hair, of a mass of "42 g/m" or move. Kg 22% or will insurant fabrics of "42 g/m" or move. Kg 22% or will insurant fabrics printed with scall designs. Kg 22% or will fabrics printed with scall designs. Kg 22% or will fabrics printed with scall designs. Kg 22% or will fabric fabrics printed with scall designs. Kg 22% or will fabric fabrics fabric f	.25	4	Grépe fabrics and seersneker fabrics, bot containing lexitored filaments	kg	22% of 39% with a hazare, mich 1000c/kg or
22% or with specified with scall designs kg 22% or with maxim 1000 1	.30	0 -	Other fabrics containing combod wool or other combod acimal hair, of a mass of 142 g/m² or more.	kg	55% or 39% with a maximum of
20% or dynam 100 g/m² 20% or dynam 100 g/m² 1	36		Printed labrics printed with scarl designs	kg	1000c/kg cr1118c/kg 22% or 39% with a mutimum of 1000c/kg or
Officer of a mass not exceeding 50 g/m² but not exceeding 80 g/m² g/m² but not exceeding 80 g/m² g/m² g/m² g/m² but not exceeding 80 g/m² g/m² g/m² g/m² g/m² but not exceeding 80 g/m² g/m² g/m² g/m² g/m² g/m² but not exceeding 80 g/m² g/m² g/m² g/m² g/m² g/m² but not exceeding 80 g/m² g/m² g/m² g/m² g/m² g/m² g/m² g/m²	37	5 .	Other, of a moss not exceeding 50 g/m², untripoched, bleached or dyral	kg	5510/kg 22% or 39% with a maximum of 2690e/kg
43 2 Other, of a mass exceeding 50 g/m² but not exceeding 80 g/m², unbleached bleached or dyed will maxim 2570 or i418 45 9 Other, of a mass exceeding 50 g/m² but not exceeding 80 g/m² xg 22% or with maxim 2500 or i633 47 5 Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m², unbleached, bleached or dyed xg 22% or with maxim 2500 or i238 50 5 Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m² xd 22% or with maxim 2500 or i238 50 5 Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m² xd 22% or with maxim 2500 or i238 50 5 Other, of a mass exceeding 80 g/m² but not exceeding 120 g/m² xd 22% or with maxim 1830 or i238 50 6 Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m² xd 22% or with maxim 1830 or i238 50 6 Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m² xd 22% or with maxim 1830 or i238 50 7 2 Other, of a mass exceeding 120 g/m² but not exceeding 120 g/m² xd 22% or with maxim 160	40	a -	Other of a mass not exceeding 50 g/m²	kg	or1482c/kg 22% or 39% with a maximum of 2690c/kg
Other, gl a mass exceeding 50 g/m² hut not exceeding 80 g/m² xg 22% or with maxim 2960 or 1634	43	2 .	Olher, of a mass exceeding 50 g/m² but not exceeding 80 g/m², unbleached bleached or dyed	kg	22% or 39%, with a maximum of 2570-55
Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m², unbleached, bleached or dyed kg 225, or with maxim kg 225 or vital kg	.45	9 -	Other, glia mass exceeding 50 g/m² hut not exceeding 80 g/m²	×g	or 418ckg 22% or 39% with a maximum of
2305in 2	.47	5 .	Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m², anbleached, bleached or dyed	kg	2960c/kg or/632c/kg 225or 39% with a
.53 2 Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m², unbleached, breached or dyed. kg 22% or with maximi 1830 ar 1006 .55 6 Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m² with maximi 2020c or 1118 .57 2 Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m², unbleached, bleached or dyed kg 22% or with maximi 1565cr 859c .60 2 Other, of a mass exceeding 120 g/m² but not exceeding 155 g/m², unbleached, bleached or dyed kg 22% or with maximi 1565cr 859c	50	5 ·	Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m²	kg	rnaximum of 2305e/kg o#1272e/kg 22% cc 39% with a
.55 6 Other, of a mass exceeding 100 g/m² but not exceeding 22% or with maximum 160 g/m², unbleached, bleached or dyed kg 22% or with maximum 1555c/ 859c .67 2 Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m², unbleached, bleached or dyed kg 22% or with maximum 1555c/ 859c .60 2 Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m². kg 22% or with	.53	2 -	Olher, of a mass exceeding 100 g/m² but not exceeding 120 g/m², unbleached, broached or dyad.	kg	nvaximem of 2350c/kg or1298c/kg 22% or 39%
With maximi	.55	ű -	Other, of a mass exceeding 100 g/m² but not excepding	Le.	with a maximum of 1830c/kg or 1008c/kg
160 g/m*, unbleached, bleached or dyed	.67			*9	22% or 39% with a maximum of 20200kg or11180kg
160 g∻m ′			160 g/m*, unbleached, bleached or dyed	kg	22% or 39% with a maximum of 1565c/kg or 659c/kg
16600	.60 ;	2 .	Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22% or 39% with a maximum of 1600/kg
63-7 Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m², unbleached, it eached or dyed kg 22% cr with maximu 128003	63		Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ² , unbleached, bleached or dyed	kg	cx1017c/kg 22% or 99% with a maximum of 1280c/kg or 783c/kg

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	Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1300c/kg or 797c/kg
	Other, of a mass exceptions 200 g/m² but not exceeding 240 g/m², unbleached, bleached or dyod	¥g	22% or 39% with a maximum of 1040c/kg or 635c/kg
.70 ? -	Other, of a mass exceeding 200 g/m ² but not exceeding 240 g/m ²	kg	22% or 39% with a maximum of 1150c/kg or 702c/kg
.75 0 -	Other, unbleached, bleached or dyed	kg	22% or 39% with a maximum of 890c/kg or 545c/kg
.90 4 -	Other	kg	22% or 39% with a maximum of 1100c/kg or 675c/kg
	ner woven labrics, containing B5 per cent or more by mass of synthetic ments.		-
	Unbleached or bloached:		
	Crèpe tabrics and seersucker tabrics, not containing textured lilaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30 4	 Other fabruss containing combined wool or other combined animal hair, of a mass of 142 g/m² 9: More	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
	Olhor, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum: of 2690c/kg or1482c/kg
	Other, of a mass exceeding 50 g/m² but not exceeding 80 g/m²	kg	22% or 39% with a maximum of 2570c/kg cr1418c/kg
.45 2	- Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m²	kg	22% or 39% with a maximum of 2305c/kg or1272c/kg
.50 9	Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.55 4	- Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.60 6	- Olher, olia massi exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a hydrinum of 1280c/kg or 705c/kg

Act No. 20, 1998	CUSTOMS AND EXCISE ACT, 1998	-	
.65 7 - 0	Diber, of a mass exceeding 200 g/m² but not exceeding		
i i i i i i i i i i i i i i i i i i i	240 y/m²	kg	22% or 39% with a maximum of 1571c/kg or 571c/kg
	Olber	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
5407.72 = Dy 25_4 - C	ed: Prèpe fabrics and seerswoker fabrics, not containing textured.		
1	rigments	Хg	22% or 39%, with a maximum of 1000c/kg or 551c/kg
	Other fabrics containing combad wool or other combad animal bair, of a mass of 142 g/m² or anore	kg	22% or 39% with a maxemum of
			2020c/kg or1118c/kg
.35 1 - 0	Other, of a mass not exceeding 50 g/m²	kg	22% or 39% with a maximum of 2690c/kg or1482c/kg
.40 8 - 9	Oliver, of a mass exceeding 50 g/m² bull not exceeding		•
	30 m/g ²	kg	22% or 39% with a maximum of 2570c/kg or1418c/kg
.45 9 - (Other, of a mass exceeding 80 g/m² but not excepting	kg	22% or 39% with a maximum of 2305c/kg
.50 \$ - {	Other, of a mass exce ed ing 100 g·m² but not exceeding 120 g/m²	kg	or1272c%g 22% or 39% with a maximum of
55 6 - (Other, fit a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	1830r/kg ox1008c/kg 22% or 39%
			with a maximum of 1555c/kg ox 859c/kg
	Dilher, ot a mess (ixceeding 160 g/m² but not exceeding 200 g/m²	ler.	229: 208/
		kg	22% or 33% with a maximum of 1280c/kg or 705c/kg
.65 3 . (Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	22% or 39% with a maximum of 1571c/kg or
90 4 - (Otner	kg	571c/kg 22% or 39% with a maximum of 890c/kg or
5407.73 - 01	yarns of different colours:		4900kg
.25 0 - (Grépe febrics and seersucker febrics, not containing textered riements	kg	22% or 39% with a maximum of
30.7 - (Other fabrics containing combed wool or other combed animal hair,		1000c/kg or 551c/kg
	A mass of 142 g/m² or more	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg

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35 8 -	Other, of a mass not exceeding 50 gm; ⁷	kg	22% or 39% with a maximum of 3840e/kg or2114e/kg
	Other, of a mass exceeding 50 g/m ² but not exceeding 60 g/m ²	kç	22% or 39% with a maximum of 29600kg o:16326kg
.45 5 -	Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m²	kg	22°, or 39°, with a maximum of 23500kg or 12950kg
	Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	kg	22% or 39% with a maximum of 2020ckg or 1186kg
	Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	¥g	22% or 39% with a may mum of 1660c/kg or915c/kg
	Other, of a mass exceeding 160 gmf but not exceeding 200 gmf	kg	22% or 39% with a maximum of 1300c/kg or 217o/kg
.65 3 -	Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	22% or 39% with a nex mum nt 1150c/kg or 632c/kg
900 -	Othor	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407.74 - P	nnted		
	Crépa fabrics and seersucker faorics, not containing textured liaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
30 3 .	Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m² or more	kg	22% or 35% with a naximum of 2020ckg or1118ckg
	Fabrics printed with scalf designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
	Other, of a mass not exceeding 50 g/m²	kg	22% or 39% with a maximum of 3840c/kg or2114c/kg
	Other, of a mass exceeding 50 g/m ² but not exceeding 80 g/m ² . Other, of a mass exceeding 80 g/m ² but not exceeding	kg	22% or 33% with a maximum of 2960c/kg or 1632c/kg
.50 B -	Other, of a mass exceeding ablg/mr but not acceeding	kg	22% or 39% with a maximum of 2350c/kg or1296c/kg

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	Other, of a mass exceeding \$00 g/m² but not exceeding 120 g/m²	kg	22% of 39% with a maximum of 2020c/kg or: 1180kg
	Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22% or 39% with a maximum of 1660c/kg or915c/kg
	Other of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
70 2 .	Other, of a mass exceeding 200 g/m ² but not excused ng	kg	22% of 30% with a maximum of 1150c/kg or 632c/kg
	Other	kç	22% o: 39% with a maximum of 1100c/kg or 608c/kg
plan	er woven labries, containing less than 85 per sent by mass of synthete ments invedimently or solely with cotton. Inbleached or bleached:		
	Crépe fabrics and seersucker fabrics, not containing textured Llaments	kg	22% or 39% with a maximum of 1000ækg or 551¢kg
.35 4 .	Other fabrics containing combed woof or other combed animal hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 20200kg or1118c/kg
	Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690e/kg or:1482e/kg
	Other, plia mass exceeding 50 g/m² but not exceeding 80 g/m²	kg	22% or 39% with a maximum of 2570c/kg or1418c/kg
.50 3 -	C(her, o) a mass exceeding 80 g/m² but not exceeding 100 g/m²	4g	22% or 39%, with a anaximum of 2305c/kg or12/2c/kg
.55 4 -	Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	4g	22% or 39% with a maximum of 15300kg ors0086kg
.60 0	Olher, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kij	22% or A9% with a majumum of 1555c/kg or 850c/kg
.65 1 -	Ofter, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	кg	22% or 39% with a maximum of 1280c/kg or 705c/kg

Act No. 20	CUSTOMS AND EXCISE ACT, 1998		
70 a	- Other, of a mass exceeding 200 g/m² but not exceeding		
	240 g/m²	kg	22% or 39% with a niaximum of 1571c/kg or 571c/kg
.90 2	- Other	kg	22% or 39% with a maximum of 8900kg or 4900kg
5407.82 .30 5	 Dyed* Crépa labrics and seersucker fabrics, not containing textured 		
	filaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35 6	- Olher, of a mass not exceeding 50 g·m²	kg	22% or 39% with a maximum of 2690c/kg or1482c/kg
.40 2	- Other, pf a mass exceeding 50 g/m² but not exceeding 80 g/m²	*g	22% or 39% with a maximum of 2425c/kg cr1887c/kg
.45 3	Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m²	₩g	22% or 39% with a maximum of 3070c/kg or1693c/kg
.50 4	Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	kg	22% or 39% with a maximum of 2440c/kg or (395c/kg
.55 0	- Other, of a mass oxceeding 120 g/m² but not exceeding 160 g/m²	k g	22% or 39% With a maximum of 1555c/kg o:859c/kg
.60 7	- Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with 8 max mum of 1250c/kg or 705c/kg
.65 a	- Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	22% or 39%, with a maximum of 1971c/kg or
.9óe.	- Other	kg	571c/kg 22% or 39% with a Maximum of 890c/kg or
5407.83	= Of yarns of different colours:		490c/kg
.90 1	- Crépo tabucs and seerauckor tabrics, not containing trixturing tilamonts	kg	22% or 39% with a maximum of
35 2	Other, of a mass not exceeding 50 g/m²	kg	1000c/kg o: 551c/kg 22% o: 39% with a maximum of 3840c/kg
40.0	 Other, pt a mass exceeding 50 g/m² but not exceeding 		c/2114c/kg
.4D 9	- Other, praimass exceeding 50 g/m Out not exceeding BG g/m ²	kg	22% of 39% with a maximum of 2960c/kg or1632c/kg

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45 3	1	Other, of a mass exceeding 80 g/m² but not exceeding 00 g/m²	kg	22% or 39% wift: a maximum of 2350c/kg o1296rc/kg
50-6	i - C	Diner, of a mass exceeding 100 g/m² but not exceeding 20 g/m²	¥g	22% or 39% with a maximum of 2020ckg or#118ckg
.55 7	,	Dihur, at a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.6D 3	s · (Other, of a mass exceeding 16D g/m ² but not exceeding 200 g/m ²	kg	22% of 39% with a maximum of 1300c/kg or 71/c/kg
.65 4	· - (Other, of a mass uxceeding 200 g/m² but not exceeding 240 g/m²	kg	22% or 39% with a maximum of 1150c/kg or 632c/kg
.90-5		Dither .,	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg
5407.84 30 8	3 · (inted: Drépe fabrics and seersucker labrics, not containing textured inlaments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35 9	g - (Other fabrics containing combed wool or other cumbrid Animal hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 2020akg or 11186kg
40 5	5 · I	Fabrics printed with scart designs	kg	22% or 39% with a maximum of 1000c/kg or 55to/kg
.45 €		Other, of a mass not exceeding 60 g/m²	kg	22% or 39% with a maximum of 3840c/kg or 2114c/kg
.50 2	2	Othox, gl a mass exceeding 50 g/m² but not exceeding 80 g/m²	kg	22% or 39% with a maximum of 2960c/kg or (632c/kg
.55 3	3	Other, of a mass exceeding BD gim² but not exceeding 100 gim²	kg	22% or 39% with a maximum of 2350c/kg or 1296c/kg
.60 3		Olher, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
.65 (•	Other, of A mass exceeding 120 g/m² but not exceeding 150 g/m²	kg	22% or 39% with a maximum of 1660c/kg or915c/kg

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	Act	No.	20, 1999	CUSTOMS AND EXCISE ACT, 1998		
	.70	7		other, of a mass exceeding 160 g/m² but not exceeding 00 g/m²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
	.75	В		Other, o <mark>f a m</mark> ass exceeding 200 g/m ² but not exceeding 40 g/m ²	kç	22% ox 39% with a maximum of 1150c/kg or
	90	1	- 0	lihgs	kg	6326/kg 22%, or 39% with a maximum of 11506/kg or 6326/kg
5407.9			—Other	woven fabrics:		
5407 91			- Uni	breached or bleached.		
	.30	3		rège labrics and seersucker fabrics, not comaining lextured laments	kg	22% or 39% with a maximum of 11656/kg or
	.35	4		Other fabrics containing combed wool or other combed animal hair, if a mass of 142 g/m² or more	≺ŋ	6086/kg 22% or 30% with a
	.40	0		Ither, of a mass not exceeding 50 g/m²		max mum of 2020c/xg or\$1186kg 22% or 39%
					4g	with a max mum of 26906/kg or 14826/kg
	.45	1	- C	Mhei, QLa mass exceeding 50 g/in ² but not exceeding 0 g/in ²	Кg	22% or 39%, with a maximum of 2570c/kg or1418c/kg
	.50	В	- C 1	Inher of a mass exceeding 80 g/m² but not exceeding 00 g/m²	kg	22% or 39% with a maximum of 2350c/kg or1272c/kg
	.55	9		ither, of a mass exceeding 100 g/m² but not oxceeding 20 g/m²	٩g	22% or 39% with a max mum of 1639c/kg
	60	6		ither, of a mass exceeding (20 g/m² but not exceeding		or10085/kg
	•••	·	1	60 g/m²	⊀g	22% or 39% with a max munt of 1555¢/kg or 859¢/kg
	.65	G	. C	Oher, 이 a mass exceeding 150 g/m² but not exceeding 이 g/m²	×g	22% or 39% with a maximum of 12800/kg or 70 5 0/kg
	70	2	- C	Nher, of a mass exceeding 200 g/m² but not exceeding 40 g/m²	≺g	22% or 39% with a maximizer of 15710/kg or
	90	7	. с	Other	kg	571c/kg 22% or 39% with a maximum of 890c/kg or
5407.92	!		= Oya	ed.		490cAkg

Act 3	So. 20, 1998	CUSTOMS AND EXCISE ACT, 1998		
.30		Orégo fabrics and seersucker fabrics, not confaining lexitured fillaments	kg	22% or 39% with a maximum of 1000@kg or 551c/kg
35	· ·	Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
.4D		Other, of a mass not exceeding 50 g/m²	kg	22% or 39% with a maximum of 2690c/kg or1482c/kg
.45		Other, gf a mass exceeding 50 g/m² but not exceeding 80 g/m²	kg	22% or 39% with a maximum of 3425c/kg or:887c/kg
.50		Other, of a mass exceeding 80 g/m² but not excussing 100 g/m²	Хg	22% or 39% with a max mum of 3070c/kg or#693c/kg
5 5	5 .	Other, by a mass exceeding 100 g/m² but not exceeding 120 g/m²	kţļ	22% or 39% with a maximum of 2296ofkg of 1345ofkg
69	t ·	Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22% c: 39°, with a maximum of 1555c/kg or 859c/kg
65	\$ ·	Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a reaximum of 1290c/kg or 705c/kg
.70	9 -	Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	2255 or 39% with 0 maximum of 1040ckg or 571c/kg
.90	з -	Ciner	kg	22% or 39% with a incomium of 890m/kg or 490c/kg
5407.93	S	Allyams of different colours:		
.30	6 -	Crépe fabrics and searsucker fabrics, not containing textured framents	ĸIJ	22% or 39% with a maximum of 10000kg or 5510kg
35	7 -	Other fabrics containing combed wool or other combed animal hair, of a mass of 142 gimf or more	kg	22% or 39% with a necompto of 2020c/kg or1118c/kg
.40		Other, of a mass collected ng 50 g/m ²	kg	22% of 39% with a maximum of 3846c/kg or2114c/kg
45	4	Other, pt a mass exceeding 50 g/m² but not exceeding 80 g/m²	kçp	22% or 39% with a maximum of 2960c/kg or 1632c/kg

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.50 0 -	Other, of a mass exceeding 60 g/m ² but not exceeding 100 g/m ²	kg	22% or 39% with a maximum of 23500kg or: 2960kg
55 1 -	Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	кд	22% or 39% with a maximum of 2020c/kg or#1186c/kg
.5D 8 -	Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1660c/kg or 915c/kg
.65 9 -	Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1300e/kg or 717c/kg
70 5 -	Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	22% or 39% with a maximum of \$1506/kg or 6326/kg
.90.2	QU:ur	∢g	22% or 39% with a max mum of 1100c/kg or 608c/kg
• • • • • • • • • • • • • • • • • • • •	Printed Crépe fabrics and seersucker labrics, not containing textured filaments	kg	22% or 39% with a naximum of 1000cAg or
.35 3 -	Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m ² or more	kç	9515/kg 22% or 39% with a maximum of 20206/kg
.40 3 -	Fabrics printed with scarl designs	kij	or11186/kg 22% or 39% with a maximum of '0006/kg or 5516/kg
	Other, of a mass not exceeding 50 g/m ²	k g	22% or 39% with a maximum of 3840c/kg or2114c/kg
	Other, of a mass exceeding 50 g/m² but not exceeding 80 g/m²	kg	22% or 39% with a maximum of 2960c/kg or1632c/kg
.55 & .	Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m²	kg	22% or 39% with a max mum of 2350c/kg cr1296c/kg
60 4	Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
.65 5 -	Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22% or 39% with a maximum of 1550c/kg or 855c/kg

	Act No.	20, 1998	CUSTOMS AND EXCISE ACT, 1998		
	.70 1		Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1300c/kg or 717c/kg
	.75 2	3 -	Olher, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	22% or 39% with a maximum of 11500kg or 632c/kg
	.90 6	3 -	Olher	kg	22% or 39% with a maximum of 11000kg or 608c/kg
54.08			Fabrics of Artificial Filament Yern, Including Woven Fabrics Obtained Naterials of Heading No. 54.05:		
	5408.10 2	2 —Way	en fabrics obtained from high tenacity yam, of viscose rayon	kg	20%
	5408.2 5408.21	or st	ir wowen tablics, containing 85 per cent or more by mass of artificial filament rip or the like: inbleached or bleached:		
_	.30 5	-	Crépe tabrics and seeraucker tabrics, not containing textured		
<i>~</i>	.50	, .	hisments	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
	.35 6		Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
	.40-2		Other, of a mass not exceeding 50 g/m ²	kg	22% or 39% with a maximum of 2690c/kg or I482c/kg
	.45 0	э.	Other, of a mass exceeding 50 g/m² but not exceeding 80 g/m²	k g	22% or 39% with a maximum of 2570c/kg or1418c/kg
	50 7	7 -	Olitar, of a mass exceeding 80 g/m² bul not exceeding		or in the say
<u></u>	•		100 g/m²	kg	22% or 39% with a maximum of 2305¢/kg or1272¢/kg
	.55 (o -	Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or1004c/kg
	50 7	7 -	Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
	.55 (8 .	Other, of a mass exceeding 160 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280e/kg or 705c/kg
	70 4	4 .	Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
	90 1	9 - - ↓	Other	kg	22% or 39% with 8 maximum of 890c/kg or 490c/kg

Act No. 2	CUSTOMS AND EXCISE ACT, 1998		
5408.22 .30 I	Dyed Crépe fabrics and seersucker fabrics, not containing toxilling Hamen's	kg	22% or 39% with a maximum of
.35 2	Other labrics containing comped wool or other combed annual hair, of a mass of 142 g/m² or more	kg	1000c/kg or 551c/kg 22% or 39%
AD 9	· Other, of a mass not exceeding 50 g/m²	kg	with a maximum of 2020e/kg or 1118c/kg 22% or 39%
		:•	with a maximum of 2690c/kg or1482c/kg
,45 B	Other, g1 a mass excepting 50 g/m² but not exceeding 60 g/m²	kg	22% or 39% with a maximum of 3425c/kg or1887c/kg
.50 6	- Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m²	kg	22% or 39% with 3 maximum of 2305c/kg or1272c/kg
.55 7	Other, of a mass exceeding 100 g/m ² but not exceeding 120 g/m ²	kg	22% or 39% with a maximum of 1830c/kg or 008c/kg
.60 3	- Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22% or 39% with a maximum of 1555c/kg or 859c/kg
.65 4	• Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1280c/kg or
70 0	- Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	705c/kg 22% or 39% with a maximum of 1040c/kg or 571c/kg
.90 5	- Other	kg	22% or 39% with a maximum of 690c/kg or 490c/kg
5408.23 .30 9	 Of years of different colours: Crépe labrics and seersucker fabrics, not containing textured filaments 	kg	22% or 39% with 8 maximum of 1000c/kg or 551c/kg
.35 9	Other fabrics containing combed woof or other combed as mal hair, of a mass of 142 g/m² or more	kĝ	22% or 39% with a maximum of 2020c/kg
.40 5	- Other, of a mass not exconding 50 g/m ²	kg	cr1118c/kg 22% or 39% with a maximum of 3840c/kg or2114c/kg
.45 6	Other, pf a mass exceeding 50 g/m² but not exceeding 80 g/m²	kg	22% or 39% with a maximum of 2960c/kg or1632c/kg

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	Offer, of a mass exceeding 80 g/m² but not exceeding 100 g/m²	⊁g	22% or 39% with a max.mum of 23556/kg or12966/kg
	Other, of a mass exceeding 100 grm² but not exceeding 120 grm²	ky	22°v or 39°v with a max mum of 2020c/kg or1118c/kg
50 € ·	Other, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	kg	22°a or 39°u with a maintrum of 1660c/kg or915c/kg
es e .	Other, of a mass exceeding 160 g-m² but not exceeding 200 g-m².	kçj	22% or 39% with a maximum of 1300c/kg or 747c/kg
75 7 .	Other, of a mass exceeding 250 g-m² but not exceeding 240 g-m²	kg	22% or 39% with a reaximum of 1150c/kg or 632t/kg
	Other	нş	22% or 39% with a maximum of 1100c/kg or 608c/kg
	Grepe tablics and seenbucker labrics, not containing textured Haments	kg	22% or 39% with a maximum of 1000ckg or 551ckg
3% S .	Other labrics containing combed wood or other combed animal hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 20200kg or11186kg
	Falmos printed with scart designs	kg	22% of 39% with a maximum of 1000c/kg or 551c/kg
	Other, of a mass not exceeding 50 gm ² Other, of a mass exceeding 50 gm ² but not exceeding	kģ	221. or 391v with a maximum of 3840e/kg or2114e/kg
	60 g'm'	kç	221, or 391, with a maximum of 29600/kg or16320/kg
\$5 n	Other, of a mass exceeding 80 g/m² but not excuss ing (80 g/m²	kg	22% or 35% wift a renongroup 2350¢/kg or1296¢/kg
- 20-0a.	Other of a mass exceeding 100 grm² but not exceeding 180 g/m²	kg	22% or 39% with a max mum of 20206/kg or 11186/kg
.65 7	Olner, of a mass exceeding 120 g/m ² but not exceeding 160 g/m ²	Ng	22% or 39% with a maximum of 1660c/kg or915c/kg

Art No	20, 1998 CUSTOMS AN	D EXCISE ACT, 1998	
.70-3	Other, of a mass axceeding 160 g/m² i 200 g/m²	nul not exceeding	g 22% or 39% with a maximum of 13000/kg or 717c/kg
.75 4	 Other of a mass exceeding 200 g/m² / 240 g/m² 	hat not exceeding kg	g 22% or 39% with a maximum of 11500Ag or 6320Ag
9 0 8	· Other	ks	
54083	—Other woven labrics		
5408.31	- Unbleached or bleached:	or not continuous tachwart	
30 7	- Grépe tabrics and seersucker fabri	kg	9 22% or 39% with a maximum of 1000c/kg or 551c/kg
35 0	Other fabrics containing combed wool of a mass of 142 g/m² or more	લ્	with a majamusi of 2020a/kg or11186/kg
.4C 7	- Other, of a mass not exsecting 50 g/গ	າ້ ⊀(g 22% or 39% with a ngry mum of 2690c/kg or14825/kg
45 8	- Other, of a mass exceeding 50 g/m² to 80 g/m²,	ul not exceeding k	g 22% or 33% with a maximum of 2570/2kg o:1410/2kg
50 4	- Other, of a mass exceeding 80 g/m² 5 s00 g/m²		
55 3	Other, of a mass exceeding 100 g·m² 120 g·m²	k	g 22% ox 39% with a maximum of 1830o/kg or1008e/kg
.60 1	· Other, of a mass exceeding 120 g/m² 160 g/m²		g 22%, or 39% with a maximum of 1555ekg or 659c/kg
.65 2	- Other, of a mass exceeding 160 g/m ² 200 g/m ²		g 22% or 39% with a maximom of 12800kg or 7050kg
.70 9	Other, of a mass exceeding 200 g/m² 240 g/m²	but not exceeding ki	•
.90 3	- Other	kq	i.
5408.32	= Dyed:		

00.36

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.30	6	Grépo fabrics and soursucker fabrics, not containing textured flaments	kg	22% or 39% with a maximum of 1900orkg or
.35	7	Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m² or more	kg	551c/kg 22% or 39% with a maximum of
40	3	- Other, of a mass not excending 50 g/m 2	kg	2020cAkg nr1118c/kg 22% or 33% with a maximum of
45	4	Other, pf a mass exceeding SC g/m² but not exceeding 80 g/m²	kg	2690c/kg cr1482c/kg 22% or 39% with a
50	٥	 Other, of a mass exceeding 30 q/m² but not exceeding 	l a	maximum of 34250kg or1887c/kg
		100 g/m²	kg	22% or 39% with a regarmun of 3070o/kg or1693o/kg
.56		Other, of a mass exceeding 100 g/m² but not exceeding 120 g/m²	'ng	22% or 39% with a maximum of 30700/kg or16930/kg
.60	6	- Other, of a mass exceeding 120 g/m² but not exceeding 160 g/m²	kg	22% or 39% with a recomposite 1555c/kg or 859c/kg
.65	9	- Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1280¢/kg or
76	5	- Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	kg	705c/kg 22% or 39% with a maximum of 1040c/kg or
.90	s	- Olher	kg	571 c/kg 22% or 39% with a maximum of 890c/kg or
5408.33		: Of yams of different colours		490c-kg
.30		- Crepe fabrics and seersucker fabrics, not confairing thistoried fidancents	kq	22% or 39% with a maximum of 1000c/kg or
.35	3	- Other labrics containing combed wool or other combed animal hair, of a mass of 142 g/m² or more	kg	551 G/kg 22% or 39% with a maximum of 20200/kg
.40	6	Other, of a mass not exceeding 50 g/m²	kg	er1118c/kg 22% er 35% witte maximum af 3840c/kg or 2114c/kg
.45		Other, pf a mass exceeding 50 g/m² but not exceeding 60 g/m²	kg	22% or 39% with 8 maximum of 29600kg
	1			a:1632 ± /kg

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.50	7		- 1	Other of a mass exceeding 60 g/m² but not exce eding 190 g/m²	ъg	22% or 39% with a maximum of 2350c/kg cr1296c/kg
55	ถ			Olser, of a mass exceeding 100 g/m² but not exceeding 120 g·m²	ką	22°u or 39° v vath a maximore of 2020c/kg or: 118c/kg
.60	4			Other, of a mass exceeding 120 g/m² but nut exceeding 160 g/m²	kg	22% or 39% with a maximum of 1660c/kg o:615c/kg
6 5	5			Other, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 35% with a maximum of 1300;c/kg or 717;5/kg
70	:			Other, of a mass exceeding 200 g/m² but not exceeding 240 g/m²	¥g	22% or 39% with a maximum of 11500kg or 6320kg
.90	ñ		-	Clher	kg	22% or 39% with a maximum of 1100c/kg or 6085/kg
5408 34 30	9			neled Quèpe fabrius and seersucker labrics, not containing textured Liaments	kg	32°. or 39°s with a rigoroum of 10005 kg or 561c kg
35	6			Other fabrics containing combed weet in other combed anima, hair, of a mass of 142 g/m² or move	kg	22% or 39% with a maximum of 2020e/kg or:186/kg
.40	6		-	Fabrics printed with scart designs	kq	22% or 35% with a maximum of 1000c/kg or 551c/kg
.45				Other, of a mass not exceeding 50 g/m ²	kg	225-km 09% waltra maximum of 3840c/kg or2514c/kg
50	3			Other, gt a mass exceeding 50 g/m² but not exceeding 80 g/m²	¥g	22% or 39% with a naxonium of 2960c/kg or1632c/kg
55	4		-	Other, of a mass exceeding 80 g/m² but not exceeding 100 g/m²	kģ	22% or 39% with a maximum of 2350c/kg cr1296c/kg
60	G			Other, of a mass examining 100 gm² but not exceeding 120 gm²	kg	22% or 39% with a maximum of 2020c/kg or: 1186/kg
.05	1	ŧ		Other, of a mass exceeding 120 graft but not exceeding 150 g/m ²	⊀g	22°3 or 39% With a max mum of 16602°kg pr915c/kg

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.76 8	-	Olher, of a mass exceeding 160 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1300ckg or 717ckg
.75 9		Other, of a mass exceeding 290 g/m² but not exceeding 240 g/m²	kg	22% or 39% with a max must of 1150c/kg or 632c/kg
90.2		Officer	kg	22% or 39% with a maximum of 1100c/kg or 608c/kg

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CUSTOMS AND EXCISE ACT, 1998 **CHAPTER 55**

MAN-MADE STAPLE FIBRES

NOTE:

- Regardings, Nos. 55.01 and 55.02 apply only to man-made flament tow, consisting of parallel framents of a uniform length equal to the length of the tow, meeting the following specifications:

 - (a) Length of tow exceeding 2 m.
 (b) Twist loss than 5 hims/n:
 (c) Measuring per filament less than 67 diex.
 - (d) Synthetic filament tow only the tow must be drawn that is to say, be incorpable of being stretched by more than 100 per cent of its length.
 - (a) Total measurement of tow more than 20 000 atex Tow of a tengen not excording 2 m is to be class field in heading Nu. 55 03 or 55 04

		•	-	Şialiş-	
Hoad-	Sub-	¢		stical-	Rate of
ing	heading	O	Article Description	U nit	Duty
55.01			Synthetic Filament Tow:		
	5501.10	9	—Of hyton or other polyamides	kg	Iree
	5501.20	3	—Of polyesters	×i3	21%
	5501 30		—Altry(ic Grimodacrylic	kg	free
	5501.90	. 5	—Other	kg	free
55.02	5502.00	В	Artificial Filament Tow	kg	free
55.03			Synthetic Staple Fibres, not Carded, Combed or Otherwise Processed for Spinning:		
	5503-10	6	—Of nylon or other polyamides	kg	free
	5503.20	0	—Of polyesters	kg	215:
	5500 30	5	—Acrylii: or modachlyc	kg	free
	5803.40	0	—Of polypropyleno	kg	20°:
	5503 90	2	—O;he•	kg	tree
\$5.04			Artificial Stople Fibres, Not Carded, Combed or Otherwise Processed for Spanning:		
	5504:10	1	—Ωf viscose rayon	kg	Irae
	5504.90	6	-Other	kg	Irae
55.D5			Waste (Including Nolls, Yarn Waste and Garnested Stock) of Man-mode Fibres;		
	5505.10		—O' synthetic fibres:		
	.1	0.0	- Of polyester fibres	kç	215:
	.2	20 B	= OI palypropylene fibres	kg	20%
	.9	90-9	= Other	kg	Iree
	5505 20	8	- Of artificial figures	kg	free
55.06			Synthetic Staple Fibres, Carded, Combod or Otherwise Processed for Spinning:		
	550G 10	7	—Of riylon or other polyamides	kg	Irea
	5506.20	1	—Ol polyesiers	kg	\$1.00
	5506 30	6	—Acrylic or moxiacrylic	kg	tree .
	6506 90	3	- Other,	kg	free:
\$5.07	9907.00	G	Artificial Steple Fibros. Cardod, Combad or Otherwise Processed for Spenning.	kg	1ree
55.08			Sawing Thread of Man-made Staple Fibres, Whether or not put up for Retail Salo:	······	
	5508 10	4	—Of synthetic staple littres	kg	22% or 28% with a maximum of 1700c/kg or*115c/kg
	5508.20	9	—Of artificial staple fibres	kg	28%
		4	· · · · · · · · · · · · · · · · · · ·		

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55.04		Yarn (Excluding Sewing Throad) of Synthetic Staple Fibres, not out up for Retail Sale:		
	5509 1	 Containing 85 per cent or more by itags of stable fores of hylon or other polyamides. 		
	5509 11	↓ _ Sing'e yarn	Жg	22% or 28% with a max mum of 700c/kg or 265c/kg
	5509.12	© = Mortiple (folded) or cabled yarn	kg	22% or 285. with a maximum of 700ckg or 265c/kg
	5509.2	 Containing 85 per cent or more by mass of polyester staple fitnes. 		
	5509 21	9 - Single yarn	k ş	22% or 26% with a maximum of 700c/kg or 265c/kg
_	5309 22	5 - Multiple (folced) or cebled yarn	kg	22% or 28% with A maximum of 700c/kg or 2655/kg
	5509.3	—Containing 85 per cent or more by mass of acrylic or modernylic staple flores:		`
	5509 31	3 = Single yer:	kg	22% of 26% with a maximum of 700c/kg of 265c/kg
	5509-32	6 - Muhipia (folded) or cabled yarn	kg	22% (ir 28% with a max mum of 700c/kg or 265c/kg
	5509.4	 Caner yarn, containing 85 per cent or more by make of synthesic staple Stones. 		
	5509.41	8 = Sing'e yarri	kg	22% or 28% with a maximum of 700c/kg or 265c/kg
	5509.42	4 = Multiple (folded) or cabled your	kg	22% or 26% with a maximum of 700c/kg or 265c/kg
	5509.5	—Other yarn, of polyester staple libres		
~	5500 51	2 — Mixed mainty or solely with artificial stuple fibres	kg	22% ur 28% with a next-num of 700c/kg or 265c/kg
	5509.52	9 — Mixed mainly or solely with wool or line animal hair	kg	22% or 28% with a maximum of 7606/kg or 2656/kg
	5509.63	5 - Mixed mainly or solely with cotton	kg	22% of 26% with a maximum of 700c/kg of 266c/kg
	5509.59	3 = Other	kg	22% or 26% with a maximum of 700c/kg or 265c/kg
	5509.6	—Other yorn, of acrysic or modacrytic staple fibres:		-
	5509 61	7 — Mixed mainly or solely with went or line admail hair	Хg	22% or 28% with a maximum of 700c/kg or 265c/kg
	5509 62	3 — Mixed mainly or solely with cotton	kg	22% or 28% with a reagenum of 7000/kg or 2650/kg

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5509.69 8			ку	22% gr 28% with a maximum of 7000kg or 2650kg
5509.9	Other yam:			
5509.91 0	 Mixed mainly 	or solely with wool or fine animal hair	kQ	22% or 26% with a maximum of 7000/kg or
5509.92 7	= \$Aixed mainly	or sciely with cotion	kg	265c/kg 22° / or 28° / with a maximum of 700c/kg or
5509.90 1	- Other		kg	265c/kg 22% or 28% with a maintainn of 700c/kg or 265c/kg
				4000049
10	Retail Sale:	Sewing Thread) of Artificial Staple Fibres, not put up for		
551C 1	— Containing 65 (н)	er pentjur more by mass of artificial staple fibrius		
5510 11 4	= Single yarn .		kņ	22% or 28% with a maximum of 700%kg or 2650/kg
5510.12 0	= Multipla (foto	led or capted yarri	krj	22% or 28% with a maximum of 700ckg or 265okg
5610.2C 2	- Other yarn,	mixed mainly or solely with wool or line animal hair	kg	22% of 25% with a maximum of 700ckg or 265c/kg
5510.30 7	— Othes yach, n	nixed mainly of solely with cofton	kç	22% or 26% with a maximum of 700c/kg or 265c/kg
5510 90 4	- Other yarn		kg	225s of 28% with a maximum of 700c/kg of 265c/kg
.11	Yarn (Excluding S Salo:	ewing Thread) of Man-made Staple Fibres, put up for Retail		
5511 1D 1	— C# symholic slap	lo libres, containing 85 per cent or more by mass of such fibr <u>es.</u>	<g< td=""><td>22% or 28% with a maximum of 910ckg or 502ckg</td></g<>	22% or 28% with a maximum of 910ckg or 502ckg
5511.20 6	i —Ol synthetic stab	le flores, containing loss than 86 pair cent by mass of such flores.	kg	22% of 28% with a maximum of 9100kg or 5020kg
551130 (·	or filtreers	kģ	22% or 28% with a maximum of 91004kg or 50264kg
,12	Woven Fabrics of Mass of Synthetic	Synthetic Staple Fibres, Containing 85 per cent or More by		
5512 1 5512.11	_	or cent or more by mass of polyoster staple libres		
30 (· Fabrres co	nlaining combed wool or other combed animal hair, of a 2 g/m² or more	kg	22% or 39% with a
	:			maximum o! 2020e.kg or 11986/kg

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	.90 7	· Other	kg	22*C or 39*s with a enaximum of 1000c/kg or 551c/kg
	5512 19	= Other:		
	25 B	Fabrics containing combed wool or other combed enimal bair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
	.9û B	- Other	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
	5512.2	—Containing B5 per cent or more of acrylic or modacry%c staple fibres:		
	5512.21 30 a	 Unbleached or bleached: Fabrics containing combed wool or other combed animal hair, of a 		
_		mass of 142 g/m² or more.	kg	22% or 39% with a maximum of 2020c/kg or- 1118c/kg
	.9-0 1	- Other	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
	5512.29	= Other.		
	25 2	- Fabrics containing combad wool or other combad animal hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 2020c/kg or
	9 0 ?	· Othe:	kg	#118c/kg 22% or 39% with a maximum of 1000c/kg or 551c/kg
	5512.9	-Other:		03.0.03
	5512.91	- Unbleachad or breachad:		
	.30 6	- Fabrica containing combed wool or other combon animal hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 2020c/kg or 1118c/kg
	.90 3	- Other	kg	22% or 39% with a maximum of 10005/kg or 5516/kg
	5512.99	⇒ Other.		
	.25 4	- Fabrics containing combed wool or other combed animal hair, of a		
		mask of 142 g/m ² or more	kg	22% or 39% with a maximum of 2020ckg or 1118ckg
	.90 4	- Other	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
55.13	****	Woven Fabrics of Synthetic Staple Fibres, Containing Less than 85 per cent by Mass of Such Fibres, Mixed Mainly or Solely with Cotton, of a Mass not Exceeding 170 g/m ² :		
	5513.1	— Unbleached or bleached:		
	5513.11	Oi polyester staple fitnes, plain weave;		

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.25 0	Crépy fabrics and saussucker fabrics	kg	22% or 38% with a maximum of 1000c/kg or 551c/kg
.30 7	 Eubrics cummonly known as hand of labrics suffered with size or the like community used as interlinings 	kg	22% or 33% with a maximum of 1000c/kg or
35 B	- Othur of a mass not exceeding 70 g/m²	kg	551c/kg 22% or 39% with a maximum of 2570c/kg or 4418c/kg
.40 4	- Olher, of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a max.mum of 23806/kg or 13%26/kg
45 5	Other, nt a mass exceeding 90 g/m² but not exceeding 130 g/m²	kq	22°0 or 39°0 with a magazinum of 1830c/kg or1008c/kg
90 O	· Other	kg	28% or 39% with a makingm of 1280c/kg or 705c/kg
5513 12	 3-thread or 4-thread twill including cross twill, of polyester staple fibros: 		
25 7	- Fabilits containing, by mass, 15 per cent or more acrylic fibres	kg	22% or 39% with a maximum of 1000ckg ur 551ckg
.30 3	- Other, of a mass not exceeding 70 g·m²	¥g	22% or 39% with a maximum of 2670c/kg or:418okg
.35 4	- Other, și a mass exceeding 70 g/m² bvii not exceeding 90 g/m²	¥g	22% or 39% with a maximum of 23806kg or13126kg
.40 0	- Other, of a mass, exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 395, with a maximum of 18304kg or: 00804kg
90 7	- Other	kg	22% ur 39% with a praximum of 1280c/kg ur 705c/kg
5513.13 .30 9	Other woven fabrics of polyecter staple fibres: Of a mass not exceeding 70 g/m²	kg	2212 or 39% with a maximum of 2570e/kg or:4186/kg
.35 0	- Ot a mass exceeding 70 g/m² but not exseeding 90 grm²	kg	22% or 39% with a maximum of 2380oRg or1312eRg
A0 7	 Of a mass exceeding 90 g/m² but not exceeding 130 g/m² 	×g	22% or 39% with a maximum of 1830c/kg or1008c/kg

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90 3	- Oir:er	Нg	22% or 39% with a maximum of 1280c/kg or 795c/kg
5513 19 30 -8	Other wuven fabrics: Crepe fabrics and secreticker labrics	kg	22% or 39% with a maximum of
35 9	 Fabrics commonly known as hairc oth and labrics stiffened with size or thin like, commonly used as interligings. 	kş	1000c/kg cr 551c/kg 22% cr 39% with a
40.5	Other, of a mass not exceeding 76 g/m²	kg	maximum of 1000c/kg or 551c/kg 22% or 39%
.45 6	- Other of a mass exceeding 70 gčm² but not exceeding	Ť	with a maximum of 25700kg or14186/kg
.43 0	90 g/m'	kg	220a or 391 s with a maximum of 23800/kg or13120/kg
5C 2	- Other of a mass exceeding 9 0 g/m ² but not exceeding 130 g/m ²	kg	22% to 39% with a maximum of 1830e/kg er1008e/kg
9 0 1	- Other	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
5513.21 - 5513.21	-Dyed Of polyester stoptic libros, plain weaver		-
25. 5	· crepe ដែមកចុន and scorsucker labrics	kg	22% of 39% with a maximum of 1000c/kg or 551c/kg
.30 1	 Fabrics commonly known as hardfold and labrics skillered with a ze or the like, commonly used as inter inings	kg	22% or 59% with a maximum of 1000c/kg or
35 2	- Other, of a mass not exceeding 70 g/m²	kg	551 c/kg 22% or 36% with a maximum of 2570c/kg
.40 9	- Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	or141Bb/kg 22% or 39% with a maximum of 2380c/kg or1312c/kg
45 R	Other, of a mass exceeding 90 g/m² but not exceeding 120 g/m²	kg	22% or 39% with a maximum of 18300kg
.90 5	· Other	ĸij	or¥008c/kg 22° - or 39%- with a maximum of 1280c/kg or 705c/kg
5513 22 (1	= 3-thread or 4-thread twill including cross twill of polyester staple fibries.		. sacing

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30-8	- Of a mass not exceeding 70 g/m²	kg	22% or 39% with a max mum of 2570c/kg or1418c/kg
.35 9	- Of a mass exceeding 70 g/m² but not excooding 90 g/m²	kg	22% or 39% with a maximum of 2380c/kg
.4D 5	Of a mass exceeding 90 g/m² bull not exceeding 130 g/m² .	kg	or1312c/kg 22% or 39% with a maximum of 1330c/kg or 733c/kg
.90 1	· Othe:	¥g	22% or 39% with a maximum of 12806/kg or 7056/kg
5513.23 30 4	= Other wover fabrics of polyoster stopte libros: - Ot a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 2570c/kg or1418c/kg
35 5	- OI a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% of 39% with a maximum of 2380c/kg or1312c/kg
.40 1	 Of a mass exceeding 90 g/m² but not exceeding 130 g/m² 	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.90 8	· Other	kg	22% or 39% with a maximum of 1260c/kg or 705c/kg
55:3 29	 Other woven tabrics. 		,
.30 2	- Ot a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 2570e/kg er1418c/kg
.35 3	- Of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 23800/kg or1312c/kg
.40 6	- Of a mass exceeding 90 g/m 2 but not exceeding 130 g/ $m^7 \dots \ .$	kg	22% or 39% with a maximum of 1830c/kg or #008c/kg
90 6	· Othrir	*g	22% or 39% with a maximum of 1283/okg un 705c/kg
5513.3 5513.3¥	—Of yarns of different colours. = Of polyester staple fibres, μία η whave		
.30 б	- Crépe fabrics and seersuckér fabrics	kg	22% or 39% with a hazartsum of 1000c/kg or 554c/kg
.35 7	- Olher of a mass not exceeding 70 g/m²	kg	22% or 39%, with a maximum of 31700kg or17500kg

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.40 3	Other, of a mass exceeding 70 g/m² but not exchading 90 g/m²	kg	22% or 39% with a maximum of 2640c/kg or1454c/kg
45 4	Other, of a mass excooding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a max.mum of 2020c/kg or1118c/kg
.90 /	- Otner	kg	22% ct 39% with a maximum pl 1410c/kg ct 778c/kg
5513 32 =	 3-thread or 4-Inread twill, including cross twill, of polyester slaple tibres. 		,,,,,,,
.36 2	- OI a mass not exceeding 70 g/m²	kg	22% or 39% with a max mum of 3170c/kg or:750c/kg
35 3	Of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2640ckg ort454ckg
.40 B	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 30% with a maximum of 20200 kg ort1180 kg
.90 6	Other	kg	22% or 39% with a maximum of 1410c/kg or 776c/kg
.3513.33 - .35 g	Other waven fatules of polyester staple I bres - Of a mass not exceeding 70 g/m²	kg	22% os 39% with a maximum of 3170c/kg or1750c/kg
.35 7	- OI a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2640c/kg or1454c/kg
.40 6	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39%, with a maximum of 2020c/kg or 1118c/kg
.90 2 5513 39 =	Other woven fata as	<g< td=""><td>22% or 39% with a maximum of 14196kg or 778¢/kg</td></g<>	22% or 39% with a maximum of 14196kg or 778¢/kg
30 7	- Of a mass not exceeding 70 g/m ²	kg	22% or 39%, with a maximum of 3170c/kg or 1750c/kg
35 B	- Of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 30% with a max mum of 2640c/kg or1454c/kg
.40 4	- OI a mass exceeding 90 g/m 2 but not exceeding 130 g/m 7	kg	22% or 39%, with a maximum of 2020ckg or1118ckg
.90 0	- Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg

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5513.41 5513.41	Ol po yester staple fibres, plain weave:		
30 0	 Fabrics commonly known as haircroth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22 % or 39%
	or pre tine, commonly constant ing.	~9	with a max-mum of 1000c/kg or 551c/kg
35 1	Olaer fibres printed with scarf designs	kg	22% or 39% with a recommon of 1000cAg or
.40-8	- Other, of a mass not exceeding 70 g/m²	kg	5510/kg 22% or 39% with a maximizing of 31706/kg or 17506/kg
.45 9	- Other, g* a mass exceeding 70 g/m² but cot exceeding 90 g/m²	kg	22% or 39% with a maximum of 2540c/kg or 454c/kg
50 5	- Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 38% with a max.mum of 2020c/kg
90 4	- Other	kg	or 11182 kg 22% or 39% with a maximum of 1410c kg or
5513,42	- 3-thread or 4-thread livils, including cross (will, of polyoster staple).		778c/kg
307	- Of a mass not excheding 70 g/m²	kg	22% or 39% with a maximum of 3170e/kg or1750e/kg
.35 8	 Of a mass exceeding 70 g/m² but not exceeding 90 g/m² 	kg	22% or 39% with a maximum of 26400kg or14546kg
.40 4	- Ot a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	⊀g	22% or 39% with a maximum of 2020¢/kg or1118¢/kg
.90 0	- Other	kg	22% or 38% with a maximum of 1410c/kg or 778c/kg
5513.43	Other waven fatrics of polyester staple fibres: 2		
.30 3	- Ol a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 3170c/kg or1750c/kg
35 4	Of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2640c/kg or1454c/kg
40 0	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
.90 7	· Other	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg

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	5513.49	- Other woven fabrics.		
	.30 1	· Of a mass not exceeding 70 g/m²	kg	22% or 398 with a maximum of 3170c/kg or1750c/kg
	.35 2	- Of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2640c/kg or1454c/kg
	.40 0	- Of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 20200%g or11180kg
	.90 6	• Other	kg	22% or 30% with a maximum of 1410c/kg or 778c/kg
55,14		Woven Fabrics of Synthetic Staple Fibres, Containing Less than 85 per cent by Mass of Such Fibres, Mixed Mainty or Solely With Cotton, of a Mass Exceeding 170 g/m ² :		
	5514.1 5514.11	—Unbleached or bleached.		
	.25 4	 Of polyester staple fibres, plain weave: Orégie fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or
	.30 D	Fabrics commonly known as haircloth and labrics stiflened with size or the like, commonly used as interlinings	kg	551c/kg
		a the rive, con monty used as interminings	~9	with a maximum of 10000/kg or 551c/kg
	.35 1	- Other, of a mass not exceeding 200 g/m ²	ký	22% or 39% with a regardent of 1280c/kg or 705c/kg
	.40-8	- Other, of a mass exceeding 200 g/m ³ but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg ex 571c/kg
	45 9	 Other, of a mass exceeding 250 g/m² but not exceeding 		37 long
`		300 g/m²	kg	22% or 39% with a maximum of 690c/kg or 490c/kg
	rn 5	 Other, of a mass exceeding 300 g/m² but not exceeding 	l. a	209: N. 200
		350 g/m²	kg	22% or 39% with 8 maximum of 8200/kg or 454c/kg
	.90 4	· Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
	5514.12	 3-thread or 4-thread twill, including cross twill, of polyester stupto fibres; 		
	.20 9	- Of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 12800/kg or 705c/kg
	.25 0	- OI a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1940ckg or 571ckg

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.30-7	- Of a mass exceeding 250 g/m $^{\prime}$ bill not exceeding 300 g/m $^{\prime}$	kg	22.% or 39% with a maximum of 890e/kg or 490e/kg
35 8	. Of a mass excoording 300 g/m $^{\prime}$ but not excited inji 350 g/m $^{\prime}$	kg	22% or 39% with a maximum of 8296/kg or 4546/kg
90 ♦	· Othgr	kg	22% or 39% with a maximum of 7/5c/kg or 429c/kg
5514:3 .20 6	Other woven labrics of polyecter staple fibres Crepe fabrics and seersucker fabrics	kg	22% or 39% with a near mum of 10000kg or 551ckg
.25 7	- Other, of a mass not exceeding 200 g/m²	*g	22% or 39% with a maximum of 1280c/kg of 705c/kg
.303	- Olher of a mass excooding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1040c/kg or 57%/kg
35 4	- Olner, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 890c/kg or 400c/kg
.40 0	Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	ĸg	22% or 39% with a resumum of 820t/kg or 454c/kg
.90 7	- Ciher	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5514 · 9 .25 · 5	Other woven labrics: Orépe fatings and stangucker fabrics	kģ	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30 1	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39-0 with a maximum of 1280c/kg or 705c/kg
.35 2	Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg nr 571c/kg
40 9	Other, of a mass exceeding 250 ஏ/ள ² but not exceeding 300 ஓ/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.45 5	- Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	ky	22% or 39% with a meximum of 1090c/kg or 599c/kg

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90 5	- Other	kg	22% or 39% waters maximum of 1030c/kg or
5514.2	— Dyed.		567s/kg
5514.21	= Of polyester staple libres, plain weave		
25 9	- Grépe fatnics and seersucker fabrics	kg	22% or 39% জন্ম a maximum ç* 1000c/kg or 551c/kg
30 6	Other labrics commonly known as haircloth and fabrics at Heried with a ze or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
35-6	Other, of a mass not exceeding 200 g/m²	kg	22% or 39% with a maximum of 12800kg or 7050kg
40 2	Other, of a mass exceeding 200 g/m² but not exceeding		
	250 g/m′	k g	27% or 39% with a maximum of 10405kg or 5716kg
45 3	 Other, of a mass excooding 250 g/m² but not exceeding 		
	300 g/m	kД	22% or 39% with a maximum of 890c/kg or 450c/kg
.50 8	 Other, of a mass exceeding 300 g/m² but not exceeding 		
	350 g/m²	kg	22% or 39% with a maximum of 8200/kg or 4546/kg
90 9	• Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
5514.22 9	= 3-throad or 4-thread (will, including cross (will, of polyester slaple libres.	kg	22% or 39% with a maximum of 1000e/kg or 551e/kg
5514 23	 Other wover fabrics of pulyoster stap a libres; 		
.20 0	- Crépe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25 1	- Other, of a mass not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.эс ө	Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1040c/kg or 57 lc/kg
.35 9	Other, of a mass exceeding 250 g/m² but not exceeding 360 g/m²	kg	22% or 39% with a maximum of 8900kg or
.40 5	- Other, of a mass exceeding 390 g/m² but not exceeding 350 g/m²	kg	490c/kg 22% or 39% with a maximum of 820c/kg or 454c/kg
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.90 1	- Other	kg	22% of 39% with a maximum of 7755/kg of 4296/kg
5514.29 25 5	Other woven fabrics Orêpe fabrics and see/sucker fabrics	1 9	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30 6	 Other (abries commonly known as haircloth and fabries stiffened with size or the like, commonly used as interlinings. 	kg	22% or 39% with a max mum of 1000c/kg or 551c/kg
.35 7	- Other, of a mass not exceeding 200 g-m²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.40 3	- Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a maximum of 4040ckg or 5710kg
.45 4	- Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	kg	22% or 35% with a max mum of 390c/kg or 490c/kg
.50 O	- Other, of a mass excenting 300 g/m² but not exceeding 350 g/m²	kq	22% or 39% with a maximum of B20ckig or 454ckig
.90 4	- Other	kg	22% or 39% with a maximum ef 7756/kg or 4296/kg
	Of yarns of different colours:		
5514.31 ,20-2	 Of polyoster staptic libres, plain: weave. Of a mass naceeding 340 g/m² commonly known as canvas or duck. 	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
26 3	Grüpp fabrics and seessucker fabrics	Ьg	22% or 39% with a maximum of 1000¢/kg or 551¢/kg
.30 6	- Other, of a mass not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1410e/kg or 778c/kg
.35 0	- Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	28% or 39% with a maximum of 1135c/kg or 628c/kg
.90 3	- Olher	kģ	2255 or 3954 with a reaximum of 960ckg or 531c/kg
5514,32	 3-thread or 4-thread twill, including cross twill, of polyoster staple fibres. 		
20 9	Of a mass not exceed ng 200 g/m²	¥Д	22% or 30% with a maximum of 141.0c/kg or 778c/kg

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25 7	 Of a mass exceeding 200 g/m² but not exceeding 250 g/m² 	kg	22% or 39% with a materium of 1135¢/kg or 628¢/kg
.90 6	- Other,	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5514,33	 Other woven fabrics of polyester staple fibres: 		•
.20 5	- Crape labrics and seersucker labrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25 6	Other, of a mass not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.30 2	- Other, of a mass exceeding 200 g/m² but not exceeding		220 - 200
	250 g/m²	*g	22% or 39% with a. maximum of 1135c/kg or 628c/kg
.90 6	- Other	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5514.39	= Other woven fabrics.		
20 3	 Of a mass exceeding 340 g/m², commonly known as canvas or duck. 	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
25 4	Crépe labrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg ox 551c/kg
30 0	 Other labrics commonly known as haircloth and labrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
35 1	- Other, of a mass not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.40 8	 Other, of a mass exceeding 200 g/m² but not exceeding 		
	250 g/m²	kġ	22% or 39% with a maximum of 1135c/kg or 628c/kg
.45 9	- Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²		200 200
.50 5	· Other, of a mass exceeding 900 g/m² but not exceeding	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
	350 g/m²	kg	22% or 39% with 8 maximum of 890c/kg or 490c/kg
.90 4	- Other	kg	22% or 39% with a maximum of 800c/kg or 441c/kg
	- Printed		
5514.41	= Of polyester staple fibres, plain weave:		

Act No. 24	l, 1998	CUSTOMS AND EXCISE ACT, 1998		••
.25 B		ly known as haircloth and tabrics stiffened with size ionly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30 4	 Fabrics printed w 	rith scarl designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.35 5	,	not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.40 1		exceeding 200 g/m² but not exceeding	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
. 90 . â	- Other		kg	22% or 39% with a maximum of 960c/kg or 531c/kg
5514.42	= 3-thread or 4-thre (thres:	act twill, including cross twill, of polyester staple		-
<i>2</i> 0 3		vith scerf designs,	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25 4		not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.30 0	- Other, of a mess 250 g/m²	esceeding 200 g/m² but not esceeding	kg	22% or 39% with a maximum of 1135c/kg or 528c/kg
.90-4	- Other ,	,	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
5514,43	 Other woven labric 	cs of polyester staple fibres:		
.20 7	- Crépe fabrics an	id saersucker fabrics	kġ	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25 0	- Other fabrics pri	nled with scent designs ,	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.30 7	- Other, of a mass	s not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.35 8	• Other, of a mass 250 g/m²	s exceeding 200 g/m² but not exceeding	kg	22% or 39% with a maximum of 1135c/kg or
.90 0	- Other		kg	528c/kg 22% or 39% with a maximum of 960c/kg or
5514.49	= Other woven labri	cs:		581c/kg

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25 9	Fabrics commonly known as haircloth and labrics stillened with size or the like, commonly used as intarkinings.	kg	22% or 39% with a maximum of 1000c/kg or
.30 5	- Fabrics printed with scarf designs	kg	551c/kg 22% or 39% with a maximum of 1000c/kg or
.35 6	- Other, of ∎ mass not exceeding 200 g/m²	kg	551c/kg 22% or 38% with a maximum of 1410c/kg or 778c/kg
.40 2	Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1135c/kg or
.90 9	- Other	kg	628c/kg 22% or 39% with a maximum of 960c/kg or 531c/kg
	er Woven Febrica of Synthetic Staple Fibres:		
	t polyester staple fibras: Mixed mainly or solely with viscose rayon staple libras:		
.15 0	- Crépe tabrics and seersucker labrics	kg	22% or 39% with a
			maximum of 1000c/kg or 551c/kg
.17 7	 Other lebrics commonly known as helicioth and labrics stiffered with size or the like, commonly used as interinings	kg	22% or 39% with a maximum of 1000c/kg or
.20 7	- Other labrics printed with scarf designs	kg	551c/kg 22% or 39% with a maximum of 1000c/kg or
.29 h	Other, of a mass not exceeding 70 g/m²	∤ Ş	551c/kg 22% or 39% with a maximum of 2570c/kg
.25 B	- Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m², of yers, of different colours or printed	kg	or1418c/kg 22% or 39%, with a musimum of 2640c/kg
			or1454c/kg
.27 4	- Other, of a mass exceeding 70 g/m² but not exceeding 80 g/m²	kg	22% or 39% with a maximum of
.30 4	 Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m², of 		2389¢/kg or1312c/kg
	yarns of different colours or printed	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
.33 9	- Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 1830c/kg or1008c/kg
.35 5	 Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m², of yeins of different colours or printed	kg	22% or 39% with a maximum of 1410c/kg or
4			778c/kg

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.37 1	·		22% or 39% with a maximum of 1280c/kg or 705c/kg
5515.11.40 1	Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m², of yerns of different colours or printed		22% or 39% with a maximum of 1135c/kg or 628c/kg
.43 6	- Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	-	22% or 39% with a maximum of 1040c/kg or 571c/kg
.45 2	- Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m², of yarns of different colours	-	22% or 39% with a maximum of 960c/kg
.47 9	- Other, of a mass exceeding 250 g/m², printed		or531c/kg 22% or 39% with a maximum of 960c/kg or 531c/kg
.50 9	- Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	•	22% or 39% with a maximum of 890c/kg or490c/kg
.53 3	- Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m², of yerns of different colours	-	22% or 39% with a maximum of 890c/kg or 490c/kg
.55 7	- Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	•	22% or 39% with a maximum of 820c/kg or 454c/kg
57 6	 Other, of all mass lexceeding 350 g/m², of yerns of different colours 	kg	22% or 39% With a maximum of 800c/kg or 441c/kg
.90 8		kg	22% or 39% with a maximum of 775¢/kg or 429¢/kg
5515.12 ,15 7	Mixed mainly or solely with man-made filaments: Crope tabrics and seersucker tabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17 3	- Other tabrics containing by mass 15 per cent or more acrylic filaments.	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.20 3	 Other fabrics commonly known as haircloth and fabrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.23 8	- Other labrics printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg-or 551c/kg

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.25 4 -	Other, of a mass not exceeding 70 g/m ⁷		22% or 39% with a maximum of 25700/kg or14180/kg
	Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m², of yarns of different colours or printed	•	22% or 39% with a maximum of 2640c/kg or1454c/kg
30 U ·	Other, of a maps excoording 70 g/m ² but not exceeding 90 g/m ²	kg	22% or 39% with a maximum of 23805/kg or13125/kg
33 5 -	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m², of yams of different colours or printed	-	22° uar 39°, with a maximum of 2020c/kg or1118c/kg
.35 1 -	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²		22% or 39% with a maximum of 1830c/kg
	Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , of yards of different colours or pointed	••	or1008c/kg 22% or 39% with a maximum of 1410c/kg or
40-8 -	Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	kg	7786/kg 22% or 39% with a maximum of 12806/kg or
.432 -	Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m², of yarns of different colours or printed.	kg	7056/kg 2255 or 39% with a maximum of 11356/kg or
45 9 -	Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²		6286/kg 22% or 39% with a maximum of 10406/kg or
.47 5 -	Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ² , of yards of different colours.	-	571c/kg 22% or 39%, with a maximom of 960c/kg or
.50 5 -	Other, of a mass exceeding 250 g/m ³ , printed	-	53 te/kg 22% or 39%, with a maximum of 960c/kg or 531c/kg
53 7	Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	-	22% or 39% with a maximum of 8900/kg or
.55 6 -	Other, of a mass exceeding 300 g/m ² but not exceeding 360 g/m ² , of yards of different colours	-	4900kg 22% or 39% with a maxenum of 8900kg or
	Office, of a mass exceeding 300 g/m² but not exceeding 350 g/m²		490c/kg 22% or 39% with a maximum of 820c/kg or
4			454c/kg

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60 2	- Other, of a mass exceeding 350 g/m², of years of different colours	kg	22% or 39% with a materium of 800c/kg or 441c/kg
.90 4	- Other	kg	22% or 39% with a maximum of 7750/kg or 4290/kg
5515.13	■ Mixed mainly or solely with wool or free animal hair		
.15 3	Crépe tabrics and seersucker fabriés	kg	22% or 39% with a maximum of 19000/kg or 5510/kg
.17 7	- Other labrics containing combed animal hair, of a mass of 142 gm ² grimore	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
20 B	 Other, labrics containing by mass 15 per cent or more carded wool. 	kg	22% of 39% with a max mum of 1000c/kg of 55 la/kg
.23 4	 Other fabrics commonly known as hardfold and labrics stiffened with size or the like, commonly used as interl-nings. 	kg	22% or 39% with a maximum of 1000ckg or 5510kg
25 0	· Dither fabries printed with scarf designs	kg	22% or 39% with a maximum of 1000c/kg or 5516/kg
27 7	Other, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 25700kg or14186kg
30 7	 Other, of a mass expeeding 70 g/m² but not exceeding 90 g/m², of yarns of different colours or printed	¥g	22% or 30% with a maximum of 2640c/kg ur1454c/kg
.33 1	- Other, of a mass excheding 70 g/m² but not exceeding 90 g/m²	kşi	22% of 39% with a maximum of 23900 kg ort 3120 kg
.35 8	 Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m², of yarns of different colours or printed	kij	22% or 39% will a wax mum of 20205/kg or11185/kg
.97 4	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 1830c/kg cr1008c/kg
.40-4	 Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m², of yarns of different colours or printed	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
43. 9	- Olher, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 12800kg or 7050kg

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45	5 .	Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m², of yarns of different solours or pented	kgj	22% or 39% with a maximum of 11355/kg or 6286/kg
5515 13 47	1	Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39%, with a maximum of 1040c/kg or 571c/kg
.50	•	Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ² , of yarms of different colours.	kg	22% or 39%, with a maximum of 9600kg or
.53	6 .	Other, of a mass exceeding 250 g/m², printed ,	kg	531c/kg 22% or 39% with a maximum of 950c/kg or 531c/kg
.66	2 .	Other, of a mass exceeding 250 g/m ²	kg	2254 or 39% with a maximum of 890c/kg or 490c/kg
.57	9 -	Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ² of yarns of different colours	kg	22% or 39% with a diasement of 890c/kg or 490c/kg
.60	9 -	Other of a mass exceeding 300 g/m² bill not exceeding 350 g/m²	kg	22% or 39% with a reasonable of 820c/kg or 454c/kg
.63	3 -	Other, of a mass exceeding 350 g/m², of yains, of different colours	kg	22% or 39% with a maximum of 8000/kg nr 441c/kg
.90	0 -	Other	kg	22% or 39%, with a maximum of 775c/kg or 429c/kg
5515.19 .15		Orèpe labrics and spersycker labrics	kg	22% or 39% with a maximum of 1000cAg or
.17	а -	Other fabrics containing combed animal ingin, of a mass of 142 g/m² or more	kg	55% c/kg 22% c/ 39% with a maximum of 2020c/kg or1118c/kg
50	8	Other fabrics commonly known as haircloth and fabrics stillertial with size or the like, commonly used as interlinings	kg	22% or 3%; with a maximum of 1000c/kg or
23	2 -	Other labrics printed with scarl designs	kg	551c/kg 22% or 39% with a maximum of 1000c/kg or
.25	9 -	Other of a mass not exceeding 70 g/m ²	kg	561c/kg 22% or 39% with a maximum of 2570c/kg or1418c/kg

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.27 5 - C y	Mher, of a mass exceeding 70 g/m² but not exceeding 90 g/m², of arms of different colours or printed	kg	22% or 39% with a maximum of 2540c/kg or1454c/kg
30 5 - C	Nihar, of a mass exceeding 70 g/m² but not exceeding 0 g/m²	kg	22% or 39% with a maximum of 2380c/kg or1312c/kg
33 5 · C	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m², of arms of different colours or phaled	kg	22% or 39% with a maximum of 20200kg ori1180kg
	Jiher, of a mass exceeding SD g/m² but not exceeding 30 g/m²	kg	22% or 39% with a maximum of 1830cAg or 1008cAg
.37 2 - C Y	Mher, of a mass exceeding 130 g/m² but not exceeding 200 g/m², of arias of different colours or printed	kg	22% or 39% with a maximum of 1.410ckg or 778ckg
	Differ, of a mass exceeding 130 g/m² but not exceeding 00 g/m²	kg	22% or 39% with a maximum of 1280c/kg or
	Other, of a mass excouding 200 g/m² but not exceeding 250 g/m², of carns of different colours or printed	kg	7050 kg 22% or 39% with a maximum of 11350 kg or
.45 3 · C	Other, of A mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	628c/kg 22% or 39% with a maximum of 1040c/kg or
47 4 · (Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m², of arms of different colours.	kg	571c/kg 22% or 39% with a maximum of 960c/kg or
.50 S · C	Other, of a mass exceeding 250 g/m², printed	kg	539c/kg 22% or 39% with a maximum of 950c/kg or 539c/kg
53 4 - C	Other, of a mass exceeding 250 g/m² but not exceeding 100 g/m²	kg	22% or 39% with a maximum of 890c/kg or
	Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m², of rares of different colours.	Хŷ	990c/kg 22% or 30% with a maximum of 890c/kg or
.57 7 - C	Other, of a mass exceeding 300 g/m² but not exceeding 190 g/m²	жg	490c/kg 22% or 39% With a Maximum of 820c/kg or
.60 7	Other, of a mass exceeding 350 g/m², of lyarns, of different colours	×g	454c/kg 22% or 39% with a max.mum of 800c/kg or 441c/kg

Act No. 2	0, 1998 CUSTOMS AND EXCISE ACT, 1998		
.90 9	Other	kg	22% or 39% with a maximum of 775c/kg or 429c/kg
9515.2 5515.21 7	—Of acrylic or modacrylic staplic fices: = Mixed main/y or solely with man-made filaments	kg	22% or 39% with 8 maximum of 1000c/kg or 551c/kg
5515-22 .15	 Mixed mainty or solely with wool or fine animal bair; Crépe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or
.17 B	 Other labrics containing combined wool or other combined animal hour, of a mass of 142 g/m² or mure. 	kg	551c/kg 22% or 39% with a maximum of 2000c/kg
.20 B	- Other fabrics, containing by mass 15 per centror more carded wood,	kg	or15880kg 22% or 39% with a maximum of 10000kg or 5510kg
.23 2	 Other fabrics commonly known as haircloth and fabrics stillinged with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25 9	- Other fabrics priviled with scarf designs	kg	22% of 39%, with a maximum of 1000c/kg or 55%c/kg
27 5	· Other, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 2570c/kg or 729c/kg
30 5	 Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m², of yarns of different colours or printed	kg	22% or 39% with a maximum of 2640c/kg or1454c/kg
33 7	Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 23800kg or13120kg
35-6	 Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m², of yarns of different colours or painted 	kg	22% or 39% with a maximum of 20200kg or 11180kg
.37 2	- Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830c/kg
5515.22.40 2	- Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m², of years of different colours or printed	kg	22% or 39% with a maximum of 1410c/kg or 779c/kg
.43 7	- Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	kg	778c/kg 22% or 39% with a maximum of 1280c/kg or 705c/kg

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Act	No. 20, 199	8 CUSTOMS AND EXCISE ACT, 1998		
.45	,	Other, of a mass exceeding 200 g/m² hal hat exceeding 250 g/m², at yazns of different colours or printed	kg	22% or 39% with a maximum of 1135okg or 628okg
47		Olaer, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 33% with a maximum of 1040c/kg or 571c/kg
50	7 .	Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m², n² yarns of different colours	kg	22% or 39% with a maximum of 960c/kg or
.53	1 -	Othor, of a mass exceeding $250~\mathrm{g/m^2}$, printed \dots	kġ	5316/kg 22% or 30% with a maximum of 960c/kg or 5316/kg
.65		Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	ky	22% or 39% with a maximum of 890c/kg or 490c/kg
57		Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ² , of yarns of different colours	kg	22% or 39% with a maximum of 690c/kg or 490c/kg
60	7 -	Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	22% or 39% with a maximum of 820c/kg or 454c/kg
.63	: -	Other, of a mass exceeding 350 g/m², of yours, of different colours	8g	454c/kg 22% or 39% with a maximum of 850c/kg or 441c/kg
.90	9 .	Other	ky	22% or 39% with a maximum of 7750/kg or 4290/kg
5515.29	= 0	ther.		
15	6 -	Crèpe fabrics and seersucker fabrics	₩ģ	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17		Other tabrics commonly known as haircloth and tabrics stiffened with size or the like, commonly used as interlimings	kg	22% or 39% with a maximum of 10000/kg or 5515/kg
.20	2 -	Other fabrics printed with scart designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
23		Other, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 2540cAg or1454cAg
5515.29 25	3 .	Other, of a mass exceeding 70 g/m², but not exceeding 90 g/m², of yarns of different cofours or printed	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg

Act N	io. 20, 199	8 CUSTOMS AND EXCISE ACT, 1998		
.27	4 .	Other, of a mass exceeding 70 g/m ² but not exceeding		
		90 g/m*	kg	22% or 39% with a maximum of 23800/kg or13125/kg
.30	5 -	Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² , of yarns of different colours or printed	kg	22% or 39% with a maximum of 2020c/ky cr1118c/kg
33		Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 1830c/kg pr1908c/kg
.95		Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ² , cfligarns of different colours or pricted	kg	22% or 39% with a maximum of 14100kg or 7780kg
.37	7 .	Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
40		Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m², of yarrap of different colours or printed	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
43		Oltrer, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
.45	8 -	Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m², of yarns of different colours	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
47		Other, of a mass exceeding 250 g·m², printed	kţj	22% or 39%, with a maximum of 9600/kg or 5310/kg
.50		Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a makingth of 890c/kg or 490c/kg
.53	9.	Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m², of yarns of different colours.	kg	22% of 39% with a reaximit nict 890c/kg or 490c/kg
55	ა -	Olnor, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	22% or 39% with a maximum of 820c/kg or
.57	1 .	Other, of a mass exceeding 350 g/m², of yarns of different colouis	kg	4546/kg 22% or 39% with a maximum of 8006/kg or 4416/kg
.90	,	Other	kg	22% or 39% with a max murvel 775c/kg or 429c/kg
5515.9 6646.01		ner wayen fabrias November and control with resourced Mamoris		
5515,91	•	Mixed institly or sofely with man-made Maments.		

Act :	No.	20, 199	* CUSTOMS AND EXCISE ACT, 1998		
15	7		Crèpe fabr en end seemucker launes	kg	22% or 35% with a maximum of 1000arkg or 551c/kg
.17	3		Other fabrics containing by mass 15 per ligent or more acrylic fibres.	кg	22% or 39% with a maximum of 1900okg or 551r/kg
.20	3	-	Other fabrics commonly known as haircloin and labrics stiffened with size or the like, commonly used as interlinings	kg	22% of 39% with a max munt of 1000c/kg of
.23	я	-	Other labrids printed with scart designs	kq	551.0 kg 22% or 35% with a maximum of 10000 kg or 551 c/kg
25	4		Oliner, of a mass not exceeding 70 g/m ²	kg	22% of 39% with a maximum of 2570okg or1418okg
.27	0		Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m², of yams of different colours or printed	kg	22's or 39% with a max mum of 2640c/kg m1454c/kg
.30	D		Other, çf a mass exceeding 70 gimf but not exceeding 90 gimf	kg	22% or 39% with a max mum of 2080±kg or1312±kg
.23	5	-	Other, of a mass expeeding 90 g/m ² but not exceeding 130 g/m ² , of yarns of different colours or printed.	kş	22% or 39% wen a maxin an of 2020ekg or1118ekg
.35	1	-	Other, of a mass acceeding 90 g/m² but that exceeding 130 g/m²	kij	22% or 39% with a maximum of 18300 kg or 1008 ckg
.37	R		Other, of a mass excooding 130 g/m² but not exceeding 200 g/m² of yarns of different colours or printed	kg	22% or 39%, with a maximum of 14400kg or 7780kg
40	8		Other, of a mass exceeding 130 g/ m² bui not exceeding 200 g/m²	kg	22% or 39% with a reasonium of 12500kg or 7050kg
.43	2	-	Other, of a mass exceeding 200 g/m² but not exceeding 260 g/m², of yarns of different colours or printed	kg	22% or 39% with a maximum of 1135c/kg or 628c/kg
.45	9	-	Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kg	22% or 39% with a maximem of 1040c/kg or 571e/kg
.47	5		Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m², of yerns of different colours	kg	22% or 39% with a maximum of 960c/kg or 530c/kg

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Act No. 20	CUSTOMS AND EXCISE ACT, 1998		
5515 91.50 - 5	- Other, of a mass exceeding 250 ஓர்ள் ² , printed	kg	22% or 39%, with a maximum of 960c/kg or 539c/kg
53 3	Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 6905/kg c: 4906/kg
.55 6	Other, of a mass exceeding 300 g/m² but not exceeding 350 g·m² let yarns of different colours	×9	22% or 39% with a maximum of 890okg or 490okg
.57 2	Othur, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	22% or 39% with a maximum of 6200/kg or 4900/kg
€0 2	- Other, of a mass exceeding 350 g/m², of yarms of different colours.	kģ	22% or 39% with a maximum of 6005-kg or 4415-kg
90 +	- Other	kg	22% or 395 with a maximum of 775¢/kg or 429¢/kg
5515.92	 Mixed mainly or solely with woul or fine an mat bair; 		
.15 3	- Orégo labrics and seersucker labrics, unprinted	kg	22% or 39% with a max mum of 1000c/kg er 551c/kg
.17 3	- Other latings containing comped wool or other combed an mail hard of a mass of 142 g/m² or more	kg	22% or 30% with a maximum of 2660ckg or:568ckg
20 4	 Other Tables containing by mass 15 per cent or more carded weal. 	⊀g	22% or 39%, with a maximum of 1000ckg or 551c/kg
23 4	 Other fabrics community known as harrofoth and fabrics stiffened with size or the like, commonly used as intermings 	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.25 0	Other fabrics printed with scar* designs	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
27 7	- Other, of a mass not exceeding 70 g/m ²	kg	22% or 39%. with a maximum of 2570e/kg or14186/kg
30 7	Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m², of yarns of different colours or printed	λg	22% or 39% with a maximum of 2640c/kg or1454c/kg
33 1	- Other, gt a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22°k or 35°; with a maximum of 2380c/kg or13°2c/kg

Act No.	20, 1998	CUSTOMS AND EXCISE ACT, 1998		
35 B	130	er, of a mass exceeding 90 g/m² but not exceeding g/m², of yarns of different colours or printed	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
.37 4	- Othi 130	ar, of a ingss exceeding 90 g/m² but not exceeding g/m²	kg	22% or 39% with a maximum of 1830okg or1008okg
.40 4		er, till a mass exceeding 130 g/m² but not exceeding 200 g/m², of ns of different colours or printed	kg	22% or 39%, with a maximum of 1410c/kg or 778c/kg
5515.92 43 9	- Oth 200	er, of a mass exceeding 130 g/m² bulinct exceeding g/m²	«g	22% or 39% with a maximum of 1280c/kg or 705c/kg
.45 5	- Oth yarr	er, of a mass exceeding 200 g/m² but not exceeding 250 g/m², of es of different colours or printed	kg	22% or 39% with 3 maximum of 11350/kg or 5286/kg
.47 1		er, of a mass exceeding 200 g/m² but not exceeding eg/m²	×9	22% or 39% with a maximum of 1040c/kg or 571c/kg
.50 1		er, of a mass exceeding 250 g/m² but not exceeding 300 g/m², of na of different colours	kg	22% or 39% with a maxinium of 960c/kg or
.53 6	- Qià	ier, of a mass exceptiong 250 g/m², printed	kg	531c/kg 22% or 39% with a maximum of 960c/kg or 531c/kg
.55 2	190 · 906	noil, of a mass exceeding 250 g/m² but not exceeding) g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.57 9	- Oth yar	ier, of a mass exceeding 300 g/m² but not exceeding 350 g/m², of ns of different colours	kg	22% or 39% with a maximum of 8900/kg or 490c/kg
.6O g	- Or 350	ner, of a mass exceeding 300 g/m² by not exceeding 0 g/m²	kg	22% or 39% with a maximum of 920c/kg or 454c/kg
.63 3	- Oth	ner, of a mass exceeding 350 g/m², of lyains lipt different colours	k g	22% or 39% with a maximum of 800c/kg or 441c/kg
.90 0		ner ,	kg	22% or 38% with a majorium of 775c/kg or 429c/kg
5515.99 .15 8	= Othe - Cre	r. ទំនួម ត្រែbrics and seersucker labrics, unpanted	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg

Act No.	20, 1998	CUSTOMS AND EXCISE ACT, 1998		
17.4		Other labries commonly known as maircigh and labries stiffened w.P. size or the like, commonly used as interfinings	kg	22% or 39% with a maximum of 1000c/kg or 55%kg
20 4		Other fabrics printed with scarf designs	kg	22% or 365. with a maximum of 1000c/kg or 65°c/kg
23 9		Other, of a mass not exceeding 70 gm²	kg	22% c+ 35% with a maximum c! 2570c/kg ort418c/kg
.25 5		Other, of a mass exceeding 70 g/m² but not respecting 90 g/m², of gars of different colours or printed	۲g	22% or 39% with a maximum of 2645ckg on454ckg
.27 1		Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m²	<g< td=""><td>22 % or 39% with a maximum of 23800 kg or 13120 kg</td></g<>	22 % or 39% with a maximum of 23800 kg or 13120 kg
.36 1		Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ² , of yains of different colours or printed	kg	22% or 39%- with a maximum of 2020orkg or1118erkg
33 6		Other, of a mass exceeding 90 g/m² out not exceeding 130 g/m²	₩g	22% or 39% with a maximum of 18302/kg or1008/pkg
35 2		Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m², σ yarns of different colours or printed	kg	22°a 01 39°s wath a maximum of 1410c/kg er 778c/kg
37 9		Other, of a mass exceeding 180 g/m² but not exceeding 200 g/m²	kg	22% of 39% with a maximum of 1280c/kg or 705c/kg
40 9		Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m², of yarns of different colours or printed	kg	22% or 99% with a maximum of 1135¢kg or 628¢/kg
.43 3		Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
45 0	•	Other, of a mass inxceeding 250 g/m² but not exceeding 300 g/m², of yarns of different octours	kg	225) or 39% with a maximum of 960c/kg or 531c/kg
5515 99 47 6		Other, of a mass excepting 250 g/m², printed	kg	22% of 39% with a maximum of 960c/kg or 531m/kg
.50 6	٠.	Other, of a mass exceeding 250 g/m ² but not exceeding 300 g/m ²	xij	22%, or 30%, with a maximum of 890c/kg or 400c/kg

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Act No. 1	CUSTOMS AND EXCISE ACT, 1998		
.53 0	Other, of a mass exceeding 305 g/m² but not exceeding 350 g/m², of yards of different colours	×ij	22% or 39% with a maximum of 890c/kg or 490c/kg
.55 7	- Other, of a mass exceeding 300 g/m ³ but not exceeding 350 g/m ²	× 9	22% or 39% with a maximum of 820c/kg or
.57 3	- Other, of a mass exceeding 350 g/m², of yains of different colours	kg	454c/kg 22% or 39% with a maximum of 275c/kg or
.90 5	· Olifer	kg	441.c/kg 22% or 39% with a maximum of 7750kg rir 4290/kg
55.16	Woven Fabrics of Artiticial Staple Fibres:		· · · · · · · · · · · · · · · · · · ·
	 Containing 85 per cent or more by mass of arillical staple fores; 		
5510 11	- Unbleached or bloached:		
15 4	Crépe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
£7 O	 Other labries containing combed woo! or other combed animal hour, of a class of 142 g/m² or more	4 9	22°S or 39°% with a maximum of 2020c/kg nr1118c/kg
.20 ១	 Other fabrics commonly known as hairc oth and fabrics still fened with size or the like icommonly used as intertrings	kg	22% or 39% with a max mum of 4000c/kg or
.23 5	- Other, of a mass not exceeding 70 g/m²	kg	65104kg 22% or 39% with a max more of 2570c/kg
.25 1	 Other, of a mass exceeding 70 g/m² but not exceeding 		or1418c/kg
.a.g T	90 g/m²	kg	22% or 39% with a maximum of 2380c/kg or1312c/kg
.27 8	- Other of a mass exceeding 90 gim² but not exceeding 130 g/m²	kg	22% of 39% with a maxin'urn of 1830¢/kg or1008¢/kg
.30 8	 Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1280c/kg or
.33 2	- Olner, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	705c/kg 22% or 39% with a niaximum of 1040c/kg or
35 9	- Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	571mkg 22% or 39% with a maximum of 890c/kg or 490c/kg

Act No. 20, 1998	CUSTOMS AND EXCISE ACT, 1998		
5516.11.37 5	Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	ķij	22% or 39% with a maximum of 8200kg or 4540kg
	Other	kg	22% or 39% with a maximum of 7/50/kg or 4290/kg
15 0	Crépe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
17 7	Other labrics containing comped wool or other combed an mail hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 2020c/kg or1118c/kg
20 7 -	Other fabrics commonly known as handlots and fabrics suffered with size or thir like, commonly used as interlinings	kij	221, or 39% with a maximum of 1000c/kg or 551c/kg
.23 1 -	Other, of it mass nut exceeding 70 g/m ²	kg	22% or 39% with a maximum of 2570okg cr1418okg
25 8 ·	Other, g1 a mass exceeding 70 g/m² but not exceeding 80 g/m²	kg	22% or 39% with a maximum of 2360c/kg or 312c/kg
	Other, of a mass exceeding 50 g/m² but not exceeding 130 g·m²	kg	22% or 39% with a maximum of 18300/kg or1008c/kg
.30 4 .	Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 12806/kg or 7056/kg
.33 9 .	Other, of a mass exceeding 200 graf but not exceeding 250 g/m ²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
36 5	Other, of a mass exceeding 250 g/m ² but nut exceeding 360 g/m ²	kg	22%, or 39% with a maximum of 900ckg or 494ckg
37 1	Other, of a mass exceeding 300 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 8200kg or
	Olver	krĮ	4545 kg 22% or 39% with a maximum of 7750 kg or 4290 kg
	If yound of different colours: Crèpe fabrics and seersucker labrics	∢ g	22%, or 30% with a maximum of 1000c/kg or 551c/kg

Act No. 2	0, 1998 CUSTOMS AND EXCISE ACT, 1998		
17 3	- Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 2020/ckg or11186/kg
20-3	 Other tables commonly known as hallofolis and labrics strifered with size or the like, commonly used as interlinings	kĵ	22% or 33% with a maximum of 1000ckg or 551ckg
.23 В	- Other, clia mass not exceeding 70 g-m²	kņ	22% m 39% with a maximum 0f 3170c/kg or1750c/kg
25 4	Other, plin mass exceeding 70 girs" but not exceeding 90 girs"	kg	22% o: 39% with a maximum of 2640c kg or1454 c kg
27 0	- Other, of a mass exceeding 90 g/m² but not excited in q 130 g/m²	X ij	2252 or 39% with a maximum of 2020toky or1116c/kg
.ac o	- Other of a mass akceeding 130 g/m² but not exceeding 200 g/m²	kg	22% or 33% with a maximum of 1410c/kg or 778t/kg
33 5	- Other, of a mass, exposeing 200 g/m² but not exceeding 250 g/m²	49	22° s or 39° s with a maximum of 1135o/kg ur 628c/kg
.35 1	- Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	۸g	22% or 29% with a max mum of 9600kg or 5310%g
.37 a	- Other, b) a mass excooding 300 g/m² but not executing 350 g/m²	kg	22% or 3990 with a n axonoum of 6900-kg or 4900-kg
90 4	- Other	kg	22% or 39% with 8 maximum of 800ckg or 441ckg
551614 15 3	- Printed: - Paperes containing combod wool or other combed animal hair, of a mass of 142 g/m for more.	kg	22% or 39% with a max munt of 2020c/kg or1118c/kg
.17 6	 Other fathics community known as hardooth and fabrics stillened with size or the like, commonly used as interlinings. 	kg	22% of 39% wift: a maximum of 1000jc/kg or 55%ckg
20 7	- Olher fabrics printed with scarf designs	kg	22% or 35% with a maximum of 1000c/kg or 551c/kg
.23 4	- Other, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 31700kg or\$7500kg

Act No. 20, 199	98 CUSTOMS AND EXCISE ACT, 1998		
25 C	- Other plin nass exceeding 70 gam² but not exceeding 90 g/m²	kŋ	22 % or 39" o with a maximum of 2640c/kg
27 7	Other, of a mass exceeding 90 g m² but not exceeding 190 gm²	ky	er1454c/kg 22°k or 39% with a makingum of
.30 7	Other, of a mass exceeding 130 g/m² hrit not exceeding 200 g/m²	kg .	2020c/kg crititec/kg 22°s of 39°s with a
03 1	- Other of a mass exceeding 200 gent but not receeding		maxintize ef 1410ækg br 778ækg
	250 g/m² .	49	225.5 or 39% with a maximum of 1135e/kg or 628e/kg
90 C	- Ober	« IJ	22% or 39% with a max mum of 5696/kg or 5316/kg
o	ontaining less than 85 per cent by mass of artificial staple fores, mixed mainly isolally with maniproade Panients.		
	Unpleashed or bleached		
15 3	- Oréga feorics and searnicker fabrics	kg	22% of 33% s with a maximum of 1000s/kg or \$51c/kg
17 5	 Other labrics commonly known as handlein and labrics stiffened with size of the like, commonly used as interlatings. 	kq	22% of 39% with a maximum of 10000/kg or 551c/kg
20 5	Other, of a mass collectored on 70 g-m²	kg	22% or 39% with a maximum of 2570ekg or 418ekg
23 7	- Other, gt a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 23832/kg or \3120/kg
.25 6	Other, c) a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 18300kg or40060kg
.27 2	Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
.00 2	Other, of a mass exceeding 200 g/m ³ but not exceeding 250 gen*	kg	22% or 39% with a maximum of 10490-kg or 571c/kg
.33 7	- Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% ur 39% with a maxemum of 890c/kg or 490c/kg

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Act?	No. 20. 1998	CUSTOMS AND EXCISE ACT, 1998		
.35	3 - Q1h 350	or, of a mass exceeding 300 g/m² but not exceeding g/m²	kg	22% or 39% with a maximum of B2Dc/kg or
90	6 O:t	dr	kg	454c/kg 22% or 39% with a resumush of 775c/kg or 429c/kg
5516 22 .15	Dyed 5 - Gré	: pp fabrics and seersucker labrids	ķņ	22% or 39% with a maximum of 10006/kg or 55)6/kg
- 17		ur tabries commonly known as hairdeth and labries stiffened with sor line like icommonly used as interligings	kg	22%, or 39% with a maximum of 1000c/kg or 551c/kg
20		ier, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 2670c/kg or 1418c/kg
.23	90	er, of a mass exceeding 70 g/m² but not exceeding g/m²	kg	22% or 39% with a maximum of 2380c/kg or:312c/kg
.25	13	ner, of a mass exceeding 90 g/m² but not exceeding 2 g/m²	ký	22% or 39% with a max mute of 1830c/kg or1006c/kg
.27		ngr, of a mass exceeding 130 g/m² but not exceeding) g/m²	x g	22% or 39% with a maximum of 1280¢/kg or 705¢/kg
30	9 - OI 25	aur, of a mass exceeding 200 g/m² but not exceeding) g/m²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
33		ner, of a mass exceeding 250 g/m² but not exceeding 0 g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.35		her, o j a mass exceeding 300 g/m² but nut exceeding 0 g/m²	kg	22% (ir 39% with a max mum of 820c/kg or 454c/kg
.90		ner	kg	22% or 30% with a maximum of 775c/kg or 45%c/kg
5515.23 16	1 - Cr	ams of diff grent colours. épe labrics and seersucker labrics	kĝ	22% or 39% with a neukintum of 1000k/kg or 551c/kg
.17	8 OI	her labrics commonly known as harroloth and labrics stiffened with e or the like, commonly used as reletinings.	Жg	22% or 39% With a maximum of #0006/kg or5516/kg

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2C 8	- Olner, of a mass not exceeding 70 g/m ²	, ,	22% of 39% with a maximum of 31700Ag or 17500Ag
.23 2	- Olher, ol a mass exceeding 70 g/m² bui not e 90 g/m²	exceeding kg	22% or 39% with a maximum of 26400/kg or14820/kg
.25 9	- Other, of a mass exceeding 90 g/m² but not (130 g/m²	excoeding kg	22% or 39% with a maximum of 2020akg or 1118akg
.27 5	- Other, of a mass exceeding 130 g/m² but not 200 g/m²	exceeding kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
.30 5	· Other, of a mass exceeding 200 g/m² but not 250 g·m²	exceeding kg	22% or 39% with a reaximum of 1135c/kg or
33 6	 Other, of a mass exceeding 250 g/m² but ont 	exceeding	628c/kg
	300 g/m"	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
.35 6	Other, of a mass exceeding 300 g/m² but nut 390 g/m²	exceeding kg	22% or 39% with a maximizan of 690c/kg or 490c/kg
90 9	· Other	kg	22% or 39% with a maximum of 8000/kg or 4416/kg
5516.24	Printed		Ť
15 8	 Fabrics commonly known as naircloth and lat or the like, columnity used by inturinings. 		22% or 30% with a maximum of 1000c/kg e4 551c/kg
17 4	Other fabrics printed with scart designs .	kg	22% or 35%, with a maximum of 1000c/kg or 55 to/kg
.20 ∴	- Other, of a mass not exceeding 70 g/m ²		22% or 39% with a naixarum of 1000c/kg or 651c/kg
.23 9	- Olher, of a mass exceeding 70 g/m² but not o	exceeding	
	90 g/m²	·	22% or 39% with a maximum of 10000kg or 551c4kg
.25 5	- Other, of a mass exceeding 90 g/m² but not e 130 g/m²	kg	22% or 39% with a maximum of 10000/kg or 5510/kg
.27 1	Other, of a mass exceeding 130 g/m² but not 200 g/m²		2255 or 39% with a ensaimum of 1000c/kg or 551c/kg

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Act No. 20	CUSTOMS AND EXCISE ACT, 1998		
30 1	 Other log a mass recogeding 200 g/m² but not usceeding. 		
•	250 g.m²	ķij	22 s or 39% with a maximum of *1356kg or 6286kg
90-5	· Other	kij	22% or 29% with a max mum of \$600kg or 5310kg
55163 551631	Containing less than 85 pericent by mass of antilicial simple librus, moved mainly or solely with wool or fine animal hain. Unbleached or bleached.		
:5-3	- Crèpe fabrics and seeraupker fabrics	kg	22% or 38% with a maximum of 1000c/kg or 551c/kg
17 6	 Other labrics containing combed woo, or other combed animal hair, of a mass of 142 g/m² or more	kg	225. or 39%
			with a ingoingue; of 266054g or: 5886 kg
.20 7	 Other fabrics commonly known as ha reloth and fabrics sliffened with size or the like, commonly used as interlinings	kg	22°s or 09°s with a maximum of 1000c/kg or 551c#g
23 4	- Other, of a mass not exceeding 70 g/m²	kg	22% or 33% with a maximum of 2570c/kg cz1418c/kg
.25 A	Other of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
27 7	Other, of a mass-exceeding 90 gmf, but not exceeding 130 gmf	kg	22% or 39% with a maximum of 1850ekg or1668ekg
.30 7	- Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	жij	221or 391 with a reaximum of 1280erkg or 705erkg
33 1	Other, of a mass exceeding 200 g/m² hit not exceeding 250 g/m²	kg	2255 pt 39%
			with a maximum of 1040c/kg or 671c/kg
35 B	Other, ut a mass exceeding 250 g/m² but not exceeding 300 g/m²	×g	22(s or 39% with a maximum of 890ic/kg or 490ic/kg
37 4	Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	×ŋ	22 % or 39% with a maximum of 820c/kg or 454c/kg
.90 °C	· Other	Хŷ	2250 or 39% with a maximum of 7756/kg or 4296/kg
5516.32	= Oyed		

Act No. 20, 1998	CUSTOMS AND EXCISE ACT, 1998		
.15 6 - 1	Crépa labrics and seersucker labrics	kg	22% or 39% with a mayimum of 1000c/kg or 551c/kg
.17 6 - 1	Other fabrics containing combed wool or other combed animal hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 28600/kg or 15886/kg
.20 6	Olher labrics commonly known as haircleth and labrics stiffened with size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 1000c/kg c: 551c/kg
	Other, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
	Other, of a mass exceeding 70 g/m ² but not exceeding 90g/m ²	kg	22% of 39% with a maximum of 2380c/kg or 13120/kg
	Other, of a mass exceeding 90 g/m ² but not exceeding 130 g/m ²	kg	22% or 39% with a maximum of 1830ckg or 1008ckg
.30 3 -	Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	⊀g	22% or 39% with a maximum of 1280okg or 7050kg
.33 8 -	Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a maximum of 10405/kg or 5716/kg
	Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
	Other, of a mass exceeding 300 g/m ² but not exceeding 350 g/m ³	kģ	22% or 39% with a maximum of 8200kg or 4546kg
.90 7 .	Ol'ver	kg	22% or 39% with a reskimum of 275c/kg or 429c/kg
	flyarns of different colours: Crèpe fabrics and seersucker fabrics	kg	22% or 39% with a maximum of 1000c/kg o: 551c/kg
	Other fabrics containing combed wool or other combed an mail hair, of a mass of 142 g/m² or more	kg	22% or 39% with a maximum of 2880c/kg or 1588c/kg
20 2 -	Differ labrics commonly known as haircloth and labrics stiffenut) will: size or the like, commonly used as interlinings	kg	22% or 39% with a maximum of 10006/kg or 5516/kg

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	Other, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
	Olber, of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2640c/kg or 1454c/kg
	Other, of a mass exceeding 90 g/m² bill not exceeding 130 g/m²	kyj	22% or 39% with a max mum of 20205/kg or 11186/kg
	Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1410e/kg or 7780/kg
	Olher, of a mass exceeding 200 g/m ³ but not exceeding 250 g/m ²	kg	22% or 39% with a നമാന്ഥംന of 11356/kg or 6286/kg
.35 0 -	Other, of a mass exceeding 350 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 960c/kg or 531c/kg
	Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kij	22% or 39% with a maximum of 890c/kg or 490c/kg
903 -	Officer	kg	22% or 39% with a rago mum of 800c/kg or 441c/kg
	noted. Fabrics containing comped wool or other combed animal hair, of a mass of 142 g/m ² or more	kṛj	22% or 39% with a macroum of 2860ckg or 1538ckg
	Other fabrics commonly known as paircioth and labrics stiffened with size or the likel commonly used as intertionings	kg	22% or 33% with a maximum of 1000c/kg or
2C 9 ·	Other fabrics printed with scarf designs	kç	5516-kg 22% or 35% with a making mid 10006-kg or 5516-kg
	Other, of a mass not exceeding 70 g/mf	kg	22% of 39% with a maximum of 3170c/kg or 1750c/kg
.25 5 -	Other, of a laidby exceeding 70 g/m² but not exceeding 90 g/m²	k9	22% or 39% with a maximum of 2640c/kg or 1454c/kg
.27 fi -	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 2020c/kg or 1318c/kg

Act No. 2	0, 1998 CUSTOMS AND EXCISE ACT, 1998		
.30 6	Other, of a inviss exceeding 130 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a max mum of 1410c/kg or 778c/kg
.33 0	- Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39%, with a maximum of 1135¢/kg or 628¢/kg
90 4	- Other	kŋ	22% or 39% with a maximum of 960c/kg or 531c/kg
5516.4	 Contenting less than 85 per cent by mass of artificial stable fibres, mixed mainly or solely with cotton; 		
5516.41 .15 8	= Unbleached or bleached.		
	- Crépo fabilits and seé-sucker fabrics	¥g	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17 4	Other fabrics community known as haircloth and fabrics Stillened with size or the like, community used as interlinings	kg	22% or 39%, with a maximum of 10000-kg or 551c/kg
.20 4	- Other, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 2570c/kg or 1418c/kg
.23 9	- Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m²	ка	22% or 39% with a maximum of 238924y or
25 5	• Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	1312c/kg 22% or 39%, with a maximum of 1830c/kg or
.27 1	Other, of a mass exceeding 130 g/m² but not exceeding		1008o/kg
	200 g/m²	kg	22% or 39% with a maximum of 1280c/kg or 705c/kg
30 1	Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	ka	22% or 39%
		kg	with a maximum of 1040c/kg or 571c/kg
33 6	- Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 690c/kg or
.35 2	- Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	490c/kg 22% or 39% with a
.9C S	- Qiher	kg	maximish of 820c/kg or 454c/kg 22% or 39%
5516.42	- Oyed		with a maximum of 775c/kg or 429c/kg
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Act No. 20, 199	CUSTOMS AND EXCISE ACT, 1998		
.15 4	Crège fabrics aixt seersucke: fabrics	kg	22% or 59% with a maximum of 10000/kg or 55%/kg
.17 0 -	Giher labrics commonly known as harrolath and fabrics stiffened with size or the like, commonly used as interlinings	kç	22% oz 39% With a maximi, miet 1900ekg er 551¢/kg
20 0	Other, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 2570e/kg or 1418e/kg
	Other, of a mass exceeding 70 nm² out not exceeding 90 g/m²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
	- Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 18300kg or 100865kg
.27 8	- Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	ky	22° kgr 39% with a maximum of 1260c/kg or 705c/kg
.so a -	- Other, of a mass excooring 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1040c/kg or 571c/kg
	Other, ut a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% of 39% with a maximum of 690c/kg or 490c/kg
35 U	Other, of a mass exceeding 300 g/m² but not exceeding 350 g/m²	Хg	22% or 39% with a maximum of 820ckg or 454ckg
	Of yarns of different colours:	×ŋ	22% or 39% with a maximum of 775okg or 429okg
-	C:App fabrics and see-sucker fabrics	kg	22% or 39% with a maxin'um of 1000c/kg or 551 c/kg
.12 /	Other labrics commonly known as Paircloth and labrics stiffened with size or Inc like commonly used as interligings	kg	22% or 39% with a maximum of 1000ekg or 551c/kg
20 7	Other, of a mass not exceeding 70 g/m²	kg	22% or 39% with a maximum of 3170c/kg or 1750c/kg
23 1	- Olter, of a mass excepting 70 g/m² but not exceeding 90 g/m²	« 9	22% or 39% with a maximum of 26400/kg or 14546/kg

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.25	8 -	Other of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of
.27	4 - 1	Other is pair assignmenting 130 g/m² but not exceeding 200 g/m²	kg	2020c/sq or 1118c/kg 22% or 39%
30	4	Other, of a mass exceeding 200 g/m² but out exceeding		with a mazimum ut 1410ukg or 776okg
312		250 g/m	kg	22% or 39% with a maximum of 1135c/kg or
33	9	Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	628c/kg 22% or 39% with a
35	5	Other, of a mass exceeding 300 gm² but not exceeding		maximum of 960ckg or 531c/kg
	;	350) q/m²	kg	22% or 39% with a maximum of 890rzkg or 490rzkg
90	a - 1	Other	kg	22% or 39% with a maximum of a00c/kg or 441c/kg
5516,44		inled:		
.15	7 . 1	Fablics commonly known as handloin and lannes stitlened with sizi; or the like, commonly used as interlinings	⊀ Ç	22% or 39% with a maximum of 1000c/kg or
17	3 . (Other fabrics printed with seart designs	kg	6916/kg 22% or 39% with a maximum of 10006/kg or
80	3 . (Officer, of a mass not exceed by 70 gr m²	kg	551c/kg 22% or 39% with a
23	a · ý	Differ, of a mass exceeding 70 ghr ² but not exceeding		nakiaium of 31.70c/kg or 1750c/kg
a-		an gan	4 9	22°s or 39°s with a maximum of 2640c/kg or 454c/kg
.25	1	Differ of a mass exceeding 90 gimi trat unit exceeding 130 geni	kÿ	22% of 39%, with 0 maximum of 2020mkg or
.27		Otner, of a mass exceeding 130 ទូរ៣ ² but not exceed ng 200 g/m ²	kg	1118ckg 22% cr 39% with a maximum of
30	o . c	Dinor, of a mass exceeding 200 g/m² bul not exceeding 250 g/m²	kg.	141Do/kg or 778e/kg 225 yor 394
			Ĭ	with a maximum of 1135c/kg or 626c/kg
.90	٠ - د	Differ	kg	22% of 39% with a maximum of 950c/kg or
5516.9	- Other			531cAg

Act No. 20,	1998 CUSTOMS AND EXCISE ACT, 1998	_	
5516 91 .15 0	Unblesched or bleached Crépo [atprop and seersucker labrics	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17 7	 Other tables community known as hard-orbit and fabrics stiffened with size or the like, commonly used as interthings. 	×g	22° , or 39° k with a maximum of 1000c/kg or 551c/kg
20 7	- Other, of a mass not axtending 70 g/m²	Хy	22° / or 30° / with a rear mum of 25°05'kg or 14165'kg
23 1	- Other, of a mass exceeding 70 gim² bull not exceeding 90 gim²	kg	22% or 39% with a maximum of 2380c/kg or 1312c/kg
.25 В	- Other, of a mass exceeding 90 g/m² but abt exceeding 130 g/m²	kg	22% or 39% with a maximum of 1830c/kg or 1008c/kg
.27 4	Other, of a mass exceeding 130 g/m² but not exceeding 200 g/m²	kg	22% or 39% With a reason unit of 1280c/kg or 705c/kg
3C 4	- Other, of a mass exceeding 200 g/m² hut not exceeding 250 g/m²	∢g	22% or 39% With a maximum of 1040okg or 571g kg
33 9	Other, of a mass excending 250 g/m² but not exceeding 300 g/m²	kg	22 % or 33% with a maximum of 8962/kg or
ė	• Other, of a mass exceeding 360 gm² but not exceeding 350 g/m² —	kq	490c kg 22% or 39%- with a maximum of 820cAg or
.90 0	- Other	kg	454cAg 22% or 39% with a maximum of 775cAg or 429cAg
5516.92 1G 7	Dyed: Orópę labrica and seeraudker fathus	kij	22% or 39% With a maximum of 1000c/kg or 551c/kg
17 3	 Other tabrics commonly known as hard oth and fabrics stiffened with size or the like, commonly used as interlainings. 	kg	225 or 39% with a maximum of 10000kg or
20-3	- Olher, of a mass not exceeding 70 g/ო ²	kg	551c/kg 22% or 39% with a maximum of 2570c/kg or 1418c/kg
23 8	Other, of a mass axcood on 70 g/m² but not exceeding 90 g/m²	kg	22°s or 30°s with a maximum of 23800kg or 13120kg

Act No. 20, 1998	CUSTOMS AND EXCISE ACT, 1998		
25 4 -	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	kg	22% or 39% with a maximum of 18500kg or 10080kg
27 0	Other, of a mass exceeding 130 g/m² but not exceeding 200 g·m²	kg	22% or 39% with a maximum of 1280x/kg c: 705x/kg
3C U -	Other, of a mass exceeding 200 g/m² but out exceeding 250 g/m²	kg	22% or 39% with a maximum of 1040a/kg or 574¢/kg
33 5	Other, of a mass exceeding 250 g/m² but not exceeding 300 g/m²	kg	22% or 39% with a maximum of 890c/kg or 490c/kg
.35 1 -	Other iclia mass exceeding 300 g/m² bullnot exceeding 350 g/m²	λy	225 or 095 with a max mum of 820c/kg or 454c/kg
	Opier	Хg	22% or 99% with a maximum of 775c/kg or 429c/kg
	O yarns of tilferent colours: Crèpe fabries and seessucker fabries	kq	22°s or 39°s with a maximum of 1000c/kg or 55°c/kg
.177 2	Other labrics commonly known as haircloth and labrics stiffened with size or the like, commonly used as intertionings.	kg	22%, or 55%, with 8 maximum of 1000s/kg or 551s/kg
.20 3 -	Other, of a mass not exceeding 70 q/m²	kg	22% of 39% with a maximum of 3170c/kg or 1750c/kg
.23 4	Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m²	k ;j	a25.5 or 39% with a maximum of 26400-kg or 15886/kg
25 C ·	Other, of a mass exceeding 90 g/m² but not exceeding 130 g/m²	< <u>u</u>	22% or 30% with a max mum of 20200kg or 11186/kg
	Other, of a mass exceeding 130 g/m ² but not exceeding 200 g/m ²	ĸŷ	22% or 39% with a neighbor of 14100kg or 7780kg
30 7 -	Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a max mum of 1135c/kg or 628c/kg

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Act No. 20, 1	998 CUSTOMS AND EXCISE ACT, 1998		
.33 1	 Other, of a mass excooding 250 g/m² but not exceed by 		
	300 g/m	kg	22% or 39% with a malomum of 960c/kg or 5316/kg
35 Ө	- Other of a mass exceeding 300 g/m² but not exceeding 350 g/m²	kg	221. or 39°. with a maximum of 890c/kg of 490c/kg
90 Ü	· Othor	ĸģ	22% or 39% with a maximum of 8000kg or 441c/kg
5516 94	Profest.		
.15 2	 Fabrics commonly known as pureleth and fabrics of the like, commonly used as interlinings 	kg	22% or 39% with a maximum of 1000c/kg or 551c/kg
.17 6	- Other facines printed with scart designs	kg	223 - os 39 ⁵ 7 w.lb.a maximuja of 1000c-kg ur 551c/kg
20 €	Other, of a mass not exceeding 70 g/m*	kg	22% or 39% with a maximum of 31706/kg or 17506/kg
23 0	• Other, of a mass exceeding 70 g/m² but not exceeding 90 g/m²	kg	22% or 33% with a maximum of 2640¢/kg or 1709¢/kg
25 7	- Other, of a mass exceeding 90 g·m² but not exceeding 130 g·m²	kş	22% or 39% with a maximum of 2020-ekg or 1118-ekg
07.0	 Other of a mass exceeding 130 g/m² but not exceeding 		
.27 3	200 g/m	ХĠ	22:3 or 39% with a maximum of 1410e/kg or 778e/kg
36 R	- Other, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	≺ŋ	22% or 39% with a maximum of 11356/kg or 6286/kg
90 7	· Other	kg	22°w or 35°/ with a makingmant 96004kg or 5316/kg

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 56

WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF

NOTES:

- This Chapter does not cover the following:
 - (a) Wadding, fell or nonwovens, impregnated, coated or covered with substances or preparations (for example, performes or occannos of Chapter 33, soaps or detergents of heading No. 34.01, poisities, crowns or similar preparations of heading No. 34.05, fabric software of heading No. 38.09; where the textile material is present merely as a carrying medium.
 - b) Textile products of heading No. 58 11;
 - (c) Natural or artificial abrasive cowder or grain, on a backing of left or nonwovens (frontling No. 68 05);
 - (d) Agg omerated or reconstituted mice, on a backing of felt or non-wovens treading No. 68 14), or
 - (e) Metal foil on a hacking of fell or conwovens (Section XV).
- 2 The turn "felt" includes needleloom felt and fabrics consisting of a web of textue libror the cohesion of which has been enhanced by a strick-bonding process using heres from the web itself.
- 3 Headings Nos. 56.02 and 56.03 cover respectively folloand nonwovers, impregnated, coated, covered or taminated with plastics or rubbler whethever the nature of these materials (compact or cellular).
 Heading No. 56.03 also includes nonwovers in which plastics or rubber forms the bonding substance.
 - Headings Nos. 56.02 and 56.03 do not, however, cover the following.
 (n) Fest imprognated, coated, covered or laminated with plastics or rubber, containing 50 per cent or less by weight of textile.
 - material or felt completely embedded in plastics or nibber (Chapter 39 or 40), (b) Norwovens, either completely embedded in plastics or rubber, or entirely contrible or covered on beth sides with such
 - rmainna's provided such obtaining or covering can be seen with the naked eye withing account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strips of colutar plastics or collutar rubbor combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
- 4. Heading No. 56 04 does not cover textilo yaird for strip or the like of heading No. 54.04 or 54 05, in which the enprognation, coaling or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

				Statis-	
Head.	Sub-	(stical-	Rate of
ing	heading		Article Description	Vnit	Duty
56.01			Wadding of Toxtife Materials and Articles thereof: Textile Fibres, not Exceeding 5 mm in Length (Flock). Textile Dust and Mill Neps:		
	5604.10	(— Sanitary towels and tempores, rapk its and earthur liners for babbos and similar sanitary ancies, of wadding	kg	15%
	5601.2		Wasding; other articles of wadding:		
	9001,21	1	Ο cation	kg	15%
	5601.22	8) = Ol manninado I bres	kg	20∿
	5601.20	- 2	! - Other	49	\$0°^
	5601.30	1	= Rextile Book and dust and mill neps	Kg	free
	5602 10		1 —Needleloom fell and stitch-bonded fibre labras	kq	1CYa
	5602.2	•	—Other feat, not impregnated, coated, covered or terminated	ry	1414
	5602.21		S — Of wool or fine an malinair	kg	10%
	5602.29	1	5 = Of other textsle materials	kg	10%
	5602 90	:	O - Other	kg	1C°。
56.03			Nonwovens, Whether or not impregnated, Coated, Covered or Laminated:		
	5803.1		-Ol man-made flaments		
	5603.11		□ Of a mass not exceeding 25 g/m ² :		
	.1	0		kg	20%
	.9	C F		kg	10%
	5693.12		 Of a mass exceeding 25 g/m² but not exceeding 70 g/m²; 		
		0 6		kg	20%
		C (•	kçj	1G%
	5603,13		 Of a mass exceeding 70 g/m² but not exceeding 150 g/m² 		

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.10 4	Impregnated, custed, covered or laminated with plastics	kg	20%
90.2	Other	kÿ	10%
5603.14	= Qt a mass exceeding 150 g/m ⁷ .		
10 0	 Impregnated localed, covered or laminated with plastics. 	kg	20°
.9D 9	Other	kg	10°a
S6C3 9	Orther.	•	
5503.91	 Of a mass exceeding 25 g/m² 		
10 8	 Impregnated, coaled, covered or laminated with plastics 	Mg	20%
.90 6	- Olher	kg	10%
5603.92	= Of a mass exceeding 25 g/m² but not exceeding 70 g/m²		
.1G 4	 Impregnated, coated, covered or larningfed with plaintins 	kg	20%
.90 2	Other	×g	10%
5603.93	 Of a mass exceeding 70 g/m² but not exceeding 150 g/m²; 		
.10 0	 Impregnated, coated, covered or laminated with plastics 	×g	20°%
90 9	· Other	kg	10%
5603.94	د Of a mass exceeding 150 g/m².		
.10 7	 Imprognated, coated, covered as laminated with plastics 	kg	20%
90 5	- Othe:	kg	10%
.04	Rubber Thread and Cord, Textile Covered; Textile Yarn, and Strip and the Like of Heading No. 54.04 or 54.05, impregnated, Coated, Covered or Sheathed with Rubber or Plastics:		
5604 10 1	— Rubber thread and cord, lext/e covered	kg	15%
9604.20	 High tenno by yarm of polyesters, of hylon or other polyemides or of viscose rayon, 		
	Dejroor id Sejtroperami	kg	. 24"
5604 90 6	Crner	kg	15%
k.05 5605.00	Metallised Yarn, Whether or not Gimped, being Textile Yarn, or Strip or the Like of Heading No. 54.04 or 54.05, Combined with Metal in the Form of Thread, Strip or Powder or Covered with Metal	kg	10%
i.06 5605.00 4	(Excluding those of Heading No. 56.05 and Gimpod Horsehoir Yarn); Chenille		
	Yarn (Including Flock Chenille Yarn); Loop Wale-yarn	kg	20%
.07	Yarn (Including Flock Chenille Yarn): Loop Wale-yarn Twine, Cordage, Ropes and Cables, Whether or not Plaited or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics:	kg 	2C*。
	Twine, Cordage, Ropes and Cables, Whether or not Plaited or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or	kg kg	20°.
	Twine, Cordage, Ropes and Cables, Whether or not Plaited or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics:		
5607.10 2	Twine, Cordage, Ropes and Cables, Whether or not Plaited or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: —Of jute or other textile liast libras of heading Nn 53 03 —Of sisa, or other textile libras of the genus Agave		
5607.10 2 5607.2	Twine, Cordage, Ropes and Cables, Whether or not Plaited or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: —Of jute or other textile liast libres of heading Nn 53 03 —Of sisal or other textile fibres of the genus Agave = Binder or balar twine Other	kg	23°,
5607.10 2 5607.2 5607.21 3	Twine, Cordage, Ropes and Cables, Whether or not Plaited or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: —Of jute or other textile libres of heading Nn. 53 63 —Of sisal or other textile fibres of the genus Agave = Binder or baller twine Other	kg kg	23%
5607.10 2 5607.2 5607.21 3 5607.29 4	Twine, Cordage, Ropes and Cables, Whether or not Plaited or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: —Of jute or other textile liast libres of heading Nn 53 03 —Of sisal or other textile fibres of the genus Agave = Binder or balar twine Other	kg kg kg	23°, 23°, 23°,
5607.10 2 5607.2 5607.21 3 5607.29 4 5607.30 1	Twine, Cordage, Ropes and Cables, Whether or not Platted or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: —Of jute or other textile liast libres of heading Nn. 53-03. —Of sisal or other textile fibres of the genus Agave. = Binder or balar twine	kg kg kg	23°, 23°, 23°,
5607.10 2 5607.2 5607.21 3 5607.29 4 5607.30 1	Twine, Cordage, Ropes and Cables, Whether or not Platted or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: —Of jute or other textile liast libres of heading Nn. 53-03. —Of sisal or other textile fibres of the genus Agave. — Binder or balar twine. — Other. — Of abasa (Man: a hemp or Musa loxtilis Neo) or other hard (leaf) fibres. Of polychytede or polypropylone. — Binder or balar twine. — Other.	kg kg kg kg	23°. 23°. 23°. 23°. 23°.
5607.10 2 5607.2 5607.21 3 5607.29 4 5607.30 1 5607.4 5607.41 3 5607.49 3	Twine, Cordage, Ropes and Cables, Whether or not Platted or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: —Of jute or other textile liast libres of heading Nn i 53 03. —Of sisal or other textile libres of the genus Agave. — Bender or baller twine	kg kg kg kg	23°. 23°. 23°. 23°. 23°.
5607.10 2 5607.2 5607.21 3 5607.29 4 5607.30 1 5607.41 2 5607.49 3 5607.60 0 5607.90	Twine, Cordage, Ropes and Cables, Whether or not Platted or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: Or, the or other textile liast libras of heating Nn is 3,03. Ot sisal or other textile libras of the genus Agave. Bender or baller twine. Other	kg kg kg kg kg	23°. 23°. 23°. 23°. 23°. 23°.
5607.10 2 5607.2 5607.2 3 5607.29 4 5607.30 1 5607.4 5607.4 3 5607.49 3 5607.60 0 5607.90 .10 6	Twine, Cordage, Ropes and Cables, Whether or not Platted or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: -Of the criother textile liast libres of heating Nn is 3,03. -Of sisal or other textile libres of the genus Agave. - Binder or baller twine. - Of abada (Man: a hemp or Musa textiles Nee) or other hard (leaf) fibres. Of polychytene or polypropylose. - Binder or baller liwrite. - Of other syntetic fibres. - Other. - Binded inchalign dargut of artificial fibries.	kg kg kg kg kg	23° v 23° v 23° v 23° v 23° v 23° v 5° v
5607.10 2 5607.2 5607.21 3 5607.29 4 5607.30 5 5607.41 2 5607.49 3 5607.60 0 5607.90	Twine, Cordage, Ropes and Cables, Whether or not Platted or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: -Of the criother textile liast libres of heating Nn is 3,03. -Of sisal or other textile libres of the genus Agave. - Binder or baller twine. - Of abada (Man: a hemp or Musa textiles Nee) or other hard (leaf) fibres. Of polychytene or polypropylose. - Binder or baller liwrite. - Of other syntetic fibres. - Other. - Binded inchalign dargut of artificial fibries.	kg kg kg kg kg kg	23°. 23°. 23°. 23°. 23°. 23°.
5607.10 2 5607 2 5607 21 3 5607.29 4 5607 30 1 5607 4 5607 41 2 5607.49 3 5607.90 10 6	Twine, Cordage, Ropes and Cables, Whether or not Platted or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: -Of the criother textile liast libres of heating Nn is 3,03. -Of sisal or other textile libres of the genus Agave. - Binder or baller twine. - Of abada (Man: a hemp or Musa textiles Nee) or other hard (leaf) fibres. Of polychytene or polypropylose. - Binder or baller liwrite. - Of other syntetic fibres. - Other. - Binded inchalign dargut of artificial fibries.	kg kg kg kg kg kg kg	23° v 23° v 23° v 23° v 23° v 23° v 5° v
5607 2 5607 21 3 5607 29 4 5607 30 1 5607 41 2 5607 41 2 5607 50 0 5607.90	Twine, Cordage, Ropes and Cables, Whether or not Platted or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: —Of the criother textile liast libras of heading Nn is 3.03. —Of sisal or other textile libras of the genus Agave. — Bender or baller twine. — Of abasa (Manela hemp or Musa loxtilis Neo) or other hard (leaf) fibras. Of polyothytede or polypropylone. — Binder or baller liwrine. — Of other syntetic fibras. — Other. — Braided increation cargut of artificial fibras. — Other. Knotted Netting of Twine, Cordage or Rope; made up Fishing Nets and Other Made up Nets, of Textile Materials: — Of maningde textiling materials.	kg kg kg kg kg kg kg	23° v 23° v 23° v 23° v 23° v 23° v 5° v
5607.10 2 5607.2 3 5607.29 4 5607.30 3 5607.4 5 5607.49 3 5607.60 0 5607.90 .10 6 .90 4	Twine, Cordage, Ropes and Cables, Whether or not Platted or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: —Or, the or other textile liast libras of heading Nn. 53-03. —Of sisal or other textile libras of the genus Agave. — Bender or baller twine. — Of abada (Manca hemp or Musa textilis Nee) or other hard (leaf) fibras. Of polyelaytede or polypropylose. — Binder or baller liwrite. — Of other syntetic fibras. — Of other syntetic fibras. — Other. — Knorted Netting of Twine, Cordage or Rope; made up Fishing Nets and Other Made up Nets, of Textile Materials: — Made up fishing nets.	kg kg kg kg kg kg kg	23°, 23°, 23°, 23°, 23°, 23°, 23°,
5607.10 2 5607.2 3 5607.29 4 5607.30 3 5607.4 5607.49 3 5607.60 0 5607.90 .10 6 .90 4	Twine, Cordage, Ropes and Cables, Whether or not Platted or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: -Ot jute or other textile liast libres of heading Nn. 53-03. -Ot sisal or other textile liast libres of the genus Agave. - Bender or baller twine. - Other. - Of abada (Man: a hemp or Musa textiles Nee) or other hard (leaf) fibres. Of polychytene or polyphopylope. - Binder or baller liwrite. - Other. - Other. - Other. - Charted netration cargut of artificial fibres. - Other. Knotted Netting of Twine, Cordage or Rope; made up Fishing Nets and Other Made up Nets, of Textile Materials: - Other. - Made up fishing nets. - Other.	kg kg kg kg kg kg kg	23°, 23°, 23°, 23°, 23°, 23°, 5°, 23°,
5607.10 2 5607.2 3 5607.29 4 5607.30 3 5607.4 5 5607.49 3 5607.60 0 5607.90 .10 6 .90 4	Twine, Cordage, Ropes and Cables, Whether or not Platted or Braided and Whether or not Impregnated, Coated, Covered or Sheathed with Rubber or Plastics: - Of the crother textile liast libres of heating Nn 53 03. - Of sisal or other textile liast libres of the genus Agave. - Binder or baller twine. - Of abada (Man: a hemp or Musa textilis Nee) or other hard (leaf) fibres. Of polychytene or polypropylose. - Binder or baller liwrite. - Of other syntetic fibres. - Other. - Charged interation dargut of artificial fibries. - Other. Knotted Netting of Twine, Cordage or Rope; made up Fishing Nets and Other Made up Nets, of Textile Materials: - Other man-made textilin materials. - Made up fishing nets.	kg kg kg kg kg kg kg	23°, 23°, 23°, 23°, 23°, 23°, 5°, 23°,

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 57

CARPETS AND OTHER TEXTILE FLOOR COVERINGS

NOTES

- 1. For the purposes of this Chapter, the farm "carpets and other taxtile floor coverings" means floor coverings in which trixt le materials serve as the exposed surface of the article when in use and includes articles having the characteristics of toxtile floor coverings but inlanded for use for other purposes.
- This Chapter does not cover floor covering underlays.

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				Statis-	
Head-	Sub-	Ċ		stical-	Rate of
Ing	heading	D	Article Description	Unit	Duty
			,		
57.DI			Carpets and Other Textile Floor Coverings, Knotted, Whether or not Made up:		
	5701.10	2	- Of wool or line animal hair	m²	30%
	5701.90	9	—Of other text lie materials	'nč	30%
57.02			Carpets and Other Textile Floor Coverings, Woven, not Tufted or Flocked, Whether or not Made up. Including "Kelem", "Schumacka", "Karamanie" and Similar Handwoven Rugs:		
	5702.10	ű	— "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	m^2	30%
	5702.20	C	—Floor covenings of coconut libres (con)	m²	30%
	5702.3		— Other, of pile construction, not made up.		
	5702.31	1	Of word or line animal hair	m ²	30%
	5702.32	8	= Of man-made textile malerials	in ^p	30%
	5702 39	2	- Of other fextile materials	m ²	30%
	5702.4		—Other, of pile construction, made up		
	5702.41	6	- Of wool or Line animal bair	m²	3C%
	5702.42	2	= Of mac-made textito materials	m²	30%
	5702.49	7	- Of other textito materials	m ²	30%
	5702.5		 Other, not of pile construction, not made up: 		
	5702.51	0	= Of wool or line an malifiair	m²	30%
	5702 52	7	■ Of man-made text to materials	m ²	30%
	5702 59	:	= Of other text to materials	m ²	30%
	5702 9		 Other, not of pile construction, made up: 		
	5702 91	9	= Of wool or fine animal hair	m²	30%
	5702 92	9	= Of man-made toxt to materials	m*	30%
	5702 99	.3	= Of other textile materials	LU ₂	30° -
57,03			Carpets and Other Textile Floor Coverings, Tuffed, Whether or not Made Opt		
	5703.10	0	—Of wool or tine animal hair	m²	30° v
	5703.20	4	 Of nylon or other polyamides 	តា ²	30°2
	5703 30	9	—C⁴ other man-made lexule materials	nu _y	30.2
	5703.90	6	—Of other textre materials	m².	30∿
57.04			Carpets and Other Textile Floor Coverings, of Fels. Not Tutted or Flocked, Whether or Not Made Up:		
	5704 10	3	—Tiles, having a maximum surface area of 0,3 m²	m"	30%
	5704 90	5	—Other	m²	30%
57.05	5705.00	2	Other Carpela and Other Textile Floor Coverings, Whether or Not Made Up	:n ²	30°4

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

NOTES:

- 1 This Chapter does not apply to leadile fabrics referred to in Note 1 to Chapter 59, impregnated, coaled, covered or laminated and other goods of Chapter 59.
- 2 Heading No. 58.01 also includes woven weft pilo fabrics which have not yet had the floats out lot which stage they have no pile standing up.
- 3. For the purposes of heading No. 58.03, "gauze" means a labor with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which will threads pass.
- 4 Heading No. 58.04 does not apply to knotted not fazzics of twine-cordage or rope, of troading No. 50.08
- 5. For the purposes of liquiding No. 58.06, the expression "narrow waven labries" means
 - (a) Woven fabrics of a width not expecting 30 cm, whether woven as such or out from wider pieces, provided with salvedges, (woven, gummed or otherwise made) on both edges;
 - (b) Tubi, at woven tables of a flahened width not exceeding 30 cm, and
 - (c) Bias beroing with holded edges; of a width when unfolded not exceeding 30 cm. Narrow waven fabrics with waven fruges are to be classified in heading No. 58 98.
- In heading No. 58 10, the expression fembroidery* means, interallia, embroidery with metal or glass thread on a visible ground of textile fathric, and sown appliquiwork of sequent, beads or enamental mosts of textile or other materials. The heading does not apply to needlework tabestry (heading No. 58 05).
- In addition to the products of heading No. 58.09, this Chapter also includes articles made of metal thread and of a kind used an apparet, as furnishing tabrics or for similar purposes.

ADDIT ONAL NOTES.

For the purposes of needings Nos. 58 O1, 58 O2 and 58.04, the expression impregnated, coated, covered to faminated and not be taken to include labors in which the impregnation, coating, covering or famination cannot be seen with the naked eye.

Head-	Sub-	c		Statis- stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
58.01			Woven Pile Fabrics and Chenille Fabrics (Excluding Fabrics of Heading No. 58.02 or 58.06):	·· . •• ·	
	5801.10	4	—Cf wook or line animal fair	kg	22's 0r 39% with a maximum of 2150ckg or 1191ckg
	5801.2		—Olicotton		
	5801,21	5	Undut well pilo labrics	kg	22% 0r 39% with a maximum of 21696/kg or 11916/kg
	58C1.22	- 1	- Cut conduray	kg	Irea
	5801,23		- Othor woft pile fabrics	kg	22% 07.39% with a maximum of 2160c/kg or 1191c/kg
	5801 24	4	→ Warp pile labrics, pingt (uncut)	kg	22% Of 39% with a maximum of 2160c/kg or 1191c/kg
	5801 25	0	= Warp pile fabrics cult	kg	22% or 39% with a maximum of 24600/xg or11910/kg
	5801.26	7	= Chenil e labrics	kg	22% 01 39% with a maximum of 21600kg or 11910/kg
	5801.3		- Of man-made ficres.		
			:		

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5801.31 9	= Uncut welk pile fabrics	kg	28°0 (r.39°0) with a marcanim of
			21695/kg er
5801 32 6	- Cut corduray	ka	1191c/kg free
5801 33 - 2	- Other well jule tabrics	kg kç	22% 0139%
0001.30	21.11.1 15.11 21.11 11.11	t.	Weith is
			maximum of 2160c/kg or 1191c/kg
5501.34	= Warp pile fabrics, plngl (unduf).		
07 6	 Velvet, of a mass exceeding 275 g/m²	kg	25%
.90 4	- Olher	kg	13°°
5801 35	a Warp pile fabrics, cut		
07 2	Velvet, of a mass excauding 275 g/in ²	kg	25%
.90 0	- Olher	kg	1:3%
5601.36 1	2 Chenille labries	kg	22% 0r 39% with a regordant of
500x B0	Dive		2160ckg or 1191ckg
5801.90 0	- Diher	kg	22% Ur 39% With a
			maximum of 2160c/kg or 1191c/kg
	Taran Taran Mark and Giral and Markey Transfer of the American State of the State o		.
59.02	Terry Towelling and Similar Woven Terry Fabrics (Excluding Narrow Fabrics of Heading No. 58.06); Tufted Textile Fabrics (Excluding Products of Heading No. 57.03):		
5B02.1	—Terry lowelling and similar wover leny labour of cotton		
5802 11 4	= Unbleached	kg	22°4 or 39°.
		-	with is
			maximum of 2160c/kg
			ort 191c/kg
5802.19	- Otnes	kg	22% or 39%
			with B Maximum of
			2160c/kg
5000 (10	W		or1191c/kg
5862 20 2	 Terry towelling and similar woven terry labries, of other text) is materials. 	kg	22% or 39% with a
			maximum of 21600/kg cr11910/kg
5802.30	: Tuffed lexite fabrics	kg	22% or 39%
			with a maximum of 2160c/kg
			6r1191r/kg
60.03	Gauze (Excluding Namow Fabrics of Heading No. 58.06):		
	— Comen	kg	1005
5803 90 B		kg	10°.
58.04	Tulle and Other Net Fabrics, (Excluding Woven, Knitted or Crocheted Fabrics); Lace in the Place, in Strips or in Morifs (Excluding Fabrics of Heading No. 60.02):		
5904 10 (—Tulkes and other net facrics	kg	Irea
5804.2	Mechanically made lace:	-	
5804.21 (·	kg	22%
5804 29 7	Other textile material	kg	22"
5804 30 4	- Hand-mado laco	kg	Iree
58.05 5805 00 4	Mand-woven Tapestries of the Type Gobelins, Flanders, Aubusson, Seauvals and the Like, and Needle-worked Tapestries (For Example, Peth Point, Cross		·· -····
	Stitch), Whether or Not Made up	kg	20%
58.0 6	Narrow Woven Fabrics (Excluding Goods of Heading No. 58.07); Narrow Fabrics Consisting of Warp Without Welt Assembled by Means of An Adhesive (Bolducs):		
5906.10 2	fabrics	kg	39%。
580 6 20 - 7	Other woven faithes, containing by mass 5 per cent or more of elastomene yarn or nitbber thread		

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		kg	39%.	
5806.3	—Other woven labrics.			
5606.31 (kg	3941	
5606.32		kg	39%	
5806.39		kç	39°^	
5805.40			f. a	
	adhesive (boldads)	. Xg	frég	
3.07	Labels, Badges and Similar Articles of Textile Materials, in the Piece, in Str or Cut to Shape or Size, Not Embroidered:	rips		
5807.1C		kg	25%	
5807.90	Other.			
.0	Of wood for of jute felt, in the piece of in regrangles.	vil	39° ₀	
20		8g	39%	
.30		kg	39"5	
90		krj	25%	
	. Other			
1.08	Braids			
SECA NO	—Braids in the diece			
.10	- Slastic braids	kg	39% -	
.9D		kg	25%	
5808 90	i - Other	ka	39%	
k 09 5809.00	Woven Fabrics of Motal Thread and Woven Fabrics of Metallised Yari Heading No. 56.05, of a Kind Used in Apparel, as Furnishing Fabrics or Similar Purposes, not Elsewhere Specified or Included	tor	105	
	attiliar ryrpuses, not disentiate specties or includes	kg		
.10	Embroidery in the Piece, in Strips or in Motifs:			
5810.10	- Embroidery without wis bleig round:			
.10		4g	5%.	
90		_	22:6 or 39%	
30		kg	with a ตาลมศายตาด! 2 160c/kg	
50100	Philips and and are		nr\\9tckg	
5810.9	Other emb-oldery			
5810.91	- Or cotton:			
10.1		₹ij	S -	
.90	- Olher	kg	22% Cr 39% with A max mum of 2 1600/kg	
			or 11916/kg	
5810.92	= Of man-made fibres:			
10	•	κil	5%	
.90	. Other	kg	22% 0/ 39% with a max mum of 2 1500/kg	
			ur 1191 ⊵ kg	
5810.99	 Of other texhie malenals. 			
10 -	- Lace emb:oide:y	kg	5%	
.90		kg	22% Cr 39% With a max.mum of 3 2000/kg cr11910/kg	
3.41 5811.00	Quilted Textile Products in the Piece, Composed of One or More Layer Textile Materials Assembled with Padding by Sutching or Others (Excluding Embroidery of Heading No. 58.10):	s of	. • - • • •	
.45		not		
	implegnated, coated, covieted or farminated	. kg	Ireo	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 59

IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

NOTES.

- Except where the context atherwise requires, for the purposes of this Chapter the expression "lexitle labrics" applies only to the woven labrics of Chapters 50 to 55 and theadings Nos. 58,00 and 58,06, the braids and ornamental trimmings in the piece of heading No. 58,08 and the knitted or crocketed fabrics of heading No. 60,02.
- Meading No. 59.03 applies to:
 - (a) Textile fabrics, imprograted, coxeed, covered or laminated with plastics, whatever the mass per square metre and whatever too nature of the stastic material (compact or call, ar) excluding.
 - (1) Fabrics in which the impregnation, coaling or covering cannot be seen with the naked eye fusually Chapters 50 to 55, 58 or 60) for the purpose of this provision, ac account should be taken of any resulting change of colour.
 - (2) Products which cannot, without fractioning, by bent manually around a cylinder of a districtor of 7 mm, at a temperature between 15° and 30°C (usually Chapter 39);
 - (3) Products in which the textle febric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the raiked dive with no account being taken of any resulting change of colour (Chapter 39).
 - (4) Fabrics partially dualed or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
 - (5) Plates, shed is or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for prentording purposes (Chapter 39), or
 - (6) Text's products of heading No. 58 11;
 - (b) Fabrics made from yarn, strip or the like, imprograted, coated, covered or sheathed with plastics, of heading No. 56.04.
- For the purposes of heading Nn: 59.05, the expression "textile wall coverings" applies to products in talks, of a width of not less than 45 cm, suitable for wait or certain decoration, consisting of a textile surface which has been fixed on a backing or has been freated on the back (impregnated or coated to permit pasting).

This heading does not however, apply to wall coverings consisting at feetile flock or dust lixed directly on a backing of paper (heading No. 48.14) or on a textile backing (generally heading No. 59.07).

- 4 For the purposes of heading No. 59.06, the expression "robberised textile fabrics" means
 - (a) Textile fabrics impregnated, coaled, covered or laminated with subbor.
 - (i) Ola mass of not more than 1,500 g/m², or
 - (ii) Olio mass of more than 1,500 g·m² and coron ring more than 50 per cert by mass of textile material,
 - (b) Fabrics made from yarn, step or the like, impregnated, covered or sheathed with subber, of heading No. 56.04;
 - (c) Fabrics composed of parallel textilo yams agglornerated with rubber, mespective of their mass per square metro.

This heading does not however, apply to plates, sheets or strips of cellular rubber, combined with textile fabric, where the textile labric is present merely for re-inforcing purposes (Chapter 40) for textile products of heading No. 58.11.

- Heading No. 59,07 does not apply to:
 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapter 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colors;
 - (b) Fabrics painted with designs (other than partial canvas being theathcal scientify, aftigle back-cloths or the like);
 - (c) Fabrics partially covered with flock, dust, powdered cork or the "ke and bearing designs resulting from these treatments. However, imitation pile tables remain classified in this heading.
 - (d) Fabrics finished with normal dressings having a basis of arrivaceous or similar substances.
 - (e) Wood veneered on a backing of textilo labitos (heading No. 44.08).
 - (f) Natural or artilipal absasive powder or grain, on a backing of textile fabrics (heading No. 68 55).
 - (g). Agglomerated or reconstituted mical, on a backing of text/le labrics (heading No. 68 14), or
 - (h) Metal Ioil on a backing of textile fabrics (Section XV)
- 6 Heading No. 59 10 does not apply to:
 - (a) Transmission or conveyor bolling of textile material, a thickness of less their 3 mm; or
 - (b) Transmission or conveyor belts or belting of toxtre tablic impregnated, coaled, covered or laminated with rubber or made from textilinityation coxid impregnated, coated, covered or sheathed with rubber (heading No. 40.10).
- 7 Heading No. 59.11 applies to the following goods, which do not fall in any other heading of Section XX.
 - (a) Textile products in the prece, cut to length or simply cut to rectangular (including square) shape (excluding those having the character of the products of heading Next 59.08 to 59.10), the following only.
 - (i) Lextle fabrics, let and fell-lined woven labrics, coaled, covered or laminated with rubber, leather or other material, oil a kind used for card clothing, and similar tables oil a kind used for other technical purposes, including narrow fabrics made of velvet imprognated with rubber, for covering weaking specifies (weaking beams);
 - (ii) Bolling cloth,

- (iii) Straining cloth of a land used in oil cresses or the like, of textle malenator of human hair
- (iv) Flat woven toxtle fabrics with midtiple warp or work, whether or not felted, impregnated or cowind, of a kind used in machinery or for other technical purcoses:
- (v) Textile tabrics reinforced with metal, of a kind used for technical purposes;
- Cords, braids and eselfice, whether or not control, impregnated or reinforced with metal, of a kind used in industry
 as packing or tubricating materials.
- (b) Text/e arboles (excluding those of headings Nos. 59.08 to 59.10) of a kind used for technical purposes (for example, text/e tables and telts, endless or httpd with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or appeals), gaskels, washers, polishing discs and other mach nery parts).

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lead-	Sub-	C		stical-	Rate of	
		•				
log	heading	0	Article Description	Unit	Duty	
10.08			Textile Fabrics Coated with Gum or Amylaceous Substances, of a Kind Used for the Outer Covers of Books or the Like; Tracing Cloth; Prepared Printing Canvas; Buckram and Similar Stiffened Textile Fabrics of a Kind used for Hat Foundations:			
	5901 10	5	Textile labrics coaled with gum or amylaceous substances, of a kind used for the outer covers of books or the like	kṛj	free	
	5901 90		—Other	ŭ		
	.10	1 5	= Tracing cloth	kg	1605	
	20	7	a. Propored painting canvas	kç	Ingo	
		4	 Other, woven containing more than 50 per centice lulosic fibres. 	kg	20%	
	.90) B	≟ Other	kg	15%	
9.02			Tyre Cord Fabric of High Tenocity York of Nylon or Other Polyamides, Polyasters or Viscose Rayon:		-	
	5902.10	9	- Of nylon or other polyamides	kg	15%	
	5902.20	4	Of po'yesters	kg	15%	
	5902 90	G	—Other	kg	15%	
9.03			Textile Fabrics Imprognated, Coaled, Covered or Laminated with Plastics (Excluding those of Heading No. 59.02):			
	5903.10		-With polyvinyl caloride			
		0	 In a plain weave, of a mass of the basic textile fabric exceeding 340 g/m², commonly known as carryes or duck, surface coated. 	L.	15%	
	20	a	Electrical insulating tape	kg eu	550	
		5	Olia kind commonly used for interluangs	ky Kg	25%	
) 2	- Other, incorporating glass microspheres	ng kg	free	
		9	= Other	19 19	25%	
	5903.20		With polyureihane.	'9	20.0	
) 5	= In a plain weave, of a mass of the basic textue fabilic exceeding 340			
		•	g/m ² , commonly known as canvas or duck, surface-coated	49	15%	
	20	2	- Electrical insulating tape	kg	5%	
	.30	7	- Of a kind commonly used for interlinings	kg	25°a	
	40	7	 Other, incorporating gloss microspheros . 	kg	treo	
	90	3	- Other	kg	25%	
	5903.90		—Olher:			
	1())	 In a plair weave, of a mass of the hasic textile fabric exceeding 			
			340 g/m ² commonly known as canvas or duck, surface-coaled	kg	15%	
) 4	- Electrica insulating tape	kg	5°6	
) 1	- Of a kind commonly used for into/inings.	kģ	25%	
		3 2	 Other, incorpurating glass microspheres. Other and a second from the application of the application. 	kg	Iree	
		9	 Other, of a mass of less than 200 g/m² and a width or circumference exceeding 200 rmm Other, of a mass of 260 g/m² or more and a width or circumference 	kg	20 %	
	5.	, 10	oxceeding 200 mm	kg	20∻5	
	.90	5	Qihei	kg	25%	
			12 days 100 days and 100 days			
9.04			Lingleum, Whether or not Cut to Shape; Floor Coverings Consisting of a Costing or Covering Applied on a Textile Backing. Whether or not Cut to Shape:			
	5904.40 5904.9	7	—Linoleum	m ²	10%	
	5904,91	3	- With a basic consisting of needloloom felt or nonwovens	/m²	20%	
	5904 92	6	= With other textile base	m²	20%	
9.05	5905 00		Textile Wall Coverings:			
	.20	0 (—Of talle or other net fabrics or lace	em²	free	
	.30	8 (—Of parallol textile yarns with backing of paper	m ⁷	free	
	.90	1	—Other	m²	25%	
					· · · • • · · · · · · · · · ·	
9.06	5906.10		Rubberlsed Textile Fabrics (Excluding Those of Heading No. 59.02): "— Adhesive tape of a width not exceeding 20 cm.			

	No. :	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
20	9	Other fabrics combined with cellular rupbor	kg	20%
.90	1	= Other	kg	15%
5906 9		—Other		
5906.91		 Knitted or crochotod 		
	4	 Impregnated, coaled or covered with subber. 	kg	15%
	2	- Other	kg	25%
5906.99		= Other	L.a.	000-0-000
10	9 5	- Combined with cellular rubber	kg	22% 0: 39% with a maximum of 2160c/kg of
or.	3	- Olner	×g	11916kg 19%
		•••••••••••••••••••••••••		
7 5907.00		Textile Fabrics Otherwise Impregnated, Coated or Covered: Painted Canvas Being Theatrical Scenery, Studio Back-cloths or the Like:		
.0))	 Fabrics in a plain weave, of a mass of the basic textile fabric exceeding 340 g/m², commonly known as carrya's or rluck, surface-coated	kg	15%
20	8 (—Bandages, plasters and the like, containing zinc oxido; fracture bandages coated		
		with plaster	kg	17,5%
.30	15	—Odlelots	kg	free .
.40	2	—Gratting tape for trees	kg	free
.90) 6	←Electrical insolating tape	kg	5%
.60	7	—Painted canvas, being theatrical scenery, studio back-cloths or the tike	kg	20%
90	1	Other, of a width exceeding 20 cm, but not exceeding 40 cm,	kg	Iree
.90	9	—Other	kg	39°.
5908.DO		Yextile Wicks, Woven, Plaited or Knitted, for Lemps, Stoves, Lighters, Candles or the Like; Incandescent Gas Mantles and Tubular Knitted Gas Mantle Fabric Therefor, Whether or Not Impregnated;		
10	4	—Candlewick	<g< td=""><td>25°%</td></g<>	25°%
.20	1	—Gas mactles	٠g	5%
) 2	—Other	• <u>·</u>	20%
5009.00	٥	Toxille Hosepiping and Similar Textile Tubing, With or Without Lining, Armour or Accessories of Other Materials	kg	15%
5910,00		Transmission or Conveyor Belts or Belting, of Textile Material, Whether or Not Impregnated, Coated, Covered or Laminated with Plastics, or Reinforced with Material:	,	•••••
.50	8 (—Transmission beits or beiting	kg	5%
40	9	—Conveyor belts or bolling		
			kg	20%
)		Textile Products and Articles, for Technical Uses, Specified in Note 7 to This	kg	20%
591110			kg	20%,
5911 10) 6	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: —Textile fabrics, fell and lelt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material of a kind used for condictothing, and similar fabrics of a kind used for other technica, purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): —Narrow fabrics, made of velvet impregnated with rubber, for covering weaving		
5911 10 .10		Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: —Textile fabrics, fell and left-lined waven tablics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technica, purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): —Narrow fabrics, made of volvet impregnated with rubber, for covering weaving spindles (weaving beams).	kg	42°;
5911 10 .10) 4	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: —Textile fabrics, fell and lelt-lined waven tablics, coated, covered or laminated with rubber, leather or other material of a kind used for cardictothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): —Narrow fabrics imade of velvet impregnated with rubber, for covering weaving spindles (weaving beams): —Other	kg kg	42°. I'ee
5911 10 .10 .90 5911.20		Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: —Textile fabrics, fell and lelt-lined woven tablics, coafed, covered or laminated with rubber, leather priction material of a kind used for cardictathing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): —Narrow fabrics imade of velvet impregnated with rubber, for covering weaving spindles (weaving beams): —Other —Bolting sloth, whather or not made up.	kg	42°;
5911 10 .10 .90 5911.20 5911 3) 4	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: —Textile fabrics, fell and lelt-lined waven tablics, coafed, covered or laminated with rubber, leather or other material of a kind used for cardictothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): —Narrow fabrics imade of velvet impregnated with rubber, for covering weaving spindles (weaving beams): —Other —Bolting cloth, whather or not made up —Textile fabrics and fells, endless or fitted with Inking devices, of a kind used in paper-making or sinvlar machines (for example, for pulp or asbestos-coment):	kg kg	42°. I'ee
5911 10 .10 .90 5911.20	3	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: —Textile fabrics, fell and lelt-lined woven tablics, coafed, covered or laminated with rubber, leather or other material of a kind used for cardiciothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): —Narrow fabrics imade of velvet impregnated with rubber, for covering weaving spindles (weaving beams): —Other: —Bolting cloth, whather or not made up. —Textile fabrics and fells, endless or fitted with Inking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-conent): = Other mass of less than 650 g/m².	kg kg	42°. I'ee
5911.10 .10 .90 5911.20 5911.31 5911.32	4 0	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: —Textile fabrics, fell and lelt-lined woven tablics, coafed, covered or laminated with rubber, leather or other material of a kind used for condiciothing, and similar fabrics of a kind-used for other technical purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): —Narrow tabrics imade of velvet impregnated with rubber, for covering weaving spindles (weaving beams): —Other: —Bolting cloth, whether or not made up: —Textile labrics and fells, endless or fitted with tinking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-coment): = Otia mass of less than 650 g/m². —Otia mass of less than 650 g/m².	kg kg kg	42°; 1'ee fred
5911.10 .10 .90 5911.20 5911.31 5911.32 5911.40	3	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: —Textile fabrics, fell and lelt-lined woven tablics, coaled, covered or laminated with rubber, leather or other material of a kind used for cord ciothing, and similar fabrics of a kind used for other technica, purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): —Narrow fabrics inside of velvet impregnated with rubber, for covering weaving spindles (weaving beams). —Other. —Bolting cloth, whether or not made up. —Textile fabrics and fells, endless or fitted with Inking devices, of a kind used in paper making or sinvlar machines (for example, for pulp or asbestos-connective of a mass of less than 650 g/m². —Other amass of 650 g/m² or more. —Straining cloth of a kind used in oil presses or the like, including that of humain hair.	kg kg kg	42°; Iree free free
5911.10 .10 .90 5911.20 5911.31 5911.32 5911.40 5911.90	4 0 2	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: — Textile fabrics, felt and left-lined woven tablics, coaled, covered or laminated with rubber, leather or other material of a kind used for cord cibiling, and similar fabrics of a kind used for other technica, purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): — Narrow fabrics imade of velvet impregnated with rubber, for covering weaving spindles (weaving beams): — Other — Bolting cloth, whather or not made up — Textile fabrics and felts, endless or fitted with tinking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-comontile of a mass of less than 650 g/m². — Other — Other — Other — Other	kg kg kg kg kg	42% tree free tree tree
5911.10 .10 .90 5911.20 5911.31 5911.32 5911.40 5911.90	4 0 2	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: —Textile fabrics, fell and lelt-lined woven fabrics, coaled, covered or laminated with rubber, leather or other material of a kind used for cord cibiling, and similar fabrics of a kind used for other technica, purposes, including narrow fabrics made of volve; impregnated with rubber, for covering weaving spindles (weaving beams): —Narrow fabrics imade of velvet impregnated with rubber, for covering weaving spindles (weaving beams): —Other —Bolting cloth, whather or not made up —Textile fabrics and fells, endless or fitted with linking devices, of a kind used in paper-making or sinvlar machines (for example, for pulp or asbestos-comontile) —Other —Other —Straining cloth of a kind used in oil presses or the like including that of human hair —Other —Polishing and guinding buffs	kg kg kg kg kg	42% tree free tree tree 20%
5911.10 .90 5911.20 5911.31 5911.32 5911.40 5911.90	4 0 2	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: — Textile fabrics, fell and lelt-lined woven fabrics, coated, covered or laminated with rubber, leather or either material of a kind used for cardicipating, and similar fabrics of a kind used for other technica, purposes, including narrow fabrics made of velve; impregnated with rubber, for covering weaving spindles (weaving beams): — Narrow fabrics imade of velvet impregnated with rubber, for covering weaving spindles (weaving beams): — Other. — Bolding cloth, whether or not made up. — Textile fabrics and fells, endless or fitted with Inking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-comont): = Other mass of less than 650 g/m². — Other mass of 650 g/m² or more. = Straining cloth of a kind used in oil presses or the like, including that of human hair. — Other — Polishing and guinding buffs. — Filler elements so table for use with motor vehicles.	kg kg kg kg kg kg	42% tree free tree free 20% 20%
5911.10 .90 5911.20 5911.31 5911.32 5911.40 5911.90 .10	4 0 2 2 2 4 4 6 4 4	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapters Textile fabrics, tell and lelt-lined woven tablics, coated, covered or laminated with rubber, leather or either material of a kind used for cardicipating, and similar fabrics of a kind used for other technica, purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams): Narrow fabrics imade of velvet impregnated with rubber, for covering weaving spindles (weaving beams): Other Bolting cloth, whather or not made up. Textile fabrics and fells, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-conont): Of a mass of less than 650 g/m². Of a mass of 650 g/m² or more. Straining cloth of a kind used in oil presses or the like, including that of human hair. Other Polishing and guinding buffs Filler elements so table for use with motor vehicles.	kg kg kg kg kg kg	42% tree free tree 20% 20% 5%
5911.10 .90 5911.20 5911.31 5911.32 5911.40 .10 .20 .40	4 0 2 2 2 4 2 1	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: Textile fabrics, tell and lelt-lined woven tablics, coated, covered or laminated with rubber, leather or other material of a kind used for cord clothing, and similar fabrics of a kind used for other technica, purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): Narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams): Other Bolting cloth, whather or not made up. Textile labrics and fells, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-conent): Of a mass of less than 650 g/m². Of a mass of less than 650 g/m². Of a mass of a kind used in oil presses or the like, including that of human hair. Other Polishing and guinding buffs Filler elements so table for use with motor vehicles Filler bags Bags for vacuum cleaners.	kg kg kg kg kg kg	42% free free free 20% 20% 5% 5%
5911.10 .10 .90 5911.20 5911.31 5911.32 5911.40 .10 .20 .40 .50	4 0 2 2 2 4 4 0 7 9 4 0 7 9 4 0 7 9 4 0 7 9 4 0 7 9 4 0 7 9 4 0 7 9 4 0 7 9 4 0 7 9 4 0 7 9 9 4 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 8 0 7 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: — Textile fabrics, felf and lett-lined woven tablics, coaled, covered or laminated with rubber, leather or other material of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): — Narrow tabrics imade of velvet impregnated with rubber, for covering weaving spindles (weaving beams). — Other — Bolting cloth, whether or not made up. — Textile labrics and felts, endless or fitted with Inking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-coment): = Other mass of less than 650 g/m². — Other are self-based or more. = Straining cloth of a kind used in oil presses or the like, including that of human hair. — Other — Polishing and guinding buffs — Filter elements so table for use with motor vehicles. — Filter bags — Bags for vacuum cleaners. — Filter cloths for incustrial filters, cut to size or shape.	kg kg kg kg kg kg kg	42% free free free 20% 20% 5% 5% 5%
5911.10 .10 .90 5911.20 5911.31 5911.32 5911.40 .10 .20 .40 .50	4 0 2 2 2 4 2 1	Textile Products and Articles, for Technical Uses, Specified in Note 7 to This Chapter: — Textile fabrics, felf and lett-lined woven tablics, coaled, covered or laminated with rubber, leather or other material of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of volvet impregnated with rubber, for covering weaving spindles (weaving beams): — Narrow tabrics imade of velvet impregnated with rubber, for covering weaving spindles (weaving beams). — Other — Bolting cloth, whether or not made up. — Textile labrics and felts, endless or fitted with Inking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-coment): = Other mass of less than 650 g/m². — Other are self-based or more. = Straining cloth of a kind used in oil presses or the like, including that of human hair. — Other — Polishing and guinding buffs — Filter elements so table for use with motor vehicles. — Filter bags — Bags for vacuum cleaners. — Filter cloths for incustrial filters, cut to size or shape.	kg kg kg kg kg kg	42% tree free tree Pree 20% 20% 5% 5%

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 60

KNITTED OR CROCHETED FABRICS

NOTES:

- This Chapter does not cover the following:
 - (a) Croonet lace of heading No. 58 04.

ĸ,

- (b) Labels, badges or similar articles, knitted or trochetikil, of heading No. 58 C7; or
- (c) Knitted or crocheled tablics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.
- This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
- Throughout this Schrödule any reference to "kritited" goods includes a reference to strep-bonded goods in which the chain slitches are formed of toxide Yazn.

Head- Ing	Sub- heading	c	Article Description	Statis- stical- Unit	Plate of Duty
60.01	· · · · , - · · · · ·		Pile Fabrics, Including "Long Pile" Fabrics and Terry Fabrics, Knitted or Crocheted:		
	6001 10	8	—"Long pile" fabrics	kg	22% or 38% with a maximum of 3 2000kg or 17666/kg
	6001.2		—Cooped pile fabrics		
	6001.21 .20	3	- OI a mass not exceeding 100 g/m²	kg	22% Or 39% with a maximum of 1790okg or 984okg
	.30	Ċ	- Of a mass exceeding 100 g/m² but not exceeding 150 g/m²	kg	22% 0r 39% with a max mum of 1730c/kg or 956c/kg
	40	8	 Of a mass exceeding 150 g/m² but not exceuding 200 g/m² 	kg	22%, 0r 39% with a maximum of 1665c/kg or 915c/kg
	.50	5	 Of a mass exceeding 200 g/m² but not exceeding 250 g/m² 	kg	22% Or 39% with a maximum of 1600x/kg cr 883c/kg
	.60	2	Of a mass exceeding 250 gin ² ,	kg	22%, 0r 39%, with a maximum of 1540c/kg or 846c/kg
	6001 22		= OI man-made tipres:	1	/MIR
	.50	1	- QI a mass not exceeding 100 g/m²	kg	22% or 39% with a maximum of 1410c/kg or 778c/kg
	.60	9	 Of a mass exceeding 100 g/m² but not exceeding 150 g/m² 	kg	22% or 39% with a maximum of 1320c/kg or 729c/kg
	.70	6	- Of a mass exceeding 150 g/m² bu) not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1230c/kg or 680c/kg

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.75 7	் Ot a mass exceeding 200 g/m² but not exceeding 200 ஏர்ள்?	kg	22% or 39% with a maximum of 1145c/kg or 632c/kg
୬ ୯ ମ	- Of a mass exceeding 250 g/m ²	kq	22% or 39%, with a maximum of 1060ckg or 587ckg
6001.29	= O) other textile materials:		
20 4	- Otal mass not exceeding ID0 g/m²	kg	22% or 39 v with a maximism of 1410c/kg or 778c/kg
30 1	- Of a mass exceeding 100 g/m" but not exceeding 150 g/m"	kg	225, or 39% with a maximum of 132004g or 72864g
.40 9	 Of a mass exceeding 150 g/m² but not exceeding 200 g/m² 	kg	22% or 39% with a maximum of 12396/kgrot 6806/kg
.50-6	- OI a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1145c/kg or 632c/kg
.60 3	- OI a mass exceeding 250 g/m²	×я	\$25. or 39% with a maximum of 10606/kg or 5876/kg
	-Other.		
6001 91 .20 5	- Of a mass not exceeding 100 g·m²	kg	22% or 39% with a maximum of 1790c/kg or
.30 ?	 Of a mass exceeding 100 g/m² but not exceeding 150 g/m² 	kg	6326/kg 22% or 39% with a maximum of 17306/kg or 9556/kg
40	- Of a mass exceeding 150 g/m² but not exceeding 200 g/m²	×ij	22° and 38° a with the engament of 1685c/kg or 915c/kg
.50 7	 Of a mass exceeding 200 g/m² but not exceeding 250 g/m² 	kg	22% or 39% with a maximum of 1600c/kg or 883c/kg
60 4	Of a mass exceeding 250 g/m²	kg	22% or 39% with a maximum of 1540c/kg or 845c/kg
6001 92 .25 2	= Of man made flores - Of a mass not exceeding 160 g/m²	kg	22% or 39% with a maximum of 1410ekg or
35 0	- Of a mass exceeding 100 g/m 2 but not exceeding 150 g/m 2 .	kg	7786/kg 22% or 39% with a maximum of 13206/kg or
40 G	$<$ Of a mass exceeding 150 g/m 2 but not exceeding 200 g/m 2 , .	kţ	729c/kg 22% or 39% with a maximum of 1145c/kg or 632c/kg
:			632c/kg

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.50	3	 Of a mass exceeding 200 g/m² but not exceeding 250 g/m² 	kŋ	22°s or 39°s with a maximum of 10600kg or
.50	0	- Of it mass exceeding 250 g/m²	kg	587c/kg 22% or 39% with a maximum of 1500c/kg cr 826c/kg
600: 99		= Of other textile materials:		•
.20	6	- Of a mass not exceeding 100 g/m²	kg	22% or 361- with a maximum of 1320c/kg or 729c/kg
30	3	- Of a mass exceeding 100 g/m² but not exceeding 150 g/m²	kg	22% ct 35% with a maximum of 1230c/kg or 680c/kg
40	¢	- OI n mass exceeding 150 g/m ² but not exceeding 200 g/m ²	kg	22% or 39% with a maximum of 1145c/kg or 632c/kg
.50	£	 Of a mass exceeding 200 g/m² but not exceeding 250 g/m² 	kg	22% or 30% with a max mun; of 1060c/kg or 587c/kg
.60	5	Of a mass exceeding 250 g/m²	kg	22% or 35% with a maximum of 1060c/kg of 587c/kg
		Other Knitted or Crocheted Fabrics;		
6003.0	1	Of a width not exceeding 30 cm, containing by mass 5 per cent or more or elastement years or rulater thread	1 kg	20%
6002 20		—Other of a width not exceeding 30 cm	•	
.10	3	 → Open/work fablics similar to lace. 	kg.	22%
.00.	1	= Other	kg	39%
6002 30	9	 Of a width exceeding 30 cm, containing by mass 5 per cent or more of elasjonieric yarn or rubber thread	1 kg	20%
6902.4		—Other labrics, warp knit i including those made on galloon knitting machines).		
6002 41		 Of wool or fine animal hair. 		
10	9	- Open-work latin as similar to lace	49	55°°
.90 6002.42	7	- Olher	×g	39%
.10	5	- Open-work fabrics similar to ace	kg	22%
90	3	· Other	×g	39%
6002.43		Of man-made libres		
.01	2	- Ťu'lo	Kg.	5%
.05	5	Open-work fahr as sicular to lace	×g	55.0
10		Other net labrics.	kg	39%
40	3	- Ol⊅griich polyamid≊ or polyester libres, of a massificitiewcouding 40 g/m²	≱g ⊁g	22% or 39% with a maximum o 2540eAkg o 1454e/kg
45	4	 Ourgr, of polyamide or polyester flores, of a mass exceeding 40 g/m² but not exceeding 60 g·m²	: Kg	22% or 39° with a matching o 1980c/kg o 1094c/kg
50	0	 Other, of polyamide or polyester tipres, of a mass exceeding 69 g/m² but not exceeding 60 g/m²	D Ng	22% or 39% with a maximum o 1760c/kg or 972c/kg

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.55 1	Other lut polytimize of polytister libres of a mass exceeding 80 g/m² but not exceeding 160 g/m²	kg	22°s or 39% with a maximum of 10500kg or 907c-kg
60 a ·	Other, of polyamide or polyester fibros, of a mass exceeding 100 g/m² but not exceeding 150 g/m²	kg	22°2 or 39% with a minorities of 1640c/kg or 846c/kg
65 9 .	Other of polyamide or polyosign fibres, of a mass exceeding 150 g/m! but not exceeding 200 g/m!	kg	22% or 35% with a maximum of 1430¢/kg or 790¢/kg
	Other	ký	22% or 39% with a maximum of 1020c/kg or 729;/kg
6002.49 - 0	Other		
.10 \	Open-work labrics similar to race	Хg	22°,
6002.9 —Ori	Other	×g	39°4
	Open-work fabrics similar to lace	kg	2224
.90 9	Other	×g	39"5
	Ol certain	^:4	33 3
			anı.
	Open-work fabrics similar to lace	kg	22.
	Net falir és	kg	30°.,
	Other, of a massing too gen?	kg	22% or 09% with a maximum of 1790c/kg or 984c/kg
	Other, of a mass exceeding 100 g/m² but not exceeding 150 g/m²	kg	22% or 35% with 8 maximum of 1700ekg or1122ekg
	Other, of a mass exceeding 150 gm² but not exceeding 200 gm²	kg	22% or 39% with a maximum of 15650kg or10770kg
70 \	Other, of a mass exceeding 200 g/m ² but not exceeding 250 g/m ²	kij	22% or 30% with a maximum of :6000kg or:0370kg
	Other, of a mass exceeding 250 g/m²	kg	22% or 39% with a incommum of 1540c/kg or 996c/kg
	Of mail-made flores		
.CS 8 -	Open-work fabrics similar to lace	49	22%
10 4 -	Net labries	ĸg	39%
.15 5 -	E'ast c labrics containing 50 per cent or more by mass of synthetic libres	кg	22% or 39% with a maximum of 12300kg or 6800kg
33 3	Officer, of cellulosid libres, of a mass not exceeding 100 g/m ²	kg	22% or 39% with a max mum of 2240c/kg or 1231c/kg

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.36 8 ·	Other, of celtulosic fibres, of a mass ex ceeding 100 g/m ² but not exceeding 150 g/m ²	kg	22% or 39% with a maximum of 2160c/kg or 1191c/kg
.37 6 ·	Other, of cellulosic libres, of a mass exceeding 150 g/m² but not exceeding 200 g/m²	kg	22" - or 39% with a maximum of 2080c/kg or 1145c/kg
38 4 -	Other, of collulosic fibres, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	8g	22° v or 30° v w/h a max mym of 2000c/kg or 1102c/kg
.39 2 -	Other, of cellulosic fibres, of a mass exceeding 250 g/m²	kg	22% of 39% with a maximum of 1920c/kg of 1051c/kg
.40 fs -	Other, of polyamide or polyester libros, of a mads not inxideeding 190 g/m²	kg	22% or 39% with a maximum of 1790e/kg or 984¢/kg
45 7 -	Ofter of polyam-de or polyester fibres, of a mass exceeding 100 g/m² but not exceeding 150 g/m²	Rg	22% or 39% with a maximum of 1650c/kg or 907c/kg
.50 3 -	Other, of polyamide or polyestarfibres, of a mass exceeding 150 g/m² but not exceeding 200 g/m²	kg	22% or 39% with a maximum of 1540c/kg or 996c/kg
55 4 -	Other, of polyamida or polyasiar fibres, of a mass exceeding 200 g/m² but not exceeding 250 g/m²	kg	22% or 39% with a maximum of 1430ckg or 927i/kg
.60 0 -	Other, of polyamide or polyester fibres, of a mass exceeding 250 g/m²	kg	22% or 30% with a maximum of 13200/kg or 8590/kg
90 2	Qiher	åg	22% or 33% with a maximum of 13200kg or 7290kg
	Other:		500
	Other	kg kg	22% 22% or 39 % with 8 maximum of 1320,c/kg or 729c/kg

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

NOTES.

- This Chapter applies only to made up kirtled or crocheled articles.
- This Chapter dons not cover the following:
 - (a) Goods of heading No. 62 12.
 - (b) We'n clothing or other worn articles of heading No. 63 09.
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No 90 21)
- For the purposes of headings Nos. 61.03 and 61.04.
 - (a) The term "suc" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical table and comprising.
 - time suit coat or jacket the outer shell of which exclusive of steeves, consists of four or more panels, designed to
 cover the upper part of the body, possibly with a failored waistcoat in address whose front it hade from the same
 fabric as the outer surface of the other components of the suit and whose back is made from the same labric as
 the lining of the suit coat or jacket, and
 - one garment designest to cover the lower part of the body and consisting of trousers, breednes or shorts (other than swimwear), a skirt or a divided skirt, having rigither braces nor labor.

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

It several separate components to cover the lower part of the body are presented together (for example, two pairs of trausors or trausers and shorts, or a skirt or divided skirt and trausers), the considered lower part short be one pair of trausers or, in the case of women's origin's suits, the skirt or divided skirt, the other garments being considered separately. The term "suit" includes the following sets of garments, whether or not they fulfill all the above conditions:

- morning cress, comprising a plain jacket (cutaway) with rounded fails hanging well down at the back and striped trousors;
- ovening dress (tailcoat), generally made of black fabric, the picket of which is relatively short at the front, does not dose and has narrow skirts cut in at the hips and hanging down behind;
- dinner jacket sizts, in which the jacket is smiler in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shirty silk or imitation sak lapers.
- (b) The form "ensemble" means a set of garmants (excluding stats and articles of heading No. 61 67, 61.08 or 61.09), composed of several pieces made up in mention tabric, put up for retail sale, and comprising:
 - one garment designed to cover the upper part of the body, with the exception of pull-overs which may form a second upper garment in the sole context of twin sets, and ut waistcoals which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trausers, bit and brace overalls, breeches, shorts (excluding swintwesh), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The form "ensemble" does not apply to track suits or ski suits, of heading. No. 51.12.

- 4. Headings Nos. 61-05 and 61-06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of lightening at the bottom of the garment, or garments having an average of less than 10 statches per mean cent make in each direction counted on an area measuring at least 10 cm x 10 cm. Heading No. 61.05 duris not cover sleeveloss garments.
- Heading No. 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of this garment.
- 6. For the purposes of heading No. 61.11:

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- (a) The expression "babies" garments and clothing accessories" means articles for young children of a body neight not exceeding 85 cm; it also covers babies' napkins.
- (b) Articles which are, prima lause classifiable both in heading No. 61.11 and in other headings of this Chapter are to be classified in heading No. 61.11.
- 7 For the purposes of heading No. 61.12 "ski suits" means germents or sets of garments which, by their general appearance and texture, are identifiable as intended to be wors practically for skiing (cross-country or alpine). They consist either of:
 - (a) a "sk loverall", that is, a one-piece garment designed to cover the upper and the lower parts of the body, in addition to sleeves and a collar the ski overall may have pockets or tooistraps, or
 - (b) a "ski epsemble", that is, a sol of garments composed at two or three pixors, put up for retail sate and composing:
 - one garment such as an anorak, who cheater, windjacket or similar article, closed by a skida fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace grownall.
 The "ski ensemble" may also consist of an overall similar to the own numbered in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

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

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- Garmens which are, prima facile, cassifiable both in heading No. 61-13 and in other headings of this Chapter, excluding heading No. 51.11, are to be classified in heading No. 61-13.
- 9. Germents of this Chapter designed for left over right dicture at the front shall be regarded as ments or boyst garments, and those designed for right over left document the front as woments or guist garments. These provisions denot apply where the out of the garment clearly indicatos that it is designed for one or other of the soxes.
 Sements which cannot be identified as either ments or boyst garments or as woments or girlst garments are to be classified.

The headings covering women's or girls' gardenis.

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

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				 Statis-	
Head- Sub-	c			stical-	Pate of
ing headir	g D	Article Description		Unit	Duty

61.01	Man's or Boys' Overcoats, Car-coats, Capes, Cloaks, Anoraks (Including Skijackets), Wind-cheaters, Windjackets and Similar Articles, Koltted or Crocheted (Excluding Those of Heading No. 51.03):		
6101 10	—Of wool or fine animal hair:		
.10 7	- Overcoats and raincoats	u	40%, cz 78%, with a
			maximum of 5740c/kg or 2094c/kg
.20 4	≃ Jackets	u	40% or 75% with a maximum of 89756/kg or
.90 5	2 Olner	a	3272c/kg 40% or 78%
		-	with a meximism of 7180c/kg or 2616c/kg
6101.20	-Of cofron		
.10- 1	Overcoats and reincoats	П	40% or 78% with a maximum of 3380c/kg or 1231s/kg
.20 9	= Jackets ,	и	40% or 78% with a maximum of 5280cAg or 1928cAg
90 3	- Olbier	Ų	40% or 78% with a maximum of 42250kg or 15390kg
6 101.30	—Ot man-made fores.		
10 6	= Overcoats and raiocoats	u	40% or 78% with a maximum of 3380cAg or 1231cAg
20 3	- Jackets	и	40% or 78% with a maximum of 5280g/kg or 1928g/kg
.90 4	- Other	Ц	40% or 78% with a maternum of 42250kg or 15396/kg
6101.90	—Of other textule materials:		
10 3	- Overcours and reincoats	Ц	40% or 78% with a maximum of 33800-kg or 19280-kg

64.03

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20 0	- Jac <e15< th=""><th>Ш</th><th>40%, or 78%, with a maximum of 52800kg or</th></e15<>	Ш	40%, or 78%, with a maximum of 52800kg or
90 1	- Olher	u	1231c/kg 4095 or 78% with a maximum of 4225c/kg or 1639c/kg
.02	Women's or Girls' Overçoats, Cor-coats, Capes, Cloaks, Anoraks (Including Skljnckets), Wind-choaters, Wind-jackets and Similar Articles, Knitted or Crocheted (Excluding Those of Heading No. 61.04):		•
6162.10 .10-0	—O! wool or line animal hair = Overcoars and raincools		-0
		u	40% or 78% with a maximum of 57400kg or 20940kg
.20 8	≅ Jackets	ų	40% or 78% with a maximum of 89800/kg qi 32720/kg
.90 9	– Other	u	40% or 78% with a maximum of 71806/kg or 26166/kg
6102/20	—Of cotton:		_
.10 5	- Overcoals and raincoats	u	40% or 76% with a maximum of 3380c/kg or 1231c/kg
20 2 2	- Jackels	La	40% oz 76% with a maximum of 5280k/kg or 1928/c/kg
.go a	Olter	П	40% or 78% with a maximum of 42250%g or 15390/kg
6102.30	→Of man-made libres		
.10 4	= Overcoats and raincoals	U	40% or 78% with a maximum of 3380c/kg or 1231c/kg
.20 7	Jackets	ŧI	40% or 78% with a maximum of 52800kg or 19286kg
.90 6 6102.90	- Other	u	40% or 78%, with a muzimum of 42256/kg or 15396/kg
10 7	- Overcoals and raincoats		400: '200'
		u	40% or 78% with 8 maximum of 33800/kg or 12010/kg
20 4	- Jackets	П	40% or 78% with a maximum of 5280c/kg or 1928c/kg
.90 5	= Other	U	40% or 78% with a max mum of 4225c/kg or 1539c/kg

'- Men's or Boys' Suits. Ensembles, Jackets, Blazers, Trousers, Bib and Brace Oversils, Breeches and Shorts (Excluding Swimwear), Knitted or Crochetad:

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6103 1 6103 1	3	- Suits: - Of wool or fine animal hair	-	40% or 76% with a maximum of 8980okg or
6103.12	4	= Of synthetic fibres	υ	1823c/kg 40% or 78% with a maximum of 5280c/kg or
6103 .19	4	·· Of other lextile materials	. u	21876/kg 40% or 78% with a maximum of 52806/kg or 21876/kg
6103.2 6103.21	В	—Ensembles: ⇒ Of wool or fine agrimal hair	. ij	40%: or 78% vrin a maximum of 8980c/kg or
6103 22	4	e Olipation	. u	32810Ag 401s or 78% with at- maximum of 52806Ag or 21876Ag
6103.23	0	OI synthetic fibres	. "	40% or 78%. with a maximum of 5280c/kg or 2187c/kg
6103.29	g	a Of other textite materials	. ย	40% or 76% with a maximum of 5280c4kg or 2187c/kg
6103 3 6103 31	2	—Jackets and Magers. - C1 wool or tine animal hair	. ນ	40% or 78% with a maximum of 69800/kg or
6103.32	9	= Of cotton	и	3281c/kg 40°s or 78% with a maximum) of 5280c/kg or
6103.33	5	= Of synthotic fibres	. ư	1928c/kg 40% or 78% with a nsauthurn of 5280c/kg or 1928c/kg
6103.39	3	Of other textue materials	u	40% or 78% with a mozimum of \$2800kg or 49286/kg
6103.4		—Trousers, bip and braco overalls, broeching and shorts:		1222
6103.41	,	= Of wool or fine animal harr	. Ц	40% or 78% With a max.mum of 89806/kg pr33816/kg
6103 42	3	- OI cotion	. 0	40% or 78% with a maximum of 5280c/kg c/1928c/kg
0103.43	2	Of synthetic libres	Ц	40% or 78% with a maximarri of 5290c/kg or 1928c/kg
6103.49	в.	≤ Of other toxido materia's	. u	40% or 78% with a maximum of 52800/kg or
	•			1928c/kg

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61.04

Women's or Girls' Suits, Ensembles, Jackets, Blezers, Dresses, Skirts, Divided Skirts, Trousers, Bib and Brace Overalls, Breeches and Shorts (Excluding Swimwear), Kniffed or Crocheted:

6104.1	—Suits.		
6104 11	7 Of weblier line an malipair	U	40% or 78% with a maximum of 89800/kg or32810/kg
6104 12	3 = Of collon	u	40% or 78% with a maximum of 5280c/kg o:1928c/kg
6194 13	3 - Of synthetic fibres	U	40% or 78% with a maximum of 52806/kg or19286/kg
6104.19 6104.2	B = Of other lextile materials	и	40% or 78% with a maximum of 52600Ag ur19280Ag
G104 21	1 - Ol woo' or tine animal hair	Ц	40% or 78% with a maximum of 8980c/kg or32816/kg
6104 72	8 Of cotton	u	A0% or 78%, with a maximum of 5280c/kg or1928c/kg
R104.23	4 – Of synthetic libres	u	40%, cr 78%, with a maximum of \$280c/kg cr1928c/kg
6104.29	2 - Of other textile materia's	u	40% or 78% with a maximum of 52800/kg or (9280/kg
6104.3 6104.31	—Jackets and blazers: 6 — Oil woul or fine admail han	บ	40%, or 78%, with a may much of 8960c/kg or3284c/kg
6104.32	2 = Of cotion	Ш	40% or 78% with a maximum of 52806/kg or19286/kg
6104.33	9 = Olisynthetic fibres	ų	40% or 78% with a max.mum of 52806/kg or 19286/kg
6104.39	7 Of other textile maticipals	u	40% or 78% with a max mum of 52805/kg or 19285/kg
(+104.4 6104.41	— Dresses C - Of wool or Line arisma, frair	ti	40% or 78% with a maximum of 8980cAxg or3281c/kg
6104.42	7 = Of coltan	U	40% or 78% with a maximum of 5280c4kg or1928c4kg

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6104.43 3	e Of Synthetic fibres	u	40% or 78% with a maximum of 5280¢/kg or 1928¢/kg	
6104.44 1	Of artificial fibres	Ц	40% or 78% with a max mum of 5280¢/ky or1928¢/kg	
6104 49 1	= Of other fextile materials	u	40% or 78%. with a maximum of 52856-kg or19286-kg	
6104.51 5	— Skirts and divided skirts: Of weer or line animal hair	Ш	40% or 78% with a maxenum of 8000kg	
6194.52 1	= Of cation	U	or3281c/kg 40% or 78% with a maximum of 5280c/kg or1928c/kg	_
6104.53 8	= QI syntheric fibres	u	45% or 76% with a iroximum of 52605-kg or 19286-kg	`
6104.50 6	Ol olser lextire materials	и	40% or 78% with a marking mul 5280c/kg or 1928c/kg	
6104.6 6104.61 I	Trausers, are and brade overalls, breeches and shorts = Of wool or fine arterial hair	U	40% or 76% with a maximum of 69800/kg or32810/kg	
5104 G2 G	+ Of cotion , ,	ย	40% or 76% with a maximum of 52800/kg or 9280/kg	
6104.63 2	≃ Of synthetic froms	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg	~
6104.60 0	= Of other textre materials		40%, cr. 78% with a maximum of 5280c/kg cr1928c/kg	
1.05	Men's or Boys' Shirts, Knitted or Crocheled:			
6105 10 4	Of retion	11	40% or 76% w(b)a maximum of 4800eAg or1750eAg	
G105.20 9	—Ot man-made libres	Ц	40°5 or 78°5 with a maximum of 4800c A g or 1750 c Ag	
6105.90 O	— Of other lextile materials	u	40% or 78% with a maximum of 4800c/kg or1750c/kg	
1.06	Women's or Girls' Blouses, Shirts and Shirt-blouses, Knitted or Crocheted:			
	—Of cotton	ι.	40% or 78% with a maximum of 48000kg ort7500kg	

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	6106.20		2	Of muc-made libres	ย	40% or 78% with a maximum of 46000/kg or:17606/kg
	6106.90		•	Of other lextile materials	П	40% or 76% with a maximum of 46000/kg or 17500/kg
61.07				Men's or Boys' Underpants, Briefs, Nightshirts, Pyjamas, Bathrobos, Dressing Gowns and Similar Articles, Knimed or Crocholed: Underpants and briefs		
	6107.1			•		150 705
	£107.11		Ĥ	⊆ O ⁴ cotton	u	40°s or 78°s with a mandiaum of 9700c/kg ox 5293c/kg
	6107 12		4	= Of man-made fibers	u	40% ст 78% wto a maximum of 97000/kg or52930/kg
	6107 19 6107 2		9	— Of other textile materials	u	40% or 78% with 8 maximum of 9700c/kg or52930/kg
						•40: 7 00
	6107 21		2	- Of collon.	.ı	40% or 78% With a Maximum of 48000Ag or 17500Ag
	6107.22		9	Of man-triade libres	U	40% or 78% with a maximum of 48006/kg or 17506/kg
	6107.29		3	= Ot other texti e materials	П	40%, or 78%, with a maximum of 4800c/kg or 1750c/kg
	6107.9			Other:		
_	6107.91		.:	= Of coltan	u	40% or 785; with a naximum of 4800c/kg or1750c/kg
	6107.92		٥	– Of man-made fibros	u	40% or 78% with a maximum of 48000kg or17500kg
	6167 99			 Of other textile materials. 		
		1D	2	Bathrobes, dressing gowns and similar articles	u	40% of 76% with a maximum of 4800c kg or1750c kg
		.20	4	Cither, of wool	u	free
		.90	D	· Other	u	40% or 78% with a
						maximum of 48000/kg o1750c/kg
61.08				Women's or Girls' Slips, Petticoats, Briefs, Pantias, Nightdresses, Pyjamas, Negligs, Bathrobes, Dressing Gowns and Similar Articles, Kniffed or Crocheted: — Slips and pethopais:		
	6106.1					4001 44 300
	6108.11		1	= OI man-mage hibres.	и	40% or 78% with a maximum of 5810c/kg or2118c/kg
	61¢3 19		4	·· Of other textile malenals		
		10	ä	- Ol woo'	U	*r ee

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	90	В	• Other					u	40% or 76% with a maximum of \$810c/kg or2118c/kg	
	6108 21 6108 21	б	—Briels and par – Of coffee					Ŀ	40% of 78% With a maximum of 9700ukg o	
	6108 22	2	= Ol man-ma	ade fibres				U	5293r/kg 40% or 76% with a maximum of 9700c/kg	
	51Q8 29	7	- Of other te	exfile māferials				u	or5293c/kg 40%, or 76%, with a maximum of 4800c/kg or1750c/kg	
	6109.3		—Nightdresses :	and pyjamas:					O-1750Ekg	
	6108.31	U	_					u	40% or 78% weals: maximum of 45000kg or1750ckg	
	6109 32	7	. Of nigin ma	ade fibres				u	40% or 76% with a maximum of 48000kg or17500kg	
	6108.39	1		ektile materials				ü	40% or 78% with a maximum of 48005/kg or 17506/kg	
	6108.9		-Other						_	
	6108,91	в	= Of cotion .					u	40% or 78% with a maximum of 48000kg orf7500kg	
	6108 92	4	 Of man-ma 	ade tipres				u	40% or 78% with a maximum of 48000kg or 17500kg	
	6108 99	9		exide materials				U	405yor 76% with a maximum of 4800okg or 1750okg	
61.09				is and Other Vests						
31.03	6109 10	9	_					U	40% or 78%	
								ŭ	with a maximum of 8000c/kg or 4374c/kg	
	6109 90	5	— Of other textle	a malenais				J	40% or 78% with a maxintiate of B0000kg or43740kg	
61.10	6110 10		Cracheted: —Of wool or line							
	20			ig lovers, slip-over				u	40% or 78% with a maximum of 11520c/kg or4374e/kg	
	90	4	- Other					U	40% or 78% with a maximum of 11920c/kg or4200c/kg	
	6110 20	•	—Cf. cofferi						v servicing	

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	.20	В	- Jerseys, pullovers, slip-overs, cardigans, twinsels, bed jackets and		
			jumpers	U	40% or 78% with a maximum of 68656/kg or43746/kg
	.90	0	= Ofter	ıı	40% or 78% with a maximum of 6865c/kg or2503c/kg
	6110.30		Of mac-made libros		-
	.20	2	= Jerseys, bullovers, stu-overs, cardigers, twinsets, bull jackets and jumpers	u	40% or 78% with a maximum of 68650kg or43740kg
	90	3	– Other	Ц	4055 or 76% with a maximum of 68656/kg or25036/kg
	6110.90		— Of other textile materials		
~.	25	1	Jerseys, pullovers, shp-overs, cardigans, Iwinsets, bed Jackets and jumpers	Ц	40% or 76% with a maximum of 6665c/cg ur4374c/cg
	.90	ð	- Other	ţi	40°s or 78°, with a maximum of 6865c/kg cr2503c/kg
61.11			Bables' Garments and Clothing Accessories, Knitted or Crocheted:		
	6111 10		· Of wool or fine anenal han	kg	40% or 78%, with a maximum of 6105u/kg or2223e/kg
	61:1 2D		—Of notion	kg	40% or 78%. with a maximum of 3590akg ort 938okg
_	6111.30		Of synthetic fores	kg	405- or 76% with a maximum of 3590c/kg or 1308c/kg
	6111.90	9	—Of other toxole materials	kg	40% or 76% with a regardure of 35900kg or13680kg.
61.12			Track Suits, Ski Suits and Swimwoar, Knitted or Crocheted:		
	6112.1	_	—Track sints		
	€112 11	2	- Of cotton	U	40% or 78% With a max mum of 50000kg or(8230kg
	6112.12	9	- Of synthetic fibres	П	40% or 78% with a maximum of 5000¢/kg or1823c/kg
	6112 19	3	≃ Of olirer textile majoriols	П	40% or 78% with a max mum of 5000c/kg or1823c/kg
	6112.20	o	• Ski suits	kg	40% or 78% with a maximum of 4800c/kg or1780c/kg
	6:12.3	•			·

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	611231			- Of synthatic I bres.		
		10	Ģ	· Not elestic	П	40% or 78% with a maximum of 4800c/kg cr1750c/kg
	6:12,39	.90	7	Of the: Of other lextile materials.	li	40% or 78% with a maximum of 509Ge/kg or1895c/kg
	0-12.50	.10	0	- Not elastic	u	40% or 78% with a maximum of 46000kg ort 7500kg
		90		Other	Ц	40% or 78% with a maximum of 5090c/kg or1655c/kg
	6112.41 6112.41					
	d112.**	10	3	· Not east 2	ü	40% or 78% - with a maximum of 9780g/kg or1750g/kg
		.90	1	· Other	Ü	40% or 76.5 with a maximum of 9780c/kg or1855c/kg
	6112 49			Of other fextile materials:		
		.10	4	- Not elastic	u	40% or 78°% with a max-mum of 9760c/kg or4750c/kg
		90	2	- Other	IJ	455s or 78°s with a maximum of 9780c/kg or 855c/kg
61.13	6113.00)		Garmonts, Made up of Knitted or Crocheted Fabrics of Heading No. 59.03, 59.06 or 59.07-		
		10	2	— Gaurnents, made up of knitted or procheted tabless of heading		
				No. 59.00	kg	40% or 78% with a maximum of 5090c/kg or1855c/kg
		20	4	— Garmenis, made up of kniffed or propheted labries of heading No. 59 03 or 59.0Z.	kg	40% or 78% with a maximum of 4800c/kg or 1750c/kg
61.14				Other Garments, Knitted or Crocheted:		
	6114.10)	3	—Of wool or time animal horr	kg	40%, or 78%, with a maximum of 7180c/kg or2616c/kg
	5114 20)	A	- Cf certain	kg	40% or 78% with a maximum of 48500/kg or1750c/kg
	G114 (H)	2	—Cf man-made fibres	kg	40% or 78% with a maximum of 48000 kg or17500 kg
	6114.94	,	9	— Of other textile materials	49	40% or 78% walter maximum of 4800c/kg ur1750c/kg

61.15

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Panty Hose, Tights, Stockings, Socks and Other Hosiery, Including Stockings for Variouse Veins and Footwear Without Applied Soles, Knitted or Crocheted:

	—Panty hose and light:		6115.1	
g per single yarn less than 67 diex	·		6115 11	
tury problems		F	20	
kg 20″∿	Other	9	.90	
g per single yarn 67 dlex or more	Q1 synthetic fibre		611512	
c yann, designed to give relief to persons fory probloms	 Of polywrothan suffering from t 	1	.20	
kg 20%	- Other	5	90	
•	 OI other textile m 	4	6115.19	
ongth hosiety, measuring per singlo yarn	tess than 67 dlex		61:520	
c yann, dissigned til give retief til persons fory problems kg free		3	.30	
kg 20°a		7	.90	_
455 - 470	· Other		6115.0	
	- Or wad or i he ai	ส	6115.91	
kg 40% or 78% with a maximum of 270sipr. or 99sipr.	= Of cetton,	6	6115.92	
	⇒ Of synthetic fibre		6115.93	
diyarrı, desigaed to give reliel lo persons tary problems kg — free		0	15	
kg 40% or 78° a	- Other .	В	.90	
with a maximum of 270c/gr or 89c/pr.				
	- OI other textile	Λ	6:15 99	
ä9c/pr				
	Gloves, Mittens and M			B1.16
nih plastics or rubber kg 30%		G	6116.10	
	— Other:		6116.9	
kg 30% ka 30%		3 7	0116.91 6116.92	
kg 30%kg 30%		6	6116.92	
	• • • • • • • • • • • • • • • • • • • •	4	6116.99	
······································				
ones, Kniffed or Crocheted; Kelsted or f Clothing Accessories:				61.17
s, veils and the like kg 52%	Shawls, scarves mut	4	6117.10	
kg 40% or 76% with a maximum of 190c each	—Ties, bowles and ci	9	6117 20	
kg 40% or 78% with a creammum of 190c each	—Other accessories.	ß	6117.80	
	—Parts:		6117.90	
	– Elastic di rubber	А	.10	
-	= Oliner	6 (.90	
With a max mum of 6865c/kg or 2503c/kg	4		.00	
with a crassmann of 190c each series and a crassmann of 190c each series and a crassmann of the control of the	—Parts: - Elastic or rubber - Oliver	в	6117.90	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

NOTES:

- This Chapter applies only to made up articles of any textre fidenc except wooding, excluding knifted or crocheted articles (excluding those of heading No. 62.12).
- This Chapter does not cover the following:
 - (a) Worn clothing or other worn articles of heaking No. 63 09, or
 - (b) Onhopated cappliances, surgical polits. Irusses or the like (heading No. 90.24).
- 3 For the purposes of headings Nos. 62 03 and 62 04
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their cuter surface, in identical table, and comprising.
 - guig 50, 1 coal or jackel the cuter shell of which exclusive of sleeves, consists of four or more panels, designed to
 cover the upper part of the body, possibly with a failured waistcoal in addition whose from its made from the same
 labric as the outer surface of the other components of the set and whose back is made from the same fabric as
 the sing of the suit coat or jacket.
 - one garment designed to cover the lower part of the body and consisting of trousers, breaches or shorts jother than swimwoar), a skid or ald vided skid, having neither braces nor bibs.

All of the components of a "sust" must be of the same tabric construction, colori and composition; they must also build the same style and of corresponding or compatible size. However, these components may have pixing tailstip of fabric sewn into the seam) in a different labric.

If several separate companions to cover this lower part of the body are presented together (for example, two pairs of trousers or frousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or mittee as a fivoreits or girls swits, the skirt or divided skirt, the other garments being considered separately. The term is just includes the following sets of garments, whether or not they fold, all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with counted tails hanging well down at the back and stoped trousers.
- evering dress (tercoal), generally made of black labre, the jacket of which is milatively short at the front, does not close and has narrow skirts out in at the hips and hanging down behind.
- dinner jacket suits in which the jacket is sufficient slyle to an ordinary jacket (though perhaps revealing more of the shirt front), but has sleep six or im tation six lapses.
- (b) The term "ensemble" means a set of garments loxofolding suits and articles of heading No. 62,07 or 62,08) composed of several pieces made up in identical table, but up for retail sale, and comprising.
 - one garment designed to cover the upper part of thin body, with the exception of waistcoats which may form a second apper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of Irransers, bib and brace overalls, branches, shorts (excluding symmetry), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric constitution, style, colour and composition, they also must be of corresponding or compatible size. The term "ensemble" does not apply to track stats or ski stats, of tracking No. 62-11.

- For the purposes of heading No. 62 09:
 - (a) The expression "babies" garments and clothing accessories" means articles for young children of a body height not expending 86 cm, it also covers babies, rough no;
 - (b) Arbeles which are, prima facio, classifiable both in heading No. 62 09 and in other headings of this Chapter are to be classified in heading No. 62 09.
- 5 Garments which are, pama face, dissolication tools in heading No. 62 10 and in other headings of this Chapter, excluding heading No. 62.09, are to be classified in heading No. 62.10.
- For the proposes of heading No. 62.11 "ske sets" means garments or sets of garments which, by this grammed appearance and texture, are identifiable as intended to be worn pure pully for sking (cross-country or alphae). They consist either of
 - a "ski overal", that is to say, a one-piece garment designed to cover the upper and the lower parts of the body, in addition
 to glegogy and a collar the ski overall may comprise pockets or footstraps; or
 - (b) a "ski ensemble", that is in say, a set of garments composed of two or three pieces, put up for retail sale and composing.
 - one garment such as an anorak, wind-cheater, wind-tacket or similar article, closed by a slide tastener (zipper),
 possibly with a waistouch in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breaches or one bib and brace overall.
 The "ski lensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a typic of padded, steevilless jacket work over the overall.
 - All the components of a "ski ensemble" must be made up in a labrat of the same texture, style and composition whether or not of the same colour, they also must be of corresponding or compatible size.
- 7 Scannes and articles of the scantitype, explaine or approximately square, of which underline side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 62.14.
- 8 Garments of this Chapter designed for left over light dosine at the front shouldering as men's or toyst garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the out of the garment clearly indicates that it is designed for one or other of the sexes.
 - Garments which carbot his identified as a ther man's or boys' garments or as warren's or girls' garments are to be dissified in the headings covering women's or § its' garments.
- 9 Articles of this Chapter may be made of metal thread

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				Statis-	
lead-	Sub-	C		stica -	Pale of
ıng	heading	D	Article Description	Unit	Outy
2.61			Mon's or Boys' Overcoats, Car-coats. Capes, Cloaks, Anoraka (including		
			Ski-jackets), Wind-cheaters, Windjackets and Similar Articles. (Excluding Those of Heading No. 62.03):		
	B201.1		 Overcoals, raincoats, car-coals, raipes, exaks and similar articles. 		
	6201 11		 Of wool or time animal hair. 		
	.20	2	Of water proofed labries	u	40%, or 76%, with a maximum of 71300kg er26160kg
	90 6201.12	3	- Other	.1	40% or 76% with a maximum of 5740c/kg or2094c/kg
		9	04		#2500 may 2000
	24	,	OI Waterproclod rabiuss	(I	4065 or 78% with a recommunity! 42255/kg or 15396/kg
	90	2	- Otnor	U	40% or 78% with a maximum of 3380 c/ kg or 1231¢/kg
	6201.13		Of man-made fibres:		
	20	5	- Of waterproofed fabrics	П	40°v or 78°v with a maximum of 4225c/kg or 1539c/kg
	.90	G	. Othայ	u	40% or 76% with a maximum of 3380c/kg ox 1231c/kg
	B201.19		 OI other toxtile materials; 		
		. 3	Of waterproofed labrics	U	40% or 76% with a maximum of 42250kg or15390kg
			- Other	Л	40% or 78% with a maximum of 3380c/kg or 1234c/kg
	6201.9 6201.91	4	Of and and an arised has		40% or 78%
	0201.01	5	= Or wee: or hee animal right	u	with a maximum of 7180c/kg or2619c/kg
	6201.92	G	- Of cotton	П	40% or 78% with a maximum of 42256/kg or 15396/kg
	6201.93	7	Of cian-reade fibres	П	40°v or 78°v with a maximum of 4225c/kg or 1539c/kg
	6201. 99	5	÷ Of other textilo materials	u	40% or 78% with a maximum of 42256/kg or 15396/kg

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6 2. 0 2		· · •		Women's or Girls' Overcoats, Car-coats, Capes, Cloaks, Anoraks (Including Ski-jackets), Wind-cheaters, Wind-jackets and Similar Articles (Excluding Those of Heading No. 62.04):		
	6202.1			 Overcours, re-nocals, car-coats, capes, doaks and similar articles; 		
	6202 11			= Of wool or fine animal hour		
	6202		_			
		20	G	- Of waterpropted labries	U	40% of 78% with a maximum of 7500c/kg of2616c/kg
	6202.12	90	7	- Other	J	40% or 78% with a maximum of 57400Ag or20946Ag
	111:04:14					444 .44
		20		Ol waterproofed fabrics	IJ	40% or 78% with a maximum of 4225c/kg or1539c/kg
		.90	3	- Other	u	40% or 78% with 4 maximum of 3380e/kg or1231c/kg
	6202.13			— Of man-made fibres:		
		20	9	Of waterpropled fabrics	u	40% or 76% with a maximum of 4225c/kg or1539c/kg
		.90	ι	· Other	ı	40% or 76% with a maximum of 33800kg or12316kg
	6202 19			- Of other textile materials:		
		Su	7	- Of waterproofed laptics	ย	40°, or 78°, with a maximum of 4225c4cg on 539c4cg
		.90	Б	· Other	u	40% or 78% with a maximum of 33800kg or:2316kg
	62029			—Other:		
	6505 8.		А	e Of wood or fine animal hair	;J	45°s or 78°s with a maximum of 7160c/kg or26°66/kg
	6202.92			= Of cotton	u	40% or 78% with a max mum of 42256Ay or 15396kg
	6202.93		٥	= Of man-made fibres	U	40% or 78% with a maximum of 42256%g or 15396%g
	6202.99		g	Of other textife materials	ш 	40% or 78% with a near more of 42256/kg or 15306/kg
62.03	6203 I			Men's or Boys' Suits. Ensembles, Jackets, Blazers, Trousers, Blb and Broce Overalls, Breeches and Shorts (Excluding Swimwear); —Suits:		
	6203.11		5	Of wool or fine aromal hair	U	40% or 78% with a maximum of 8980c/kg or3281c/kg

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6203.12	1 = Of symmetric fibres	Li	40% or 78% with a maximum of 5280k/kg rir1928k/kg
6203.19	C = Of other text le materiats	ц	40% or 78% with a maximum of 52806/kg or 19286/kg
6203.21	3 Of wool or fine on mathair	U	40% or 78% with a maximum of 8980c/kg oro/kg
6203.22	6 - Of certan	П	40% or 78% with a maximum of 52606kg อา32816kg
6203.23	2 - Of Synthetic fibres	u	40% or 78% with a maximum of 52800kg or1928c/kg
6203.29 6203.3	9 = Of other textile materials	L	40% or 78% with a maximum of 5280e/kg or1928e/kg
6203 31	Jackets and blazers: 4 = Of wool or fine animal harring to the second	L	40% or 78% with a maximum of 8980c/kg
6203.32	O - Of cotton	U	or3281c/kg 40% or 78%, with a maximum of 5280c/kg or1928c/kg
6203.33	7 = Of synthetic libres	П	40% or 78% with a maximum of 52806kg ort9286kg
6203 39 6203 4	Trousers, bib and brace overalls, brecches and shorts Trousers, bib and brace overalls, brecches and shorts	Ш	40% or 78% with a maximum of 52800/kg or1928c/kg
6203.41	9 - Of word or fine animal hair	U	40% or 76° v with a maximum of 8980c/kg cr3281c/kg
6203.42	5 = Of cotton	U	40% or 78% with a recommuni of 5280c/kg or 1928c/kg
6203.43	1 = Ol synthetic fibres	Ą	40% or 78% with a maximum of 5280c/kg or1928c/kg
6203 49	9 - Of other textile materials	u	40% or 78% with a maximum of 52800/kg or19280/kg

62.04

Women's or Girls' Sults, Ensembles, Jackets, Blazors, Dresses, Skirls, Divided Skirls, Trousers, Bib and Brace Overalts, Breeches and Shorts (Excluding Swimwest):

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6204,11	9	⇒ Of wood or fing animal harr	u	40% or 78% with g maximum of 89800/kg or32810/kg
6204.12	5	Of conton	fl	40% or 75% with a maximum of 5280c/kg or 1928c/kg
6204.13	1	# Of synthetic libres	u	40% or 78% with a maximum of 5280c/kg or 1928c/kg
6204.19	5	= Of Other taylife materials	Į.	40% or 78% with a maximum of 5280c/kg o:1928c/kg
6204.2	-	-Ensembles:		
6204.21	3	= O1 wool or fine animal hair	u	40% or 78% with a maximish of 8980c/kg or3281c/kg
6204.22	2	= Of cotton	u	40% or 78% with a maximum of 5280¢Akg or 1928¢Akg
6204.23	6	e Of synthetic libres	Ų	40% or 78%, with a maximum of 5280e/kg or 1928e/kg
6204.29 6204.3	4	= Of other (ext.it) materials	U	40% or 78% with a maximum of 5280c/kg or1928o/kg
				464 850
<u>\$204.31</u>	8	- Of wool or fine anamal haiz	u	40% or 78% with a maximum of 8980c/kg or3281c/kg
6204.32	4	= Of conos	U	40% or 78% with a maximum of 52800kg or1928c/kg
6204 33	0	Ol syclichic fibres	4J	40% or 78% with a maximum of 5280e/kg or1928e/kg
6204.39	9	→ Of other fextile materials	u	40% or 78% with a maximum of 5280c/kg or1928c/kg
6204.41	2	= Of wool or fine animal hair	П	40% or 78% with a maximum of 89800Xg or 19280Xg
6204 42	9	= Of cotton	(I	40% or 78% with a maximum of 5280c/kg or1928o/kg
6204.43	5	= Of synthetic fibres	U	40% or 78% with 8 maximum of 5280c/kg or1928c/kg

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1	5204.44	1	= Of art Hotal Ribres	1	40% or 78% with a maximum of 5280c/kg or1928c/kg
	6204.49	3	⊆ Of other textite materials	. u	40% or 78% with a maximum of \$280cMg er1928cMg
	3204.5		Skirls and divided skirls:		_
	5204.51	7	= Of wool or ling arrenal hair		40°s or 78% with a maximum of 8980s/kg or3281c/kg
1	6204 52	3	· Of certan	_	40% or 78% with a regionnie: 61 52806/kg o1928rs/kg
	5204 .53	U	:: Of synthetic fibres	. u	40% or 78% with a max.mum of 5280c/kg i er1928c/kg
	52 0 4.59	8	= Of other textile materials		40% or 78% with a maximum of 5280e/kg c:1928e/kg
	6204.6		 Trousers, full and brace overalls, breeches and shorts 		_
	6204.01	1	 Of wouller time animal han 		40%, or 76%, with a maximum of 6980c/kg ol3281c/kg
	6204 62	a	- Of catton	u	40% or 76°a with a maximum of 5280c/kg or 1928c/kg
	6 204.63	4	= Of synthetic fibres	_	40% or 78% with a maximum of 5280c/kg
	6204.69	2	= Of other textile materials		or 1926c/kg 40% or 78% with a maximum of 5280c/kg or 1928c/kg
06			Manie as Pausi Chiete.		011020219
	6205 10	6	Men's or Boys' Shirts: Of wool or time animal hair	-	40% or 78% with a maximum of 8160e/kg er2977e/kg
	6205-20	Э	Of cotton	•	40% or 78% with a maximum of 4800ckg or1750ckg
	6205 30	5	—Ol man-made fibres		40% or 78% with a maximum of 48000/kg er17500/kg
	6205 90	2	CX other text is malerials		40°, o: 78°, with a maximum of 4800c/kg or1750c/kg
.06			Women's or Girls' Biouses, Shirts and Shirt-blouses:		
	52D6.10		—Of sek or site waste		40% or 76% with a maximum of 4800c/kg or1750c/kg

- Of cotion - Of managed libres - Of other textile materials. Mgn's or Boys' Singlets and Other Vests, Underpants, Briefs, Nightshirts, Pyjames, Bathrobes, Dressing Gowns and Similar Articles: Underpants and timels - Of cotion - Of other textile materials.	U U	40% or 78% with a maximum of a160chg or 2977chg 40% or 78% with a maximum of 4800chg or 1750chg 40% or 78% with a maximum of 4800chg or 1750chg 40% or 78% with a maximum of 4800chg or 1750chg 40% or 78% with a maximum of 4800chg or 1750chg 40% or 78% with a maximum of 5810chg or 2118chg 40% or 78% with a maximum of 5810chg or 2118chg 40% or 78% with a maximum of 6810chg or 2118chg
- Of other feedile materials. - Of other feedile materials. - Men's or Boys' Singlets and Other Vests, Underpants, Briefs, Nightshirts, Pyjamas, Bathrobes, Oressing Gowns and Similar Articles: - Underpants and briefs - Of cotton - Of other textile materials - Nightshirts and pyjamas.	u	40% or 78% with a maximum of 48000kg or 17500kg 40% or 78% with a maximum of 48000kg or 17500kg or 18000kg
Of other fextile materials. Men's or Boys' Singlets and Other Vests, Underpants, Briefs, Nightshirts, Pyjamas, Bathrobas, Dressing Gowns and Similar Articles: Underpants and briefs Of cotton Of other fextile materials.	u	40% or 76% with a maximum of 480004g ort 75004g 40% or 76% with a maximum of 48000/kg ort 7500/kg 40% or 76% with a maximum of 58100/kg or21180/kg 40% or 76% with a maximum of
Mgn's or Boys' Singlets and Other Vests, Underpants, Briefs, Nightshirts, Pyjamas, Bathrobes, Oressing Gowns and Similar Articles: Underpants and briefs Of cotton Of cotton Nightshirts and pyjamas.	u	ort 750c/kg 40% for 78% with a ineximpen of 4800c/kg ort 750c/kg 40% or 75% with a maximum of 5810c/kg or2118c/kg 40% or 78% with a maximum of
Men's or Boys' Singlets and Other Vests, Underpants, Briefs, Nightshirts, Pyjamas, Bathrobas, Dressing Gowns and Similar Articles: Underpants and briefs Of cotton Of other sexual materials Nightshirts and pyjamas.		with a maximum of 5810c/kg of2118c/kg 40% or 78% with a maximum of
= Of cotton		with a maximum of 5810c/kg of2118c/kg 40% or 78% with a maximum of
= Q1 othor (excise materials		with a maximum of 5810c/kg of2118c/kg 40% or 78% with a maximum of
—Nignishirts and pyjamas.	u	with a maximum of
		5810c/kg oi2118r/kg
= OI cotion		
	ij	40% or 78% with 0 reaximum of 48000/kg or: 7500/kg
= OI men-mage tibres	u	40% or 78% with a incompanion 4800c/kg or: 750c/kg
= Of other textile materials	П	40% or 74% with a maximum of 48000 kg or17506 kg
— Other: = Of cotton	•	40°s ur 78°s
= Ol cotton	Хg	with a maximum of 4800c/kg or 1750c/kg
= Of man-made fibres	kg	40% or 78% with a maximum of 4800c/kg or1750c/kg
Of other textite materials	ky	40% or 7ტ% w.jh ა maximum of 4800c/kg or1750c/kg
Women's or Girls' Singlets and Other Vests, Stips, Perticoats, Briefs, Panties, Nightdresses, Pyjamas, Negligs, Bathrobes, Dressing Gowns and Similar Anicles:		
—Slips and petitoats:		
= Of man-made fibres	U	40% or 78% With a maximum of 58106/kg or21186/kg
= Of other textite materials	Lt.	40% or 78% with a maximum of
	- Of other textite materials	- Of other textite materials

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	6208-2		Nightdresses and pyjamas:		
	6208 21	В	- Oi coltan	u	40% of 78% with a maximum of 48000kg on 750c/kg
	6208.22	4	= Of man-made fibres	Ų	40% or 78% with a maximum of 48000/kg or1750e/kg
	6208.29	ġ	≂ Of other lextile materia's	u	40% or 78% with a maximum of 48000/kg or17500/kg
	6208.9		—Other.		
	6208.91	6	= Ol cotion	kģ	40% or 78% with a maximum of 4600c/kg or 750c/kg
$\widehat{}$	6208.92	б	Of man-mady fibres	kg	40% or 78% - with a max muni of 4800c/kg or 1750c/kg
	6208.99	a	- Of other fextile materials	kg	40% or 78% with a max mum of 4800c/kg or 1750c/kg
62.09			Bables' Garments and Clothing Accessories:		
	6209.10	C	—Of wool or line animal four	kg	40% or 78% with a maximum of 6105c/kg or2223c/kg
	6209.20		—Oi cotton:		
	.20	9	= Napkins	kg	40% or 78% with a maximum of 1630c/kg or595c/kg
<u> </u>	.9D	0	- Other	kg	40% or 78% with a maximum of 3590c/kg or1308c/kg
	6209 30	9	—Or synthetic libres.	kg	40% or 78% with a maximum of 3590c/kg or1308c/kg
	6209 90	7	—Of other textile materials	kg	40% or 78% with a examinum of 35900/kg or13080/kg
62.10			Garments, Made up of Fabrics of Heading No. 56.02, 56.03, 59.03, 59.06 or		
	A 4 - 4		59.07:		
	6210.10	F	Of tabrics of fleading No. 56.02 or 56.03: Supposable parties of fabrics of heading No. 56.03	ka.	tron
	.30		= Osphasacie partios or racines of reading No. 56,03	kg kg	tree tree
	.90	6	= Other	kg	40% or 78% with a maximum of 48000%g or17500%g
	6210.20	5	Other garments, of the type described in subheadings 6201.11 to 6201.19	Ų	40% or 78% with a maximum of 4225c/kg or 1539c/kg
			4		

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	C. Constanting Con		
6210.30 4	Other garments, of the type described in subheadings 6202.11 to 6202.19	u	40% or 78 with a maximum 42250/kg or £5390/kg
5210.40	Other men's or boys' garments:		
.20 9	 One-piece protoctive stats incorporating duffetive vesionly, for use with 	ka	tree.
an 4	breathing apparatus on the inside	kg kg	40% or 78
90 1	= Other	"Y	with a maximum 4800c/kg or1750c/l
6210.50 9	—Other women's origids, gaunerits	kg	40% or 70 with a maximum 46000kg or17500/
 	Tracksults, 5ki Suits and Swimwear; Other Garments:		
6211.1	— Swimwear		
6211.11 0	≥ Mga's or bays	L.	40% or 78
SETTITE S		-	with a neutinium 3380c/k or1231c/
6211.12 7	Women's or gir s	u	40% or 71 with a maximum 48000% or 17500/
621120 9	= \$ki suits	u	40% or 7 with a max mun 4800c/ or1750c
6211.3	—Other garments, med/s or boys'.		
6211.31	 Of wool or tine animal hair. 		
10 7	 Suits and everalis, conductive, designed for use by everhead transmission lineshien, of a value for duty purposes of R275 or more. 	kg	eerl
.90 5	Other	kg	40% or 7
			with a maximun 7189ธภั อา2646อ
6211.32	= Of colten:		
.10 3	 Suits and overalls, conductive, designed for use by overhead transmission linesmen, of a value for duty purposes of R275 or more. 	kg	tree
.90 1	- Other	kg	40% or 7 with a maximum
			4800c4 or17 50 0
6211.33	= Of man-made I bres		4.17340
10 2	- Suits and overalls, conductive, designed for use by overhead		
•	transmission linesment of a value for duty purposes of A275 or more	kg	free
.90 B	· Other	kg	40% or 7 with a maximum 48000
	AL		or 1750c
6211 39 .10 B	 Of other textile materials: Spils and overalls, conductive, designed for use by overhead. 		
.10 0	transmission linesman, of a value for duty purposes of 8275 or more	kg	iree
90 6	- Other	kg	40°a or 2 with a maximur 4800c/ or1750c
6211.4	- Other garments, women's or guis':		
6211.41	= Of wool or line animal hair.	l	eca.
.10 1	Spris	kg	25% 40% or 7
.90 0	- Other	kg	40% or 7 With a maximus 8160c4

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	6211.42	→ Of colt			
	.10 90 6211.43	6 · Othe		kg kg	25% 40% or 78% with a maximum of 48000/kg or17500/kg
	.10		5	kg	25%
	.90	2 Othe	a'	kg	40% or 78% with a maximum of 48000%g ur17500%g
	6211.49		er textile materia s		
	.10 .90	0 · Othe	5	ký ky	25% 40% or 78% with a maximum of 4800e/kg or 1750e/kg
62.12			Girdles, Corsols, Braces, Suspenders, Garters and Similar d Parts Thereof, Whether or not Knitted or Crocheted:)F	•
	0212.10	A - Orangings		kg	40% or 76% wift a maximum of 205000Ag 6/63540kg
	6212 20	2 — Sirdies an	nd parity-girdles	kg	40% or 76% with a neximom of 10700c/kg or1988c/kg
	6212.30	7 —Corseleite	P5	kg	40% or 78 week a maximum of 10700c/kg or 19280kg
	6212.90	—Other.			Orrazooky
	10	1 = Suspe	ender betts	49	40% or 76% with a maximum of 5810c/kg or21186/kg
	20	9 = Corset	its, of a value for duty purposes of 4500s or more	۸ÿ	40% or 78% with a maximum of 56106/kg or21186/kg
	30		ts, of a value for duty purposes of less than 4500c, an		4021 770
		corses	tbells	, krj	40% or 72%, with a maximum of 5260c kg or 1699c kg
	.4D		s of a length of less than 76 cm	kg	3C%
	.50		s of a length of 76 cm or more	ĸg	30%
	60		erde/s	kg	304%
	.90	r = Other	·	kg	3C°•
62.13		Handkerchi			
	6213 10	1 · ··Ol şilk oʻ	silk wasto	kg	49% or 1200 eac≥
	6213.20	—Ot sotton:			
	10		ining lace or embroidered on multiple needle machines, of a valuity purposes exceeding 6.25c.		49% or 120 : eac%
	.90	1. # Other		kg	49% or 120c each
	6213.90	— Of other t	Apolity materąča		
		 CM 05 - 	x, containing face or embroidered on multiple needle machines	8.	
	.10		alue for dutý purposes axceeding 6,25c		49% or 1200 each

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	6214.10	5	Qf silk or silk waste	ш	.\$9 ⁰ 6
	6214 20	2	—Of weel or tine animal bair	L	49%
	6214.30	4	Of synthetic hores.	U	49%
	6214.40	9	—Ot art foral fibres	Ų	49%
	6214.90	1	—Of other text le materials	u	4945
2,15		····-	Ties, Bow Ties and Cravats:		
	6215.10	0	— Of sak or silk waste	kg	40% or 78% with a maximum of 75000Ag or 2640Ag
	6215 20	3	— Ol man-made Nores	łg	40% or 76% With a max multi of 7500030 ur126404g
	6215 90	5	—Of other textile materials	kg	40%, or 78%, with a maximum of 3460c/kg or1264o/kg
62.16	6216.00	A	Gloves, Mittens and Mitts	kg	30%
Б 2.1 7			Other Made up Clothing Accessories; Parts of Garments or of Clothin Accessories (Excluding Those of Heading No. 62-12);	g	
			—Acrossories		
	6217.10				
		308 901	Printed labels and labs	kg kg	25% 30%

Act No. 20, 1998.

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 63

OTHER MADE UP TEXTILE ARTICLES; SETS: WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

NOTES:

- 1. Sub-Chapter Lapplies only to made up articles, of any textle labra.
- 2 Sub-Chapter (does not cover the following
 - (a) Goods of Chapters 56 to 62; c:
 - (b) Worn eaching or other worn articles of heading No. 63 C3
- 3 Heading No. 60 09 applies only to the following goods:
 - (a) Articles of fextile materials:
 - (i) Clubing and clothing accessories, and parts thereof
 - (i) Brankets and travelling stigs:
 - (ii) Bed leser, table from tollet liner and sitcher from
 - (v) Furnishing articles other than corpus of neadings Nov. 57 21 in 57 65 and tapestres of heading No. 56.05.
 - (b) Hootwear and headgear of any material other than assestes
 - In order to be classified in this neading, the articles menboned above must comply with both of the to lowing requirements.
 - in Introduction signs of appreciable wear, and
 - (ii) they must be presented in bulk or in bales, show or similar packings.

SUB-CHAPTER I OTHER MADE UP TEXTILE ARTICLES

			•	Statis-	
Head-	Sub-	C		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
		-			
63.01		_	Blankets and Travelling Augs:		• 6.5
	6301.10 301.20		- Electric blankers	u	49).
	3411.26	а	 Bankels (excluding electric bankels) and travelling rugs let wool or of the general hair and account of the control of the contr	kg	49%₀
	6301.30	2	—Blankels (excluding electric blankets) and Pavelling rugs, of cotton	Χq	4943
	6301.40		—Blankets (excluding electric blankets), and travelling rugs, of synthetic libros	ka	4955
	6301,90		—Other blankets and travialing rags	kg.	49° 0
63.02			Bed Linen, Table Linen. Toilet Linen and Kitchen Linen:		
	6302 10	7	—Bed limin, writed or crucholed	ķij	40% with a materium of 30000/kg or10940/kg
'	6302.2		—Other bed linen, ported.		D. Daveny
	6302.21	9	= Of cotton	<u></u>	49% with a
					max mum
					al 3500ckg ur1094ckg
	6302-22	4	= Of man-made fibres	kg	49%, with a
					max mure
					cf3000ckg
					or1094oAg
	6302.29	9	:. Of other textile materials	kg	40%, with a max mum of 3000c/kg or1094c/kg
	6302.3		—Other bed linen		
	6302 31	2	Of cotton	kg	40% with a max mum of 3000c/kg or1094c/kg
	6302.32	y	= Ol man-made libres	kg	49% with a regardient of 3000c/kg or1094c/kg

		ter	Na.	20, 1998	CUSTON	AS AND EX	CISE ACT, 1998		
	6302.39	,	3	– Of ol⊁er texti	o malerials			kg	49% with a maximum of 30000Ag or 10940Ag
	6302 4D		0		od or crochistist			kq	49%, with a maximum of 3090c/kg or 1994b/kg
	6302.5 6302.61		1	 Other table intent Of cotton : 				ĸĢ	49% with a maximum of 30000kg or 0940kg
	6302.52		ä	= Of flax				59	49° vividina maximumich 3000c-kg or 1094c-kg
	6302 53		4	- Of man-made	e fibros			kg .	49% with a maximum of 30006/kg or10946/kg
	69 \$020		2		ikę maturiaks			kg	49% with a maximum of 3900c/kg e11094c/kg
	6302.60			— Toilet tren and k	kilchen linen, af ierry to	owel ng or smil	ar terry labros, of settien		•
		50	6	 Kitchen linen 	1			kg	49% with a maximum of 3000cAq c/972cAq
		90	5	- Other			•	٩IJ	49% will: a markingmed 3000c.kg or1094c.kg
	6302.9			-Other					
	6302.91			- Olicotloni					451
		.10	7	- Kritled or	erocheted			kg	497 viviting enasimizer of 30000-kg or 10040-Ag
		.60	3	Office tode	d linen			×9	49% with a max mum of 300000kg or109463g
		70	0	- Other kilch	har: lanen			kg	49% with a maximum of 3000c/kg or972c/kg
	630 <u>2</u> 92		6	: Ol flax				kg	495) with a maximum of 30000wg or10940%g
	6302.93		2	Ot man-mad	de I bres			kg	46% with a അമാസ്ഥന of 3000കള പൊ940%g
	6302.99		2		li e malerials			kg	40% with a material of 3000c/kg or1094c/kg
63.03		• • •					tain or Bed Valances:		
93.03	6303.1			—Knided or croch	_				
	6303 11		7	± Ωl cotton .				kÿ	49% with a maximum of 30000/kg or10940/kg
	6303.12		3	. Ol syninetic	tiores			ką	49% with a unaximum of 30000/kg or (0946/kg)
	6303 19		ũ	- Of other tex	ildo materials			kg	49% Wilhin max mum of 30005/kg or10946/kg
	6303.9			- Other:					
			•	•					

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	6303.91	;	3	- Ol cotlon	iy	49°5 with a anaximum of 30000Ag
	6303 92	ı	Б	= O1 synthetic fibres	kg	or LOS4c-kg 49% with a maximum of 3000c-kg
	6303 99	4	4	□ Of other text le materials	×ŋ	or1094c/kg 49% with a maximum of 3000c/kg
						or 1094c/kg
63.04			¢	ther Furnishing Articles (Excluding Those of Heading No. 94.04):		
	6304.1			-Berispreads.		
	6304 11	•	0	= Kn tied or crocheted	¥g	49% with a casement of 3000e/kg or1094e/kg
	6304 19		1	· Other	kg	49% with a reparturn of 3000c/kg or1094c/kg
	6304.9		-	-Oner.		
$\widehat{}$	6304 91	,	7	= Knitled or procheted	kṛj	49% with a maxenum of 3000c/kg cr1094c/kg
	6304 92	:	3	= Not kn fled or crocheted, of totlon	kg	49% with a repair our of 3000c/kg or 1094c/kg
	6304.93	;	7	• Nut knitted or producted of systhetic fibres	kg	495, with a maximum of 3000c/kg or1094c/kg
	6304.99	ŀ	В	Not knitted or diocheted foliather text to flungs	kg	49% with a maximum of 3000ckg cr1094ckg
63.05			٠٠٠٠٠	acks and Bags, of a Kind Used for the Packing of Goods:		
	6305.10			Of julic ox of other textue bast libres of heading No. 53 03		
		.10 5		- Kuitled or machated	kg	20%
	6305.20	.90 (_	= Other	kç	Irca
	0000	10		- Knilted or crocheted	kg	20%
		.20		 Other, of fahric of a mass exceeding 356 g/m² 	kg	25%
_		.90- 6	θ	- Olher	kg	25%
_	6305.3			-Of mary-made toxible materials		
	6305.32			 Flex-ble intermediate butk containers: 		
		10 3	7	- Knitled or procheted	kg	20%
		٠. :	÷	- Other	kg	25%
	6305.33			Other, of polyethy ene or polypropylene strip or the like:	-	
		10 3	3	- Keitled or macheted .	kg	20%
		. 9 0	1	- Olher	kg	29%
	6305.39			= Other:		
		.10 ° .90 £	-	- Knitted or crucheted	kg ha	20%
	6305 90		0	- Other	kg	25%
		.10	1	- Koltled or crochated	kg	20°-
		90 3	5	- Officer	kg	Iree
	· · · · · · · ·					
63.06	E305 •		L	arpaulins, Awnings and Sunblinds; Tents; Salls for Boats, Saliboards or andoratt. Camping Goods:		
	6306.1 0306.11			-Tarpasins, averings and sunblinds:	b	AA0-
	6306.11 6306.12		a ≼	Of cotion	kg	20%
	6306.19		9 9		kg ka	20% 20%
	6306.19	2	•	= Of other lextile incidentals	kg	2075
	6305.21	,	2	enis: = Of cotton	kg	20%
	6306.22		ء 9,5	- Of synthetic fibres	kg	20% 20%
	6306.29		3 3	Of other lextile materials	kg kg	20%
		,	-			

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6306.3		Act N	u. 2	0. 1998 CUSTOMS AND EXCISE ACT, 1998			
6306.39 8 - Of other textile materials		6306.3		—Savs.			
6306.4 — Presimatic matriesses 6306.41 1 Of cotton 6006.49 Of other textue moter als: 10 6 Of non-woverns 10 6 Of non-woverns 10 6 Of non-woverns 10 6 Of cotton 10 Of cotton		6306.31	7	= Of synthetic I bres	kg	20%	
6306.41 1 Of cotton		6000 39	ė	 Of other textile materials	kģ	201.	
6306.99		6306.4		—Pneumatic marresses	-		
10 6 Of non-wovers kg 25% 50 8 Other kg 20% 6306.9 — Other kg 20% 6306.9 — Other Kg 20% 6306.99 Of other lexitic materials kg 26% 50 0 Other lexitic materials kg 26% 50 0 Other kg 30% 50 0 Other kg 35% 50 0 Other kg 35% 50 0 Other kg 35% 50 0 Other kg 20% 50 0 Other kg 20% 50 0 Other kg 20% 50 0 Other kg 25% 50 0 Other 50 0		6306 41	:	. Of cotton	kg	20%	
50 8		6006.49		Of other textue materials:			
6306.91		10	ε	- Of non-wovens	kg	25%	
6306 91 4 Of cotton		90	B	Other	kg	205.	
6306 99 Oll other lextile materials: 10 2 - Oll non-wovens		6306.9		— Other.	_		
10 2 Other Made up Articles, Including Dress Patterns:		6300 91	4	. Of cotton	kg	20%	
63.07 Other Medo up Articles, Including Dress Patterns: 63.07 Other Medo up Articles, Including Dress Patterns: 63.07.10 5 — Floor-cicilis dishripschis, desires and similar cleaning cloths. kg 30%, cube clothes and desires and similar cleaning cloths. kg 30%, cube clothes and desires and desires and similar cleaning cloths. kg 30%, cube clothes and desires and d		6306 99		Of other fextile materials:			
63.07 Other Made up Articles, Including Dress Partierns: 6307.10 5 — Floor-clothe dish-risches, destinated similar deaning cloths kg 30%; 6307.20 — Life-jackets and ife-beits. 10 7 — Kantied or promised not efastic or rubbensed kg 35%; 90 5 — Other kg 20%; 6307.90 Other 10 9 — Of non-wovens kg 25%; 20 6 — Sanitary towels, not knitled or crocheted kg 15%; 20 6 — Boot and shoe laces, not knitled or crocheted kg Iree 10 0 — Cheese cloths or bandages, not knitled or crocheted kg Iree 10 5 d — Supportive knee-caps, ankin guards and what bands, elastic or rubbonised kg 30%.		.10	2	- Olingzywovens	k;j	25%	
63.07 Other Made up Articles, Including Dress Parigns: 6307.10 5 — Histor-civilis dishristoris, destins and similar cleaning cloths. kg 30% 6307.20 — Life-jackets and ife-belts. 10 7 — Konfield or promising soft viasing or rusbensed kg 35% 10 5 — Other		50	Ċ	Olner	kg	203	
6307.90 Other .10.9 - Of non-working	63.07	6307.10 6307.20 .10	7	Other Made up Articles, Including Dress Parierns: — Floor-ckellis: dishrisotre, destins and similar deaning cloths	kg kg	30% 35%	
.20 6 = Sanifary towels, not knitted or crocheted			5		kç	2C° s	
.30 3 - Boot and shoe laces, not knilted or crocheted		.10	9	= Of non-wovens	kg	25%	
.40 0 in Cheese cloths or bandages, not stallfold or propheted		.20	6	 Sanitary towels, not knidled or ordeholded	ka	15%	
.50 d = Supportive knee-caps, ankin gliardy and wrist bands, elastic or rubberisted kg 355.		.20	3		kg .	255.	
rubberistel kg 355.		.40	0	 Cheese claims or bandages, not waited or crocheted 	kç	Iree	
90 7 = Other		.50	đ	endalment and	kg	30%	
150 Cares Rg 20%		.90	7	= Olher	kģ	20%	

CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER II

SET\$

				Statis-	
lead-	ֆս ե ։	С		stical-	Rate of
ing heading	D	Article Description	Unit	Duty	

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CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER III

WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

63.09 6309.00	Worn Clothing and Other Worn Articles:		
.13 9	 Worn overcoals, car-coals, raincoals, andraks, ski-jackers, duhi-e-coals, manifes parkas and similar dotting andres (excluding windjackers and 		
	windshoaters!	kq	66% cr 25000 Ng
.17 2	Other word dollning	k:j	. 664a or 2506≥kg
25 3	— Worm have ling rugs and blackets	69	50c cash
.45 8	Worn headgear	kg	350 each
90-3	Other	kg	20 ,
63.10	Used or New Rags, Scrap Twine, Cordage, Rope and Cables and Worn out Articles of Twine, Cordage, Rope or Cables, of Textile Materials:		
6310.10 2	Sorted	kg	20 %
62311.00	Office	L	5.63

CUSTOMS AND EXCISE ACT, 1998 SECTION XII

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

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

NOTES:

- This Chapter does not cover the following:
 - (a) Disposable foot or shoe covenings of flarisy material (for example, paper, Sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textilo material, welhout an outer sole glued, sewn or otherwise affixed or hippined to the upper (Section XI);
 - (c) Worn lootwear of heading No. 63.09.
 - (d) Articles of asbestos (heading No. 68 12).
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90 21), or
 - Toy footwear and skaling boots with de or roter skales altached, shin-guards and satelar protective sports wear (Chapter 95).
- 2 For the purposes of historing No. 64.06, the terms "parts" does not include page, protectors, eyetets, hocks, buckles, ornaments, braid, taces, pompone or other trimmings (which are to be classified in their appropriate headings) or bubbles or other goods of heading No. 96.06.
- 3 For the purpose of this Chapter:
 - the terms "subber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics, being visited to the traked eye; for purposes of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term "leabled" refers to goods of headings Nos. 41.04 to 41.09.
- 4. Subject to Note 3 to this Chapter
 - (a) the material of the upper shall be taken to be the constituent material having the greatest external system orage to account being taken of accessories or reinforcements such as arikle patches, edging, umaniquipson, hydrigs, tabs eyelet stays or similar attachments;
 - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or re-nforcements such as spikes, bars, halls, protection of similar offactments.

SUBHEADING NOTE:

- For the purposes of subheadings Nos. 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression is ports footwear: applies only to:
 - (a) footwear which is designed for a sporting activity and has, or has provision for the altachment of, spikes, sprigs, stops clips, bars or the like; and
 - (b) skaling boots, skelboots and cross-country ski footwork, snowboard boots, wreating boots, bowing boots and cycling shoes

ADDITIONAL NOTES.

- For the purposes of this Chapter, fundament sizes are to be taken to refer to fact length in millimates (mondepoint length).
- For the purposes of this Chapter, the expression "bedroom slippers" applies only to articles commonly known as bedroom slippers, with unter soles of a thickness of loss than 1,5 mm.
- 3 For the purposes of this Chapter a hart pair shall be deemed to be a pair.

		Slatie-	_
С		stiçal-	Rate of
D	Article Description	Unit	Duty
	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:		
5	— Footween incorporating a protective metal loe-cap	20	30%
	—Ofter lootwear:		
ย	- Covering the knee	Zu	30%
4	= Covering the ankle but not covering the knee	20	30%
9,			30/2
	S a	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: — Footwear incorporating a professive metal toe-cap. — Other lootwear: 8 — Covering the knee.	Slical- D Article Description Unit 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: 5 — Footwear incorporating a protective metal loe-cap 2u — Offier lootwear: 8 — Covering the knee 2u

. Act No.	20, 1996 CUSTOMS AND EXCISE ACT, 1998			
6402.1	—Sports footwear:			
6402.12	 Ski-boots, cross-country ski footwear and snowboard boots; 			
.10 9	 Ski-boots and cross-country ski footwaar	2u	30%	
.20 6	- Snowboard boots	20	50 %	
6402.19 6	- Other		50% or	
3	- UNE	20	500c/2u	
8402.20 3	— Footwear with upper straps or thongs assembled to the sole by means of plugs.	2u	50% or 500¢/2u	
5402.3 0 B	—Other footwear, incorporating a protective metal toe-cap	20	50% or 500c/2u	
6402.9	Other lootwear:			
6402.91 1	= Covering the ankle	2u	50% or 500c/2⊔	
16402.99 2	= Other	2u	50% or 500c/2u	
02	Footwear, With Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Leather:			
6403.1	—Sports footwear.			
64 03.12	 Ski-boots, cross-country ski footwear and snowboard boots; 			
.20 1	 Snowboard boots which incorporate textite material in the external 			
,	surface area of the upper (excluding the longue)	20	50%	
.90 0	• Other	20	30%	
6403.19 9	= Other	20	30%	
6403.20 7	 Footwear with outer solas of leather, and uppers which consist of leather straps across the instep and around the big log 	20	30%	
6403.30	= Footwear made on a base or platform of wood, not having an inner sole			
	or a protective metal toe-cap	20	30%	
6403.40 6	 Other footwear, incorporating a protective metal toe-cap 	20	30%	
6403.5	Other footwear with cuter soles of leather:			
6403.51	= Covering the ankle:			
.15 5	 Footwear (excluding begroom slippers), which incorporate textile malerial in the external surface area of the upper (excluding the 			
	tongue)	20	50%	
.90 2	- Other	2U	30%	
6403 59	—Other.			
.15 6	 Footwoor (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper (excluding the 			
	tongue)	2u	50%	
.90 3	- Other	2เม	30%	
6403.9	—Other tootwear:			
6403.91	 Covering the ankle: 			
.15 3	 Footwear (excluding bedroom slippers), which incorporate textile material in the external surface area of the upper textiluding the 			
	tongve)	2u	50%	
.90 0	- Other	2U	30%	
6403.99	 Other: Footweer (excluding bedroom slippers), which incorporate textile. 			
	material in the external surface area of the upper (excluding the	p	Enar	
	tongice)	2u	50%	
.90 1	- Other	2U	30%	
.04	Footwear with Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Textile Materials:			•
6404.1	— Footwear with outer soles of rubber or plastics:			
6404,11	 Sports footwear, tennis shows, basketball shows, gym shows, training shows and the like: 			
.06 3	- Ski boots and cross-country ski footwear	2u	30%	
.10- 1	- Spiked athletic shoes	20	15%	
.90 8	• Other			
		\$h	50% or 500c/2u	
64D4.19	= Other:	_	enc:	
10 0	Budroom slippers	\$n	30%	
.12 7	- Ballet shoes, with blocked toes	2u	free	
.15 1	- Other ballet shoes	20	30%	
90 9	- Other	2 u	50% or 500c/2u	
6404.20	 Footwear with outer solos of leather or composition seather: 			

		_			
	Act No. 20, 1998		20, 1998 CUSTOMS AND EXCISE ACT, 1998		
	.20	5	- Ballet shoes, with blocked toes	2₩	free
	.30	2	· Ciher balletishoes	20	30%
	.90	Û	- Other	24	50% ur 6006/2 u
4.QS			Other Footwear;		
6	405.10		With uppers of leather or composition realther:		
	35	2	- Baltet shoes, with blocked toes	24	free
	90	s	- Other	20	30%
6	405.2C		 With appear of fexule nyiderals. 		
	10	ı	= Bedroom slippers	2u	30%
	15	2	- Builet shoes, with blocked toes.	2и	Iree
	17	9	= Other ballet sliges	2u	35%
	90	ä	- Othe:	2U	50% 01
					SCCc/2u
Ü	405 90		—Other		
	.10	3	- Bedroom slippers	2u	30%
	16	4	- Ballet shoek with blocked toes	20	free
	.17	Ð	Other pallet shoes	2u	30%
	.90	•	- Olher	2u	50% or , 500e/20
Б	406 10		Articles; Gaiters, Leggings and Similar Articles, and Paris Thereof: — Uppers and parts thereof foxouring salfeners)		
	.10	0	Hall-pairs, mounted on dummy lasts of wood or unmounted, suitable for use as manufacturing models	٠g	free
	15	1	Protective metal los caps	kg	*cee
	.25	9	- Other parts, of iron or steel .	kg	20%
	.35	ŭ	- Other, of textile materials, rubber or plastics	•9	50%
	90	9	Olner	kg	26%
6	406.20	8	—Outer soles and hools introducer or plastics	kg	26%
0	406 9		—Olher.		
G	406.91		= Ot wood		
	05	7	 Soiles, heal and sole units, tips, hools, stiffeners, arch supports and heal socks. 	kg	freu
	40	5	· Removable fittings	kg	20° c
	.90	5	· Other	kç	26%
5	406 99		= Of other materials		
	10	*	 Gailers, toggings and similar articles, and parts theroof, wholly or principally or leather or composition leather. 	kg	23 i
	.15	5	 Gaiters, leggings and sun for articles, and pads thereof (excluding those wholly or pencapally of leather or composition leather) 	kg	20%
	25	2	 Clog soles, heel and sole units, less and neels, of cork 	, kg	fieo
	.40	ti	- Parts of year, steer, copper or a uminion, for lootwear	Rg	20%
		Э	 Other sufferiers, and supports and beel socks, for footwear 	kg	free
	60	G	- Other removable fittings for footwood	kg	20%
	.90	2	- Other	89	26%

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 65

HEADGEAR AND PARTS THEREOF

NOTES

- This Obapter does not cover the following:
 - (a) Worn headgryan of heading No. 63.09:
 - (b) Asbestos headgear (neading No. 68 12), ur.
 - (c) Dolls, hals or other loy hals and carnival articles of Chapter 95.
- 2 Heapting No. 65.02 date not caver habishapes made by sewing, (excluding those obtained is imply by sewing strips in spirals).

				Statis-	
Head-	Şub-	c		stical-	Rate of
ing	heading	¢	Article Description	Unit	Duly ,
65.01	6501.CC	2	Hat-forms. Hat Bodies and Hoods of Felt, Neither Blocked to Shape Nor With Made Brims; Plateaux and Manchons (Including Sht Manchons), of Felt	kg	Stv
65.0 2	6502 CQ	6	Hat-shapes, PiBited or Made by Assembling Strips of Any Material, Nerther Blocked to Shape, Nor With Made Brims, Nor Lined, Nor Trimmed	•ñ	55.
65.03	6503 00	2		u	3645
65.04	6504 90	3	Mats and Other Headgear, Plaited or Made by Assembling Strips of Any Material, Whether or Not Lined or Trimmed	kil	30%
65.05			Hats and Other Headgear, Knitted or Crocheted, or Made up From Lace, Felt or Other Texhile 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	1	—Hair-nels	kg	30-3
	6505.90	ก	—Other	kĝ	3053
65.06			Other Headgear, Whether or Not Lined or Trimmed:		
	6506.10		Salety headgear:		
	.1	10 2	 Firgular s halmets, headgear identifiable for use by miners and other industrial workers. 	a	free
	9	20 0	- Other	'n	25°>
	0506.9		— Other.		
	6596.91		 Of rubber or of plastics; 		
		10 9	- Robber batting caps	kg	15%
	1	3 0 3	- Other	hg	25%
	6500.92	4	Of largkin	kg	25°0
	6606 99	9	- Of olner materia's	kg	25%
65.07	6507.00		Head-bands, Linings, Covers, Har Foundations, Har Frames, Peaks and Chinstraps, for Headgear	kg	17%

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CUSTOMS AND EXCISE ACT, 1998 CHAPTER 66

UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

NOTES

- 1. This Chapter does not cover:
 - (a) Measure walking-sticks or the like (heading No. 90.17).
 - (b) Firearmisticks, swood-slicks, loaded walking-sticks in the like (Chapter 93), or
 - (c) Goods of Chapter 95 (for example, loy umbreflas, toy sun umbreflas).
- Heading Nu. 66 03 does not cover parts, trimmings or accessories of textre material, or govern taggets, indings, umbreila
 cases or the two, of any national. Such goods presented with fluit not filled to, articles of heading No. 66 01 or 66,02 are in
 be classified separately and are not to be treated as forming part of those articles.

				Statis-	
Head-	Sub-	Ċ		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
66.01			Umbrellas and Sun Umbrellas (Including Walking-stick Umbrellas, Garden Umbrellas and Similar Umbrellas):		
	8601.10	9	—Garden or similar umbrellas	Ш	30%
	6691.9		—Other:		
	6601.91	1	គ Having a telescopic ទាំង!!	ь	30%
	6601.00	2	- Other	ţı	30%
66.02	0005 00	а	Walking-sticks, Seat-sticks, Whips, Riding-crops and the Like,	kg	25%
66.03			Parts, Trimmings and Accessories of Articles of Heading No. 86.01 or 66.02:		
	6603.10	6	—Handles and knobs	kg	20%-
	6603 20	0	- Uniocella frames, including frames mounted on shalts (sticks)	kg	20% a
	6603.90	2	—Other	kg	20%

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

NOTES

- This Chapter does not cover the following.
 - (a) Straining closs of human hair (heading No. 59.11);
 - (b) Floral motifs of lace, of embroidery or other texture tablec (Scotton XI)
 - (c) Footwear (Chapter 64):
 - (d) Hearigear and hair-nets (Chapter 65).
 - (e) Toys, sports requestes or care val articles (Chapter 95) un
 - (i) Feather dusters, powder ports and hair sieves (Chapter 96)
- 2 Hisading No. 67.01 does not cover the following.
 - (a) Articles in which feathers or down constitute only filling or pending (for example, hedding of heading No. 94.04);
 - Afficies of appearel and clothing accessories in which feathers or down constitute no more than mere trimming or padding;
 un
 - (c) Artificial flowers or Inlings or parts Overent or number up anticles of finading No. 97-02
- 3 Fleading No. 67.02 does not cover the following:

÷

- (a) Arbeits of glass (Chapter 70):
- (b) Antiqual flowers, to age or four of potcey, stone, metall wood or other materials, obtained in one piece by moulding, forging, raining, stone ping or other process, or consisting of parts assembled athorwise than by binding, glueing litting into one another or similar methods.

				Statis-	
Head.	Sub-	c		sticar-	ftate of
lnġ	heading	D	Article Description	Unit	Duty
67.01	6701 OO	6	Skins and Other Parts of Brid's With Their Feathers or Down, Feathers, Parts of Feathers, Down and Articles Thereof (Excluding Goods of Heading No. 05.05 and Worked Guilla and Scapes)	kg	20°:.
67.02			Artificial Flowers, Foliage and Fruit and Perts Thereof; Articles Made of Artificial Flowers, Foliage or Fruit:		
	6702 10	4		19	20%
	6702 90	9	—Of other materials	kg	2010
67.03	\$703.00	3	Human Hair, Dressed, Thinned, Gleached or Otherwise Worked: Woof or Other Animal Hair or Other Textilo Materials, Prepared for Use in Making Wigs or the Like	Ag.	fise
67.04			Wigs, False Beards, Eyebrows and Eyelashes, Switches and the Like, of Human or Animal Heir or of Toxtile Materials: Articles of Human Hair not Eisewhere Specified or Included:		
	6704.1		—Of synthetic textile materials:		
	6704 11	8	—Complete wigs	×ij	20°,
	6704 19	9	—Other	kg	2C°:
	6704.20	6	—Of human hair	kg	20%
	6704 90	8	—Of other materials	59	20°%

CUSTOMS AND EXCISE ACT, 1998 SECTION XIII

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

CHAPTER 68

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS

NOTES:

- This Grupter does not cover the following.
 - (a) Goods of Chapter 25:
 - (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with migh powder or graph to, bitumenised or explicitled (xiper).
 - (c) Coated, impregnated or covered textile figure of Christer 55 or 59 (for example, fabric coated or covered with mical powder, bitumenised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 62:
 - (f) Lilhographic stones of heading No. 84 42).
 - (ii) Electrical insulators (heading No. 85.46) or fitings of insulating material of bearing No. 85.47;
 - (h) Dema burrs (heading No. 90 (8).
 - (ii) Articles of Chapter 91 (for example, clocks and clock cases)
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prelabricated buildings).
 - Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading No. 90.02, if made of materials specified in Note 2(b) to Chapter 95, p; of heading No. 98.08 (for example, buttons). No. 96.09 (for example, state periods) or No. 96.10 (for example, drawing plates); or
 - (n) Articles of Congdet 97 (for example, works of art)
- 2 In heading No. 68.02 the expression "worked monumental or building stone" applies not only to the variables of stone referred to in headings Nos. 85.15 or 25.16 but also to all other natural stone (for example, quartate, first, doloride and stealing) is milarly worked, if open not, however, apply to state.

Head-	Sub-	С		Statis• stical-	Rate of
					Male or
ing	heading	D	Article Description	Ueit	Duty
БВ. 01	6BD1.00	а		kg	tree
69.02			Worked Monumental or Building Stone (Excluding State) and Articles Thereof (Excluding Goods of Heading No. 58.01); Mosaic Cubes and the Like, of Natural Stone (Including State), Whether or not on a Backing; Artificially Coloured Granules, Chippings and Powder, of Natural Stone (Including State):		
	6802.10	8	Titles, cribes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm, and early coloured granulus, phippings and powder.		
	68G2.2		 —Other monumental or building stone and articles thereof, simply but unsawn, with a flat or even surface; 	kg	Iree
	6802.21	7	: Marbie, travertine and arabaster	kg	Iree
	6302.22	3	= Other dalcareous signe	kg	Ires:
	6802.23	8	= Granițe	kg	Iree
	6802.29	ā	- Other stone	kg	Iren
	6802.9		—Qihqr		
	6802.91	9	= Marbio Irayari no and a abaster	kg	Ireo:
	6802.92	5	□ Other calcareous slone	kg .	Irec
	6802.93	1	- Grande	k;;	Irgg
	6802 99	2	- Other stone	kg	Ireo
	6803.00	5		kg	Iree
68.04			Millstones, Grindstones, Grinding Wheels and the Like, Without Frameworks, for Grinding, Sharpening, Pollshing, Trueing or Cutting, Hand Sharpening or Pollshing Stones, and Parts Thereof, of Natural Stone, of Agglomerated Natural or Artificial Abrasives, or of Ceramics, With or Without Parts of Other Materials:		
	6804 10	3	—M-Islanes and grandstones for milling, grinding or pulping	kg	tree
	6804.2		Other millstores, gradatenes, grading wheels and the like:	•	
	6804.21	4,		kg	treo
	6304.22	•	 Of other agglomerated abrosives or of ceramics: 		
		10 K	 Millstones, of a cameter exceeding 150 cm jexcluding those of emery 		
		-	na curendum)	kg	1ri-i:

			n. 20, 1998 CUSTOMS AND EXCISE ACT, 1998		
) 6	Other	٠g	15%
	6804.23	7	= Of natural storie	×i3	free
	6804.30	2	Hand sharpening or polishing slones	kg	free
8 .0 5			Natural or Artificial Abrasive Powder or Grain, on a Basis of Textile Material, of Paper, of Paperboard or of Other Materials. Whether or Not Cut to Shape or Sewn or Otherwise made up:		
	6805 10	7	—On a base of woven lexitle fabric only	kg	18%
	6805.20	1	On a base of paper or paperboard only	kĝ	18%
	5805.3D	6	—On a base of other malorials	kg	18%,
58.06			Stag Woot, Rock Wool and Similar Mineral Wools; Exfoliated Vermiculite, Expanded Clays, Foamed Stag and Similar Expanded Mineral Materials; Mixtures and Articles of Heat-insulating, Sound-insulating or Sound-Absorbing Mineral Materials (Excluding those of Heading No. 68.11 or 68.12 or of Chapter 69);		
	6806.10	0	 —Slag wixel, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls 	en.	18%
	0000.00	-		<g< td=""><td>10.0</td></g<>	10.0
	6800 20	5	 Extolated vormiculto, expanded clays, foamed stag and similar expanded minoral materials (including informixtures the eqt). 	kg	15° ₀
	6806.90		—Other:		
	.30	9	■ Articles of slag wood, ruck wood or similar wools	kg	18%
	.90	0 2	= Other	kg	free
58.07			Articles of Asphalt or of Similar Material (For Example, Petroleum Bitumen or Coal Tar Pitch):		
	6807.10	4	— In rails	kg	18%
	BE07.90	0	—O;her	kg	165a
80.8á	60.8083	3	Panels, Boards, Tiles, Blocks and Similar Articles of Vegetable Fibre, of Straw or of Shavings, Chips, Particles, Sawdust or Other Waste, of Wood, Agglomerated with Cement, Plaster or Other Mineral Binders	kij	fuse
			1.24 . 180		
68.09			Articles of Plaster or of Compositions Based on Plaster:		
	6809.1	_	— Boolds, sheals, panels, bles and similar arboles, not ornamented:		
	6809 11	8	= Faced or reinforced with paper or paperboard only	kg	18".
	6809 10	9	= Other	kg	18%
	6809 90	ß	= Other articles	kg	18%
68.10			Articles of Coment, of Concrete or of Artificial Stone, Whether or Not Reinforced:		
	6510.1	_	- Tiles, lingstones, bricks and similar arceles:		4
	6810 11	В	Building blocks and bricks	kg	free
	ED4D BD				
	6810.19	ŋ	= Olher	kg	(rec
	6810.9	·	—Other articles:	Ť	
	6810.9 6810.91	4	 Other articles: Prefabricated istructural components for building or civil engineering. 	×п	free
	6810.9	·	—Other articles:	Ť	
	6810.9 6810.91	4	Other articles: Prefabricated istructural components for building or civil rengineering . Other	×п	free
68.11	6810.9 6810.91	4	Other articles: Prefabricated istructural components for building or civil rengineering . Other	×п	free
68.11	6810.9 6810.91 6810.99 6811.10	4	Other articles: Prefabricated istructural components for building or civil engineering and Other. Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like: Corrugated sheets	×ŋ ×g 	free free
68.41	6810.9 6810.91 6810.99	4 5	— Other afticles: — Prefabricated istructural components for building or civil engineering. — Other Articles of Asbestos-cement, of Cellulose Fibre-cement or the Litte: — Corrugated sheets — Other sheets, panels, tiles and samilar articles — Yubes, cines and tubo or pine fittings	×л ×g	free free free
 68.11	6810.9 6810.91 6810.99 6811.10 6811.20		— Other afticles: — Prefabricated istructural components for building or civil engineering. — Other Articles of Asbestos-cement, of Cellulose Fibre-cement or the Litte: — Corrugated sheets — Other sheets, panels, tiles and samilar articles — Yubes, cines and tubo or pine fittings	×ŋ ×g kg ky	free free free free
68.11 68.12	6810.91 6810.91 6810.99 6611.10 6811.20 6811.30	5 5 4 1	- Other afficies: - Prefabricated structural components for building or civil engineering a Other. Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like: - Corrugated sheets - Other structs, panels, tiles and similar articles - Tubes, pipes and tubo or pipe fittings - Other articles Fabricated Asbestos Fibres; Mixtures with a Basis of Asbestos or with a Basis of Asbestos and Magnesium Carbonate; Articles of Such Mixtures or of Asbestos (for Example, Throad, Wowen Fabric, Clothing, Headgear, Footwear, Gaskots), Whether or not Reinforced (Excluding Goods of Heading No. 68.11) or 68.13):	×ŋ ×g kg ky	free free free free free free
	6810.91 6810.91 6810.99 6611.10 6811.20 6811.30	5 5 4 1	- Other articles: - Prefabricated structural components for building or civil engineering a Other. Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like: - Corrugated sheets - Other sheets, pawels, tiles and samilar articles - Tubes, pipes and tubo or pipe fittings - Other arbeles Fabricated Asbestos Fibres; Mixtures with a Basis of Asbestos or with a Basis of Asbestos and Magnesium Carbonate; Articles of Such Mixtures or of Asbestos (for Example, Throad, Woven Fabric, Clothing, Headgear, Footwear, Gaskets), Whether or not Reinforced (Excluding Goods of Heading No. 68.11 or 68.13): - Fabricated asbestos tibres; mixtures with a basis of asbestos or with a basis of	×ŋ ×g kg kg kg	free free free free free free
	G810.9 6820.91 6810.99 6611.10 6811.20 6811.30 6811.30	5 5 4 1	- Other articles: - Prefabricated structural components for building or civil engineering of Other. Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like: - Corrugated sheets - Other sheets, panels, riles and sanitar articles - Yubes, pipes and tubo or pipe fittings - Other arboles Fabricated Asbestos Fibres; Mixtures with a Basis of Asbestos or with a Basis of Asbestos and Magnesium Carbonate; Articles of Such Mixtures or of Asbestos (for Example, Throad, Woven Fabric, Clothing, Headgear, Footwear, Gaskets), Whether or not Reinforced (Excluding Goods of Heading No. 69.11 or 68.13): - Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate.	×ŋ ×g kg kg kg	free free free free free
	G810.9 6810.99 6810.99 6811.10 6811.20 6811.30 6811.90	5 5 4 1	- Other articles: - Prefabricated structural components for building or civil engineering of Other. Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like: - Corrugated sheets - Other sheets, panels, files and smilar articles - Tubes, pipes and tubo or pipe fittings - Other articles. Fabricated Asbestos Fibres; Mixtures with a Basis of Asbestos or with a Basis of Asbestos and Magnesium Carbonate; Articles of Such Mixtures or of Asbestos (for Example, Throad, Woven Fabric, Clothing, Headgear, Footwear, Gaskets), Whether or not Reinforced (Excluding Goods of Heading No. 69.11 or 69.13): - Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate Yarn and thread.	×ŋ ×g kg kg kg	free free free free free free
	G810.9 6810.99 6810.99 6811.10 6811.30 6811.30 6812.10 6812.20 6812.30	5 5 4 1	— Other articles: — Prefabricated istructural components for building or civil engineering. — Other. Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like: — Corrugated sheets. — Other sheets, panels, files and sanitar articles. — Tubes, pipes and tubo or pipe fittings. — Other articles. Fabricated Asbestos Fibres; Mixtures with a Basis of Asbestos or with a Basis of Asbestos and Magnesium Carbonate; Articles of Such Mixtures or of Asbestos (for Example, Throad, Woven Fabric, Clothing, Headgear, Footwear, Gaskets), Whether or not Reinforced (Excluding Goods of Heading No. 68.11 or 68.13): — Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate. — Yarn and thread. — Cords and string, whether or not imprograted with lubricants.	kg kg kg kg kg	free free free free free free Iren
	G810.9 6810.99 6810.99 6811.10 6811.30 6811.30 6812.10 6812.20 6812.30 .8	5 9 4 1 9 3	— Other afficies: — Prefabricated istructural components for building or civil engineering. — Other. Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like: — Corrugaled sheets. — Other sheets, panels, files and sanilar articles. — Tubes, pipes and tubo or pipe fittings. — Other articles. Fabricated Asbestos Fibres; Mixtures with a Basis of Asbestos or with a Basis of Asbestos and Magnesium Carbonate; Articles of Such Mixtures or of Asbestos (for Example, Throad, Woven Fabric, Clothing, Headgear, Footwear, Gaskets), Whether or not Reinforced (Excluding Goods of Heading No. 68.11 or 68.13): — Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate. — Yarn and thread. — Cords and string, whether or not plated: — Braided or platfod, whether or not imprografied with lubricants (excluding asbestos I bre filled rope).	kg kg kg kg kg kg	free free free free free free free line
	G810.9 6810.99 6810.99 6811.10 6811.30 6811.30 6812.10 6812.20 6812.30 8	5 9 4 1	 Other afficies: Prefabricated structural components for building or civil engineering. Other Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like: Corrugated sheets. Other sheets, panels, files and smilar articles. Tubes, pipes and tubo or pipe fittings. Other arbetes. Fabricated Asbestos Fibres; Mixtures with a Basis of Asbestos or Mixtures or of Asbestos (for Example, Throad, Wowen Fabric, Clothing, Headgear, Footwear, Gaskots), Whether or not Reinforced (Excluding Goods of Heading No. 68.11 or 68.13): Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate. Yarn and thread. Coids and string, whether or not pated: Braided or platfod, whether or not imprograted with lubricants (excluding asbestos I bre filled rope). Other 	kg kg kg kg kg	free free free free free free Iren
	G810.9 6810.99 6810.99 6811.10 6811.20 6811.30 6811.30 6812.10 6812.20 6812.30 8	5 5 9 4 1	— Other articles: — Prefabricated istructural components for building or civil engineering. — Other. Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like: — Corrugated sheets. — Other sheets, panels, files and sanitar articles. — Tubes, pipes and tubo or pipe fittings. — Other articles. Fabricated Asbestos Fibres; Mixtures with a Basis of Asbestos or with a Basis of Asbestos and Magnesium Carbonate; Articles of Such Mixtures or of Asbestos (for Example, Throad, Wowen Fabric, Clothing, Headgear, Footwear, Gaskets), Whether or not Reinforced (Excluding Goods of Heading No. 68.11 or 68.13): — Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate. — Yarn and thread. — Cords and string, whether or not plated: — Braided or platfod, whether or not imprograted with lubricants (excluding asbestos I bre filled rope). — Other. — Woven or knitted labric.	kg kg kg kg kg kg	free free free free free free line line 15%
	G810.9 6810.91 0810.99 0611.10 6811.20 6811.30 6811.30 6812.10 6812.20 6812.30 8 9	5 5 9 4 1 3 0 6 0 7	— Other articles: — Prefabricated istructural components for building or civil engineering. — Other. Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like: — Corrugated sheets. — Other sheets, panels, files and sanitar articles. — Tubes, pipes and tubo or pipe fittings. — Other articles. Fabricated Asbestos Fibres; Mixtures with a Basis of Asbestos or With a Basis of Asbestos (for Example, Throad, Wowen Fabric, Clothing, Headgear, Footwear, Gaskots), Whether or not Reinforced (Excluding Goods of Heading No. 68.11 or 68.13): — Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and thread. — Cords and string, whether or not imprograted with lubricants (excluding asbestos I bre filled rope). — Other — Woven or knitted fabrics.	kg kg kg kg kg kg	free free free free free free line line 15%
	G810.9 6810.99 6810.99 6611.10 6811.20 6811.30 6811.30 6812.10 6812.20 6812.20 6812.30 .8	5 5 9 4 1	— Other articles: — Prefabricated istructural components for building or civil engineering. — Other. Articles of Asbestos-cement, of Cellulose Fibre-cement or the Like: — Corrugated sheets. — Other sheets, panels, files and sanitar articles. — Tubes, pipes and tubo or pipe fittings. — Other articles. Fabricated Asbestos Fibres; Mixtures with a Basis of Asbestos or with a Basis of Asbestos and Magnesium Carbonate; Articles of Such Mixtures or of Asbestos (for Example, Throad, Wowen Fabric, Clothing, Headgear, Footwear, Gaskets), Whether or not Reinforced (Excluding Goods of Heading No. 68.11 or 68.13): — Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate. — Yarn and thread. — Cords and string, whether or not plated: — Braided or platfod, whether or not imprograted with lubricants (excluding asbestos I bre filled rope). — Other. — Woven or knitted labric.	kg kg kg kg kg kg	free free free free free free line line 15%

	Act No.	20, 1998	CUSTOMS AND EXCISE ACT, 1998		
	6812 50	7	-Clething, dothing accessories, footwear and headquar	kg	18%
			- Pappy, mill board and fell	-	
	10	9	 Millboard, of a thickness of 1 mm or more, not reinforced and not 		
			containing added rubber	kg	15%
	.20	6	- Fator plates, of a thickness exceeding 2.5 mm	kg	15%
	90	7	- Other	kg	free
	6812.70		-Compressed asbestos fibre jourting, in sheets or colls.		
	.10	3	= Combined with metal sheeting	ĸg	tree
	90	1	- Othe/	\g	15%
	(812 9D	5	-Other	< 9	
68.13			Friction Material and Articles Thereof (For Example, Sheets, Rolls, Strips,		
			Segment, Discs. Pads) Not Mounted, for Brakes, for Clutches or the Like,		
			With a Basis of Asbestos, of Other Mineral Substances or of Cellulose.		
			Whether or Not Combined With Toxtile or Other Materials:		
	6813.10		-Brake linings and pads:		
	.20	7	 Brake linings of pressure or similar moulded moterial in	kg	23%
	.90	ล	= Other	kçp	11¢kg
	6813 90		-Other		
	.10	6	 Chitch facings of an outside diameter not exceeding 250mm 	kg	15%
	.90	4	= Other	kņ	11 ckg
68 14			Worked Mics and Articles of Mics, Including Agglomerated or Reconstituted		
$\overline{}$			Mica, Whether or Not on a Support of Paper, Paperboard or Other Materials:		
	6514 10	6	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not		
			on a support	kg	1959
	6614 90	2	-Other	kg	1958
68.15			Articles of Stone or Other Mineral Substances (Including Carbon fibres,		
			Articles of carbon libres and articles of Peat), not Elsewhere Specified or		
			included:		
	6815.10	7	-Not-electrical articles of graphite or other carbon	kg	free
	6815.20	4	Articles of pival	kg	free!
	6815.9		Other articles		
	6615.91	2	= Containing magnesse, dolomile or chromite	kg.	free
	6815.99	3	= Other	ka	1096

CUSTOMS AND EXCISE ACT, 1998 **CHAPTER 69**

CERAMIC PRODUCTS

NOTES

- This Chapter applies only to teramic products which have breen lined after shaping. Headings Nos. 69.04 to 69-14 apply only to such products excluding those classifiable in heading Nos. 69 01 to 69 03.
- This Chapter does not cover the fullowing:
 - (a) Products of heading No. 2844.

 - (b) Afficies at heading No. 68.64; (c) Afficies of Chapter 71 (for example, imitation jewellory)
 - (d) Cermets of heading No. 81-13.

 - (e) Adicies of Chapter 62, (f) Electrical insulators (heading No. 85.46) or fittings of insulating mailorial theading No. 85.47).
 - (g) Artificial Lecth (heading No. 99.21);
 - (b) Anicies of Chapter 91 (for example, clocks and clock cases).
 - (iii) Articles of Chapter 94 (for example, furniture, lamps and lighting Litings, pretablicated buildings)
 - (x) Articles of Chapter 95 (for example, Juys, games and sports requisites);
 - (i) Articles of heading No. 96.06 (for example, bullions or of heading No. 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

4

SUB-CHAPTER I

GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRECTORY GOODS

				Statis-	
Head-	Sub-	C		sti¢al-	Rate of
ing	heading	D	Article Description	Unit	Duty
69.01			Bricks, Blocks, Tiles and Other Ceramic Goods of Silicoous Fossii Meals (for Example, Kieselguhr, Tripolite or Diatomite) or Similar Silicoous Earths:		
	6901.10	7	- Bricks	kg	íree
	6905 90	5	—O⊵¥:	kg	15° a
69.02			Refractory Bricks, Blocks, Tiles and Similar Refractory Ceramic Constructional Goods (Excluding Those of Siliceous Fossil Meals of Similar Siliceous Earths)		
	6902.10	a	—Containing by massit singly or together, more than 60 per cert of the elements Mg. Oa or Cr. expressed as MgO. CaO or Cr. O	×g	free
	6902 20	2	— Containing by mass more than 50 per cent of alconna (AlfO) of stice (SiO) or of a mixture or compound of these products	kg	Iree
	6902.90	4	- Other	×g	free
69,03			Other Refractory Ceramic Goods (For Example, Retorts, Crucibles, Muffels, Nozzels, Plugs, Supports, Cupels, Tubes, Pipes, Sheaths and Rods) (Excluding Those of Siliceous Fossil Meals or of Similar Siliceous Earths):		
	6903.10	1	Containing by mass more than 50 per cent of graphile or other anabon or of a mixture of these products	kij	bee
	6903.20	6	Containing by mass more than 50 per cent of alumina (Al 2 O 3) or of a mixture or compound of alumina and of silica (SiO 2)	kg	fire
	6903.90	8	—Olher	kg	free

CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER II

OTHER CERAMIC PRODUCTS

				Statle-	
Head	- Sub-	Ç		stical-	Rate of
inç	j heading	D	Article Description	Unit	Duly
69.0	4		Ceramic Building Bricks, Flooring Blocks, Support or Filler Tiles and the		
			Like:		
	6904.10	9		2000 U	Irea
	0904 00	1	Other	kg	lree
69.0	5		Rooting Tiles, Chimney-pots, Cowls, Chimney Liners, Architectural Ornaments and Other Ceramic Constructional Goods:		
	6905.10	9	Booling * kes	kg	Iree
	6905.90	5	Other	kg	Ireo .
69.0	6906.00	a	Ceramic Pipes, Conduits, Guttering and Pipe Fittings	kg	free
69.Q			Unglazed Ceramic Flags and Paving, Hearth or Wall Tiles; Unglazed Coromic Mosaic Cubes and the Like, Whother or Notion a Backing;		
	6907.10	6	 Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being unclosed in a square thin side of which is less. 		
			than 7 cm	m ²	24 5%
	6907.90	2	—Other	an:"	24.5%
69.0	a		Glazed Ceramic Flags and Paving, Hearth or Wall Tiles; Glazed Ceramic Mosaic Cubes and the Like, Whether or not on a Backing:		
	6908 1C	5	Titles, cubes and similar articles, whicher or not necessing the largest surince area of which is capable at being enclosed in a square their de-of which is tess.		
			Itian 7 cm	in?	24,5%
	6900-90	В	—Other	m ²	24.5° ₀
6 9. 0	ŧ		Ceramic Wares for Laboratory, Chemical or Other Technical Uses: Ceramic Troughs, Tubs and Similar Receptacles of a Kind Used in Agriculture; Ceramic Pols, Jars and Similar Articles of a Kind Used for the Conveyance or Packing of Goods:		
	6909 1		 Coron o wares for laboratory, obsernical or other technical uses: 		
	0909 11	4	C1 porcelain or china	kg	Iree
	6909 (2	6	 Articles having a hardness equivalent to 9 or more on the Mohs scale. 	. 49	free
	690919	9	Z Other	49	treo
	5909.90		→ Other	kil	1rga:
69.1	0		Ceramic Sinks, Wash Basins, Wash Basin Pedestals, Baths, Bidets, Water Closet Pans, Flushing Cistorns, Urinals and Similar Sanitary Fixtures:		
	691010	3	—Of porcelar or china	жg	200,
	B910.90	5	- Gtree.	ky	20%
69.1	1		Tableware, Kitchenware, Other Household Articles and Toilet Articles, of Porcelain or China:		
		- 7	—Tableware and kitchenware	kg	30%
Ju.,	6911.10		-Ct*ef	kgj	30%
00.7	6911.10 6911.90	3			
		3 6	Geramic Tableware, Kitchenware, Other Household Articles and Toilet Articles (Excluding Those of Porcelain or China)		30%
69.1	6911.90 2 69:2.00		Geramic Tableware, Kitchenware, Other Household Articles and Toilet Articles (Excluding Those of Porcelain or China)		30%
	6911 90 2 69:2 00 3	 6	Ceramic Tableware, Kitchenware, Other Household Articles and Toilet Articles (Excluding Those of Porcelain or China)	kg	
69.1	6911 90 2 69:2 00 3 69:3 10	 6 	Ceromic Tableware, Kitchenware, Other Household Articles and Toilet Articles (Excluding Those of Porcelain or China)	kg kq	lraa
69.1	6911 90 2 69:2 00 3	 6	Ceramic Tableware, Kitchenware, Other Household Articles and Toilet Articles (Excluding Those of Porcelain or China)	kg	
69,1	6911 90 2 69:2 00 3 69:3 10 69:3.90	 6 	Ceromic Tableware, Kitchenware, Other Household Articles and Toilet Articles (Excluding Those of Porcelain or China)	kg kq	lraa
69.1 69.1	6911 90 2 69:2 00 3 69:3 10 69:3.90	 6 	Ceramic Tableware, Kitchenware, Other Household Articles and Toilet Articles (Excluding Those of Porcelain or China) Statuettes and Other Ornamental Ceramic Articles: Of purcelain or china Other	kg kq	lraa

CUSTOMS AND EXCISE ACT, 1998 **CHAPTER 70**

GLASS AND GLASSWARE

NOTES:

- This Chapter does not cover the following
 - (a) Goods of heading No. 32 07 (for example, withliable enamels and glazes, glass fall, other glass in the form of powder, granules or llakes);
 - (b) Articles of Chapter 71 (for example, imitation (swellery);
 - 4c) Optical fibre cables of heading No. 85,44, electrical insulators (heading No. 85,46) or littures of insulators material of heading No. 85 47,
 - (d) Optical forces, optically worked optical elements, hypodermic syringes, addicial eyes, thermometers, barniseters. hydrometers or other articles of Chapter 90:
 - (e). Lamps and lighting fittings, illuminated signs, illuminated name plates and the "ke, baying a permanently fixed light sourgo, and parts thereof of heading No. 94,05;
 - Toys, games, sports requisites, Chostmas tree ornaments or other articles of Chopter 95 (excluding glass eyes without mechanisms for dulls or for other articles of Chapter 95), or
 - [q] Buttons, fitted vacuum libsks, scent or similar sprays or other anticles of Chapter 95.
- For the purposes of headings Nos. 70 G3, 70.04 and 70.05
 - (a) I glass is not regarded as "worked" by mastin of any process it has undergone before annealing
 - cutting to shape does not affect the classification of glass in sheets.
 - (c) the expression "absorbent reflecting or non-reflecting layer" means a microscopically thin occuring at meta, or of a chemics, compound (for example, matal exist) which absorbs, for examply, infra-red light or improves the reflecting qualities of the glass while still at owing it to retain a degree of transparency or translacency, or which prevents light from being reflected on the surface of the glass.
- The products referred to in heading No. 70.06 remain classified in that heading whether or not they have the character 3 ol arocles
- For the purposes of heading No. 70.19, the expression "glass woo" magnis-

- (a) Minnral woo's with a silica (SiO,) content not less than 60 per cent by mass.
- (b) Mineral wools with a silica (S:Ox) content loss than 60 per cent but with an alkaline code (K20 or Na20) content exceeding 5 per cent by mass or a bone oxide (B₂O₃) content exceeding 2 per cent by mass.

Mineral wools which do not comply with the above specifications fall in Feating No. 68.66.

5. Throughout this Schedule, the expression "glass", includes fused guard and other lused silical

SUBHEADING NOTE:

For the purposes of subheadings Nosi 7013.21, 7013.31 and 7013.91, the expression flexit crystalf invants only glass having girthin from tead menuside (PbO) content by mass of 24 phricent.

ADDITIONAL NOTE

For the purposes of this Chapter, the expression loptical glass' means special glasses used in the manufacture of optical instruments for photography, astronomy, observation (for example, microscopy, mixigation), armamonts (for example, signting telescopes), laboratories or for the manufacture of corrective speciable leases. These glasses are highly transparent They may have special light absortive properces and therefore be coloured or black. They are dieur, horsegoriusus, without air bubbles, and have refractive indiges and dispersive powers unusual in other glasses.

			_		Statis-	
Mead-	Sub-		¢		strcel-	Rate of
ing	heading		D 	Article Bescription	Unit	Duty
70.01	7901.00		1	Cullet and Other Waste and Scrap of Glass; Glass in the Mass		trep
70.02				Glass in Balls (Excluding Microspheres of Heading No. 70.19), Rods and Tubes, Unworked:		
	7002.10		ß	—Dalls	kg	free
	7002.20		4	—Hods	λg	tree
	7002.3			Tubes		
	7002.31		ā	 Of fused quartz or other tused salica	×9	fria:
	7002.32		I	 Of other glass having a linear coefficient of expansion not exceeding 5x10 ⁵ per Kelvin within a temperature range of 0°C to 300°C 	kg	free
	7002.39		6	= Other	59	treo
70.03			•	Cast Glass and Rolled Glass, in Sheets or Profiles, Whether or not Having an Absorbont, Reflecting or non-reflecting Layer, but not Otherwise Worked:		
	7003.1			—Non-wired sheets		
	7003.12			 Coloured throughout the mass (cody unled) opacified, feshed or having an absorbent, reflecting or non-reliculing layer; 		
		1D	3	Optical glass	m ²	tree
		90	ı	.t Other	'm²	10%

1.0. 1.7.7.7	SACTOR AND ADDRESS OF THE PERSON OF THE PERS		
Act No. 3	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
7003 19	 Qiner: 		
.ºo a	- Optical glass	m ²	free
90.6	• Oner	m²	10%
7003.20 8	= Wired sheets	mı ²	10%
7003.30 2	- Profites	m²	10%
4	Drawn Glass and Blown Glass, in Sheets, Whether or not Having an Absorbent or Reflecting Layer, But not Otherwise Worked:		
7004.20	 Glass coloured throughout the mass (body Inited), opacitied, flashed or having an absorbind, reflecting or non-reflecting layer). 		
.10 9	= Optical glass	m ₅	4rge
.90 7	- Other	m ⁷	10%
7004.90	—Other glass.		
.10 0	· Optical glass	III. ²	free
90.9	= Other	m²	10%
5	Float Glass and Surface Ground or Pollshed Glass, in Sheets, Whether or not Having an Absorbent. Reflecting or Non-reflecting Leyer, but not Otherwise Worked:		
7005.10	 Non-wired glass, having an absorbent, reflecting or non-reflecting layer. 		
.10 A	- Optimal gloss	m ²	Iree
.90 Б	= Other	m²	10°,
7005.2	—Other non-wired glass		-4 /
7005 21	 Coloured Prioughout the mass (body timed), opacified, flashed or merely suclade ground. 		
.10 0	- Optical glass	m²	Iree
.90 7	- Other	m^2	10%
7005.29	- Oltrer		
.10 0	- Optical glass	\mathbf{m}^2	Irea
.90 8	- Other	m²	10%
7005.3D 3	- Wired glass	m'	10°6
6 7006.00	Gloss of Heading No. 70.03, 70.04 or 70.05, Bent, Edge-Worked, Engraved, Drilled, Enamelled or Otherwise Worked, but not Framed or Fitted with Other Materials:		
7006.00.30	—Optical glass, stained glass windows	kg	free
90.5	Other	kg	16° 。
,,	·Other		
7	Safety Glass, Consisting of Toughened (Tempered) or Laminated Glass:		
7007.1	 Toughened (tempered) saloly glass 		
7007.11 -4	 Of size and shape switable for incorporation in vehicles, anguality spacecraft or vessels 	49	18%
7007.19 5	→ Other	m ²	18%
7007.2	- Laminuted salety glass:		
7007 21 9	= Of size and shape suitable for incorporation in vehicles, pirgraft,		
	spacegraft or vessels	ĸġ	18%
7007.29 9	– Other	m²	18%.
6 7008 00 7	Multiple-walled Insulating Units of Glass	 kg	18%:
9	Glass Mirrors, Whether or not Framed, Including Rear-view Mirrors:		
700910 5	—Rear-view motors for vehicles	kg	18%
7009.9	Olher	9	
7009.91 B		ke	18%
• • • • • • • • • • • • • • • • • • • •	_	kq Lo	
7009.92 4	≅ Framed	kÇ	1 82∧

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70.10			Carboys, Bottles, Flosks, Jars, Pots, Phials, Ampoules and Other Containers, of Glass, of a Kind used for the Conveyance or Packing of Goods; Preserving Jars of Glass; Stoppers, Lids and Other Closures, of Glass;			
	7010.10		—Ampoules:			
	.10	2	Tugular, iif a capacity not exceeding 35 ml	kg	1945	
	.90	0	- Olher	kg	13%	
	7010 20	6	Stoppers, ids and uther closures	kg	55	
	7010.9		—Other, of a capacity	_		
	7010.91		· Exceeding 1 .			
	.10	5	· Syphon wases	kg	5	
	20	2	- Beer and mineral water type bolfles	kg	191.	
	.30		- Preserving ars	kg	5%	
	90		- Other	kg	13°	
	7010.92	~	= Exceeding 0,33 I but not exceeding 1I		• • •	
	.10	1	- Syphon vases	kĝ	524	
	20	-	Bods and mineral water type bottles, of a capacity not exceeding 800.	9		
		1	ті	kg	6:00	
	30	€	 Beer and mineral water type bottles, of a capacity exceeding 800 mil. 	ka	19%	
	40	3	- Preserving jars	kg	58.00	
	90	G	· Other	kg .	13%	
	7010.93		- Expeeding 5.15 L but not exceed an 0.33 L.	-		~
	'0	ä	Syphonivasos	ka	5%.	
	:5	_	Boer and in neral water type bottles	XI)	1G6 _a	
	68	_	• Preserving jars	kg	5/10	
	.90		Other	kg	13"-	
	7010.94	•	= Not exceeding 0.15 i:			
	10	4	- Syphon vases	ky	5%	
	.15	-	Beer and minoral water type bottles	kg	10%:	
	.20		Preserving jars	kg	5%	
	.30		Other, tubular, of a capacity not exceeding 35 m	kg	1965	
	90	_	- Other	kQ	13%	
70.11			Glass Envelopes (Including Bulbs and Tubes), Open, and Glass Parts Thereof, Without Fittings, For Electric Lamps, Cathodo-ray Tubes or the Like;			
	7011-10	9	— For electric lighting	k.s	Iree	
	7011 20	•	- For cathode ray tubes	ký ku		
		3	,	kgi	hed	
	7011 90		Office	kg	Iree	
70,12	7012 00	8	Glass Inners for Vacuum Flasks or for Other Vacuum Vessels	L	long	
				· ·	· · · · ·	
70.13			Glassware of a Kind Used for Fable, Kitchen, Toilet, Office, Indoor Decoration or Similar Purposes (Excluding That of Heading No. 70.10 or 70.18):			
	7013.10		— Oliglass ceramics:			
	.05	7	= A57 trays	kg	1553	
	27		Plates, cups and sauders, machine-made	kgj	1946	
	96	_	- Olner	kg	57.2	
	7013.2	'	— Drinking glasses (excluding that of glass contents)	r.g	4	
	7013.21	7	Of lead crystal	kg	55.	
	7013.29	á	600-	kg	5",	
	7013.29	٩	 Option	707	J ,	
	7013.3		purposes (excluding those of glass-chairnes)			
	7013.31		- Of that crystal:			
	.15	2	- Plates, cups and saucers machine mado	kg	15%	
	.90	7	· Other	kg	54	
	7013.32		Of glass having a linear coefficient of expansion not exceeding 5 x 10 $^{\rm h}$			
			por Kelvin within a temperature range of 0°C to 300°C			
		6	- Plates, cups and saucors, machine-made	kg	15° o	
	•	3	• Other	kg	Pe-	
	7013.30		- Other			
	_	0	- Plates, cups and saucers, machine made:	kg.	160,	
	90	a	• Other	kg	5°:	
	7013.9		— Olher glassware.			
	7013.91	4	= Of lead crysla	kg	55	
	7013.99	-	= Other	kg	5%	
			Ti and the second secon			

_	Α-	et N	n. 2	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
20.14	 7014.00		 S			···· · · · · · · · · · · · · · · · · ·
(4.14	1014.00		_	Heading No. 70.15), not Optically Worked	ko	hee
7D.15				Clock or Watch Glasses and Similar Glasses, Glasses for Non-corrective or Corrective Speciacles, Curved, Bent, Hollowed or The Like, not Optically Worked; Hollow Glass Spheres and Their Segments, for the Manufacture of Such Glasses:		
	7015.10		3	— Sinsags for corrective spectacles	kg .	free
	7015.90		g	Other	Ag	5050
70.16				Paving Blocks, Slabs, Bricks, Squares. Tiles and Other Articles of Pressed or Moulded, Glass, Whother or Not Wired, of a Kind Used for Building or Construction Purposes; Glass Cubes and Other Glass Smallwares, Whether or Not on a Backing, for Mosaics or Similar Decorative Purposes; Leaded Lights and the Like; Multicettular or Foam Glass in Blocks, Panels, Plates, Shells or Similar Forms:		
	7016.10		7	 Glass cubes and other glass smallwares, whether or not on a backing, for message or similar decorative purposes. 	kg	18%,
	7016 90			—Other		
		.10	0	 Multicallular or foam glass in blocks, panels, plates, shells or similar. 		
				torms	kg	Irec
		.20		= Bricks (excluding those of multicellular or foom plass)	kg	Ireo .
		90 	9	Other	kç	· 5°;.
70 17				Laboratory, Hygienic of Pharmaceutical Glassware, Whether or not Graduated or Calibrated:		
	7017 10			Of based quartz or other tused place.		
		.10	_	= Blood sample collection tubes	kg	16%
		.90	6	_ Qiher	kg	free
	7017 20			 Of other glass having a linear coefficient of expansion not exceeding 5 x 10 ° por Kelvin within a temperature range of 0°C to 300°C; 		
		.10	2	- Blood samp o collection tubes	49	16°a
		90	Ω	- Other	kg	160
	7017.90			Other:		
		10	4	Blood sample collection tubes	<:1	168
		90.	2	- Olber	λg	100
70.18				Glass Beads, Imitation Pearls, Imitation Precious or Semi-precious Stones and Similar Glass Smallwares, and Articles Thereof (Excluding Imitation Jewellery); Glass Eyes (Excluding Prosthetic Articles); Statuettes and Other Ornaments of Lampworked Glass (Excluding Imitation Jewellery); Glass Microspheres not Exceeding 1 mm in Diameter:		
	7018.10		4	—Glass bands, emitation pisints, instation precious or seme-precious atomes and		
				s:m-la: glass smallwates	kg	2013
	7018 20		9	-Glass minospheres not exceeding it imm in diameter	kÿ	20%
	7018 90		Э	·Olher	kg	Irea
70.19	'			Glass Fibres (Including Glass Wool) and Articles Thereof (For Example, Yarn, Woven Fabrics):		
	7019 :			—Slivers, revergs, yarn arva chopped strands.		
	7019.11		4	= Chapped strands, of a tength and exceeding 50 min	kç	16%
	7019.12			= Rovings:		,
		.10	_	Coloured throughout the mass	kg	ree
		.00	li.	- Olher	kç	18° a
	7019-19			· Otrie)		
		.10		= Yarn	kg	fier
		.90	n	Other	kg	1853
	7019.3			 This sheets (volles), webs, mals, malflesses, tixalds and similar non-waven products 	I	400
	7019 31		3	= Maris	ky.	18%
	7019.32		9	= Thin sheets (vd.(es)	kg	16°;;
	7049.39		4	= Olner	kg	16%
	7019.40			# Woven labrics of rovings	U.A.	4120.
		.10	_	Fathrick woven from multi-lament lovings Other content with plantage.	k g	18%
		20		- Other, coated with prastics	kg 	10°a 551
		.9D	•	· Other	ĸġ	5°3
	7019.5			Other waven fabrics		
	7019 51		,	Of a width not exceeding 30 cm Control with whatever	b a	109
		.10		Coated with plastics	kg ka	10°a 52
		90	13	- Other	kg	5%

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7019 62	 Of a width exceeding 30 cm, plant weave weighing tess than 250 g/m² of blameats measuring per stegle yarr not more than 136 text. 		
10.6	- Coated with plastics	kg	1C ^v e
.90 4	- Olher	kg	5° e
7019 60	Other		
10.0	- Dealed with plastics	kg	104 -
.90 .9	- Olter	kg	5%
7019.90	Other:		
.30 G	 Fifter bags, prepared electrical insulating tape, coated or impregnated	ky	Iron
50 4	- Other	kq	187,
	Other Articles of Glass	 27	haa

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CUSTOMS AND EXCISE ACT, 1998 SECTION XIV

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

CHAPTER 71

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

NOTES

- 1. Subject in Note 1 is) to Section V, and except as provided below, it libraries consisting wholly or party.
 - (a) Di natural ni culturi dippuls er oli pracious di semi-precious stones malurer, synthetic di recongruction, or
 - (b) Of preclaus metal or of metal clad with precious metal, and to be classified in this Chapter.
- 2 (a) Headings Nos. 71.13, 71.14 and 71.15 do not cover anticles in which piecipus metal or small clipt with precipus metal is present as minor constituents only such as minor fillings or conor unabunitation (for example, monograms, ferrules) and rais), and paragraph (b) of the foregoing Note does not apply to such anicles.
 - (b) Heading No. 71 t6 three not cover orticles duranting precious metal or metal dud with predicts metal (other than as, minor constituents).
- This Chapter does not cover the following.
 - (a) Amalgams of prodicus metal, and collo dat products metal teresting No. 28 43;
 - (b) Starie surgical suture malerials, denial foliags and other goods of Chapter 30.
 - (c) Goods of Chapter 32 (for example, listres).
 - (d) Supported analysis therefor No. 32 15:
 - (e) Articles of heading No. 42 02 or 42 03 referred to in Netu 2(6) to Chapter 42
 - Handbags and other articles of heading No. 42,02 and articles of heading No. 42 C3
 - (g) Articles of Feeding No. 43,03 or 43,04
 - (b) Goods of Section XI (text) and feedile articles);
 - (ij) Footwoar, headgear and other articles of Chapter 64 or 65
 - (k) Timbre ps, waising-stoks and other anticles of Chapter 66,
 - (i) Agrawyg goods of handing Nn. 68.04 or 68.05 or Chapter 82, containing dust or powder of prodous or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural synthetic or reconstructed), mice recy, mechanical appropries and electrical goods, and parts thereof of Support NVI. However, articles and parts thereof, who by of prodous or semi-pricious stones (natural synthetic or reconstructed) remain classified in this Chapter, except chapteries worked sopphies and diamonds for styll meading No. 85.22).
 - en Articles of Chapter 90, 91 of 92 (scromble instruments, clocks and watches, musical instruments).
 - (n) Arms or parts theroal (Chapter 93)
 - (a) Articles covered by Note 2 to Chapter 95
 - (p) Anicles classified in Chapter 96 by writing of Note 4 to that Chapter, or
 - (q) Original studies and status y (heading No. 97 GB), conscious proces (housing No. 97 GB), and antiques of an ago exceeding and hundred years (heading No. 97 GB) (excluding natural or cultured peaks or precious or semi-precious stones).
- [6] The expression "prodicus meta" means silver, gold, plabnum
 - (b) The expression (platinger) ereans ρ abitum padium, Certains, palactical, rhixia, mand rubsecture.
 - (a) The expression forecous or semi-precious stones' does not include any of the substances specified in Note 2(b) to Chapter 96.
- For the purposes of this Chapter, any alloy (miniming a sintered mixture and an inter-motallic compound) containing precious metal is to be treated as an alloy of precious metal diany one precious metal constitutes as much as 2 per cent ny miss, of the alloy Alloys of procious metal are to be classified according to the following tales.
 - ia). An alloy containing 2 per cert or intere, by mass, of plat num is to be treated as an alloy of platinum
 - (b) An alloy containing 2 concent or more, by mass, of gold but no plannoin, or loss man 2 per cont, by mass, of plainium, is to be treated as an alloy of gold.
 - (c). Other alloys containing 2 per cent in more, by mass, of silver are to be treated as a loys of silver.
- 6. Except where the context otherwise requires, any reference in this Softraule to precious metal bit to any portioular precious metal profuges a reference in alluys treated as a loys of precious metal or of the particular precious metal in accordance with the rules in Note 5 above, backed to motal diad with precious metal or to base metal or non-metals plated with precious netal.
- 7 Throughout this Schedule the expression "metal clad with precious metal" means material made with a cluse of invest upon one or more springes of which there is affixed by solideing, bruzing, whichog, hot-rolling or similar mechanical means a covering of precious metal. Except where the context office wish requires, the excression also covers base metal inlaid with procinus metal.
- 8 Subject to Note 1(a) in Section VII goods answering in a description in bending No. 71-12 are to be classified in that heading and in do other heading of the Nomenclature.

NOTES

- 9. For the purposes of head by No. 71, 13, the expression facilities of jewetery) means
 - (a) Any small objects of personal adornment (gemiset of not) (for example, rings, bracelets, necklades, process, eachings, watch chains, foton, pendants, lie-pins, cuttinate dress-study, religious of other medats and insigna), and
 - Articles of poismod use of a kind normally carried in the pocket, in the handlang or on the person (such as inigaretto cases, polyger boxes, chain pursos, cachou boxes)
- 10 For the purposes of heading No. 71.14, the expression fadicles of goldsmoths' or stiversmiths' wares' includes such anicles as ornaments, tobleware, busin-ware, smokers' requisites and other anicles of housevold, office or reagious use.

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11 For the purposes of heading No. 71.17. The expression limitation jowellery impans articles of jowellery within the meaning of paragraph (a) of Note 8 above (but excluding buffens or other articles of heading No. 95.05, or dress-comes, hair strikes or the like, and by rgins, of fixeding No. 96.15), not incorporating withter or addition persons or semi-prepagalishings treating synthetic or reconstructed) nor (except as plating or as reincreasting his protious needs or maticipated with proclous more).

SUBHFADING NOTES

- For the purposes of subheading Nos. 7:06 10, 7:08 11, 7:10 11, 7:10 21, 7:10 31 and 7:10 41, the expressions i powder and it in powder form, mean products of which 90 per centler more by mass passes through a sieve having a mesh apending of 0.5 mm.
- Norwillistanding the provisions of Chapter Note 4(b), for the purposes of sub-readings Nos. 7119 11, and 7119 19, the
 expression partition does not include indiane, eshibite partition or ruthenam.
- 3 For the classification of alloys in the subheadings of bearing No. 71.10, each at oy in to be classified with that metal, platinum, participant, about an incident common retherium which predominates by mass over each other of these metals.

CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER 1

NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES

				Statis-	
Head-	Sub-	C		stical-	Rate of
Ing	heading	D	Article Cescription	Unit	Duty
				-	
71.01			Pearls, Natural or Cultured, Whether or not Worked or Graded but not Strung, Mounted or Set; Paarls, Natural or Cultured, Temporarily Strung for Convenience of Transport:		
	7101.10		—Natural pearts:		
	-10	5	 Graded or temporarity strong for convenience of transport 	kg	20%
	.90	9	= Other	kg	free
	7101.2		Cultured pearls:		
	7101.21		= Unwarked:		
	.10	6	 Graded or temporarily strong for convenience of transport 	kg	20%
	.90	4	- Onher	kg	trea
	7101.22		= Worked:		
	.10	1 2	 Graded or temporarity strong for convenience of transport 	kg	20%
	.90	0	- Other	kg	1rec)
71.02			Diamonds, Whether or not Worked, but not Mounted or Set:		
	7102.10	1	Unsorted	carat	tree
	7102.2		—Industrial.		
	7102.21	2	= Unworked or simply sawn, cleaved or bruted	carat	free
	7102.29	3	- Olher	carat	free
	7102.3		- Non-industrial:		
	7102.31	7	- Unworked or simply sawn, cleaved or bruted	carat	free
	7102.39	8	= Other	¢arat	tree
71.03			Precious Stones (Excluding Diamonds) and Sami-precious Stones, Whether or Not Worked or Graded But not Strung, Mounted or Set; Ungraded Precious Stones (Excluding Diamonds) and Semi-precious Stones, Temporarily Strung for Convenience of Transport:		
	7103.10	5	—Unworked or samply sawn or roughly shaped	₩ Q	1ree
	7103.9		—Otherwise worked:		
	7103 91	B	- Rubies, sapphires and emerelds	carat	1ree
	7103.99	9	= Other	carat	tree
71.04			Synthetic or Reconstructed Precious or Semi-precious Stones, Whether or not Worked or Graded But not Strung, Mounted or Set; Ungraded Synthetic or Reconstructed Precious or Semi-precious Stones, Temporarily Strung for Convenience of Transport:		
	7104.10	9	—Prezc-electric quartz	%g	1ree
	7104.20	3	Other, unworked or simply sawn or roughly shaped	kg	1ree
	7104.90	5	Other	kg	tree
74.05			The stand Douglas of Natural or Combable Descious or Comings and Compa	· · • · • · · · · · · · · · · · · · · ·	
71.05	710c 10	13	Dust and Powder of Natural or Synthetic Precious or Semi-precious Stones:		tron
	7105.10	2	—Of diamonds	carat	1ree
	7105.90	9	—Other	kg	1100

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CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER II

* PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL

				Statis-	
Head-	Sub-	Ç		sticst-	Rate of
ing	heading	٥	Article Description	Unit	Duty
 71.05			Silver (Including Silver Plated With Gold or Platinum), Unwrought or in		
			Semi-manufactured Forms, or in Powder Form:		
	7106.10	6	—Powder	Rg	free
	71069		— Other.		
	7106.91	9	= Unwrought	×ÿ	*100
	7106.92	5	= Somi-manufactured	. Rg	tree -
71.07	7107.00	ь	Base Metals Cled With Silver, not Further Worked than Semi-manufactured	49	⁴ree
71.08			Gold (Including Gold Plated with Platinum) Unwrought or in Semi-manufactured Forms, or in Powder Form:	- 1	
	7108 1		—Non-monetary:		
	7100 T		= 2cwder	ke	free
	7108.12	6	- Other unwrought forms	kg ka	free
	7108 '3	2	= Other semi-manufactured forms	kçı ka	Iree
	7108 20	6	- Monetary	kg kg	Irea
				"	
71.09	7100-00	2	Base Metals or Silver, Clod With Gold, not Further Worked than Semi-manufactured	kg	free
71.50			Platinum, Unwrought or in Semi-manufactured Forms, or in Powder Form:		
	71:01		— Place win:		
	70:0.11	3	Unwrought or in powder torm		Iree
	7110.19	4		kç km	free
	7110.2	•	= Olter	kg	nee
	7110.21	в	= Unwrought or in powder form	Les.	free
	7110.29	9	= Officer	kg ku	
	7110.20	9	—Rhod urb.	ky	free
	71 0.3 7110.31	2	- Unwrought of in powder form	kn.	free
	7110.39	3	- Other	kg ka	
	71104	.1	Indium, asnaum and ruthanium:	kg	free
	7110.41	7		l	4.00
	7110.49	á	Unwrought or iп powder form	kij	fieo Iree
	1110.48		= Other	kg	
71.11	7111.00	6	Base Metals, Silver or Gold, Clad With Platinum, not Further Worked than Semi-manufactured	kij	i reo
71.12			Waste and Scrap of Precious Metal or of Metal Clad With Precious Metal; Other Waste and Scrap Containing Precious Metal or Precious Metal Compounds, of a Kind used Principally for the Recovery of Precious Metal:		
	7112.10	4		kg	trize
	7112.20	g	—Of platinum, including motal diad with platinum but excluding sweepings containing other precious metals	kg	tree
	7112.90		—Other		
		D 8	# Of plastics containing silver compounds	kg	15%

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CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER III

JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES

				Statis-	
Head-	Sub-	c		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
		<u>.</u>			
71.13			Articles of Jowellery and Parts Thercol, of Precious Metal or of Metal Clad with Precious Metal:		
	7113,1		 Of protocus metal whether or not plated or dad with protocus motal. 		
	7113 11	4	 Of silver, whether or not plated or clad with other products mutal. 	kg	204
	7113.19	5	 Of other process metal, whether or not plated or clad with precious metals. 	kg	205
	7113.20	2	- Of pase metal clar with predicus metal	kg	20%
71.14			Articles of Goldsmiths' or Silversmiths' Wares and Parts Thereof, of Precious Metal or of Metal Clad with Precious Metal:		
	7114.1		Of precious metal whether or not plated or class with precious metal.		
	7114.31		 Of saver, whether or not plated or clod with other precious motal. 		
	• ;) S	 Commerciarité medialisms 	kg.	fige
	9;	3	· Other	kg	2D°^
	7114 (9		 Of other precious metal, whether or not plated or clad with precious metal. 		
	11	0 6	- Commendative modulions	кş	1166
	90) 4	· Omer	×g	20^ა
	7114.20		 Of base melai clad with precious metal; 		
	.10	J 3	- Commondative inegations	×g	free
	.91) <i>'</i>	· Othe:	×ij	203
71.15			Other Articles of Precious Metal or of Metal Clad With Precious Metal;		
	7115 10	5	—Catalysis in the form of wire closs or gott, of platinum	ky	tuer
	7115 90		—Qitter		
	.30	3	- Crucic es of platinum, wire cloth of platinum, laboratory equipment of		
			platinum	×Ω	20%
		; 7 	_ Other	49	1ree
71.16			Articles of natural or Cultured Pearls, Precious or Semi-Precious Stones (Natural, Synthetic or Reconstructed):		
	7116 10	9	Of natural or duitored pearls	kg	20%:
	7116.20	3	Of precious or semi-precious stones (matural, synthese or reconstructed)	kg	20°4
71.17		•	Imitation Jewellery:		
	7117.1		 Of base metal, whether or not placed with precious metal; 		
	7117,11	У	= Guff-links and stude	kg	20%
	7117 19	R	- Cihei	kg	20%
	7:17.90	9	—Ox=e	kg	20%
71.18			Coin:		
			• •		
11,10	7118.10	- 6	—Coin (excluding gold coin), bollbeing legal tender	kg -	1ree

CUSTOMS AND EXCISE ACT, 1998 SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

NOTES.

- Tits Section does not cover the following.
 - (a) Prepared paints, links or other products with a basis of motallic flakes or powder theading Nos. 32 07 to 32 10, 32.12, 32.13 or 32.15.
 - (b) Ferro-centim or other pyrophone alloys (heading No. 36 66),
 - (c) Headgear or parts thereof of heading No. 65 96 or 65 97;
 - (d) Umbrella frames or other articles of heading No. 66 03:
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with procinus includ, ilinitation jowellory);
 - (f) Arbeles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or framway back (heading No. 80 08) or other articles of Section XVII (vahicles, ships and busits, aircraft):
 - in). Instruments or apparatus of Section XVIII, including Book or watch springs.
 - η). Lead shot prepared for arministron (heading No. 93.06) or other articles of Section X X (arms and arministro),
 - Arecles of Chapter 94 (for example, furniture mattress supports lamps and lighting littings, illuminated signs, profabricated buildings);
 - Articles of Chapter 95 (for example, loys, games, sports requisites);
 - (iii) Hand sievies, buttons, pens, pensil-holders, pen nibs of other articles of Ohspilin 96 (nilscollauscus manufactured adialos); or
 - (n) Articles of Chapter 97 (for example, works of art).
- Throughout this Schedule, the expression 'parts of general use' means.
 - (a) Afficies of headings No. 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metals.
 - (b) Springs and leaves for springs, of base metal (exclusing clock or watch springs (baseling No. 91 (4)), and
 - (c) Articles of headings Nos. 83 01, 80 02, 63 08, 83 10 and frames and mirrors, of base metal, of reading No. 83,06.
 - In Chapters 73 to 76 and 78 to 82 (but not in heading No. 73 15) references to parts of goods do not include references to parts of general use as defined above.
 - Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.
- 3 Throughout the Nomene'ntuse, the expression "bassements" means user and steel, copper, blokel, atumerum, lead, zinc, lin-augsten (wolfram), molybdenum, binta'urn, magnessem, coball, bismuth, cachallum, bitanium, zirconium anlimeny, manganesse beryllium, chicanium, germanium, vanadium, ballium, halmum, ind ilm, riiobium, icolumbium), rhemium and tha ilum.
- 4 Throughout the Nomendature, the term "curmots" previous contaming a microscopic beterogeneous combination of a metallic component and a ceramic components. The term "cormets" includes sintered metal carbides (metal carbides sintered with a motal).
- 5 Classification of alloys (excision facto-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An at dy of basic metals is to be classified as an alway of the metal which predominates by mass over each of the other models.
 - (b) An alloy composed of base creatils of this Section and of elements not follow; within this Section is to be treated as an alloy of base motals of this Section if the total mass of such metals equals or exceeds the total mass of the other elements present.
 - (c) In this Section the term "alloys" includes sintered multiples of metal powders, freterogeneous intrinate mixtures obtained by meting (exacting cormats) and intermetatic compounds.
- Unless the context otherwise requires, any reference in this Schedule to a base metal includes a reference to alloys wascn, by virtue of Note 3 above, are to be classified as alloys of that metal.
- 7. Classification of composite articles:
 - Except where the head againsherwise require, autoles of base motal true inding articles of mixed majorials treated as articles of base metal under General NoticA to the Schiedule contaming two or more base metals arm to be troated as articles of base metal predominating by mass over each of the other motals. For this purpose:
 - (a) I from and stool, or different kinds of from or steel, are regarded as one with the same metal,
 - (b) An alloy is regarded as being entirely composed of that motal as an alloy of which, by virtue of Note 3, it is classified, and
 - (c) A sermet of heading Nn. 61, 13 is regarded as a single base initial
- 8-1g this Section, the full awing expressions have the examings hereby assigned to them:
 - (a) Waste and scrap:

ı,

- Motal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usuable as such because of breakings, cutting up, wear or other issuence.
- (b) Powders:
 - Products of which 90 per cant or more by mass passes through a sievo having a mosh aperture of 1 imm.

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 72

IRON AND STEEL

NOTES.

- In this Chapter and, in the case of Notes (d), (e) and (f) throughout this Schiedule, the following expressions have the meanings.

 Pereby assigned to them.
 - (a) Pigurors

Iron-carbon alloys not usefully malleable, containing more than 2 per cent by mass of carbon and which may contain by mass might more uthor elements within the following limbs.

- sot more than 10 per cent of chromium
- not more than 6 per cent of mangagese
- not more than 3 per cent of phosphorus.
- not more than 8 per cent of silison
- a local of not more than 10 per cent of other elements.

(b) Spiegoleisen

from cabon alloys come ring by mass more than 6 per cent 6.2 not more than 30 per cent of manganesic and otherwise confoculting to the specification of (a) above

(c) Ferra-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous desting and also in granular or powder forms, whether or not agglomorated, commonly used as an additive in the manufacture of other afleys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully matteable containing by imass 4 per cent or more of the element non and one or more of the following:

- -- male than 10 per cent of chromium
- mole than 30 per cent of manganese
- more than 3 per cent of phosphocus
- more (hon 8 per cent of silicon
- a total of more than 10 per cert of other elements, excluding carbon, subject to a maximum content of 10 percent in the case of copper.

(d) Steel

Ferrous materials (excluding those of heading No. 72.03) which (with the axcisotion of certain types produced in the form of castings) are usefully musteable and which contain by mass 2 per cent or tess of carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

M by sleeds curtaining, by mass, 1.2 per cent or less of carbon and 10,5 per cent or more of chronium, with or without other elements.

(l) Other alley stee:

Steels not complying with the delinition of stainless steel and containing by mass one or more of the following elements in the proportion shows:

- 0.3 per cent or morn of aluminium
- 0.0008 parigent or more of boron.
- 0,3 per cent of more of chromium
- 0.3 per cent or more of dobalt.
- 0.4 per cent or more of cooper
- 0,4 pss continuere of ead
- 1,65 per trent or more of manganese.
- -- 0.08 per cent or more of molybder.um
- 0,3 per cent or more of nicket
- 0.06 per pent or more of niphagn.
- -- O.B per cent or more of silicon
- 0.05 per cent or more of blanium

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- 0,3 per cent or more of fungsten (wolfram)
- 0.1 per cent or more of variations
- -- 0.5 per cent or more of zirconium
- 0.1 per cent or more of other elements (except sulphur, phosporus, carbon and nitrogen), laken separarely.

(q) Remelbing scrap ingets of iron or sleet

Products foughly cast in the form of ingots without feeder-heads or hollops, or of pigs, having obvious surface feats and not complying with the chemical composition of pig iron, spiegele sen or feire-follops.

ink Granules

Products of which less than 90 per cent by mass passes through a sieve with a mesh aperture of 1 mm and of which 90 per curt or more by mass passes through a sieve with a mesh aperture of 5 mm.

L.) Semi-linished products

Continuous cast products of soru section, whether or not subjected to primary hot-rolling, and Other products of sort section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are act presented to cuits

(k) Flat-rolled products

Hotled products of solid rectangular (exclusing square) cross-section, which do not conform to the definition of (ii) above in the form of

- co s of successively superimposed layers, or
- straight lengths, which it at a trickness less than 4,75 mm are of a width measuring at least time times the thickness or if of a thickness of 4,75 mm or more are of a width which exceeds 150 mm and measures at feast twice the thickness.

Figt-rolled products include those with patterns in tellof rienwed directly from rolling (for example, grouves, ribs, chaquers, tears, buttons, tozonges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of arbetes or products of other headings.

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

(f) Bars and rods, hot-rolled, in irregularly wound colls

Hol-rolled products in irregularly wound oblis, which have a solid cross-section in the shape of circles, segments or circles, lovals, remangles (including squares), friangles or other convex polygons (including "liadened circles" and imodified roctargles", of which two apposite sides are convex area, the other two sxles being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (re-inforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ii). Ik) or (ii) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, dva's, rectangles (including squares), hangles or other convox polygons (including "filtered circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides beign straight, of equal length and parallel. These products may:

- have indentations, ribs, grouves or other deformations produced during the mting process (n) informing here and rods;
- be twisted after rolling.

(n) Angles, shapes and sections

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

Chapter 72 does not include products of heading No. 73.01 or 73.02.

(c) Wae

Cool-formed products in cots, of any uniform solid cross-section along their whole length, which do not conform to the deficion of flat-rolled products

(p) Horlow drill bars and rods

4

Hollow bars and rods of any cross-section, suitable for drifts, of which the greatest external dynamics of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or sleet not conforming to this definition are to be classified in heading No. 73 04.

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- Perrous metals clad with another lerrous metal are to be classified as products of the ferrous metal predominating by mass.
- 3. From or stabil products obtained by electrocyte deposition, by pressure reading or by sintering are to be classified, according to their form, their composition and their appropriate to similar not-rolled products.

SUB-EADING NOTES

- 1. In this Chapter the following expressions have the meanings hereby assigned to them.
 - (a) Alloy pigures.

Pig from containing, by mass, one or more of the following elements in the specified proportions

- more than 0,2 per cent of chrotorum
- -- more than 0.3 per cent of copper
- -- more than 0,3 per cent of nickel
- more than 0,1 per pert of any of the following exements information, mosylaterizm, (tautum, tungston (wolfram), variations.
- 5) Non-alxy free-culting steel.

Norvalloy steel containing, by mass, one or minicular to forwing elements or the specified proportions

- 0.08 per cert of more at sulphur
 - -0.1 per cent or more of lead-
- more than 0.05 per cont of seterium
- -- more than 0,01 per cent of tellurium
- more than 0,05 per cent of bismulh.
- (a) Sucrin-electrical steel.

Alloy steets containing by mass at loost 0.6 per cent but not more than 0 per cent of silicon and not more than 0.06 per cent of allowing mass not more than 1 per cent of allowing which no other elements in a proportion that would give the greet the programmer of another alloy steet.

(d) High speed sloot:

Alloy stees containing, with or without other elements, at least two of the three elements molybdenum, tungston and variations with a combined content by mass of 7 per cent or more, 0.6 per cent or more of carbon and 3 to 6 per cent of chromoup.

(e) Silicu-manganese steel

Alloy steels consuming by mass

- not more than 0.7 per cent of carbon.
- 0,5 per centior more but not more than 1.9 per cent of manganese; and
- 0.6 per cent or more but not more than 2.3 per cent of silloun, but no other demanding proportion that would give the steel the characteristics of another alkey steel.

For the classification of ferroral cysins the subheadings of heading No. 72 02 the following rule should by observed.

Aftercolatory's considered as binary and classified under the recessant subheading (1 if exists) if only one of the alloy elements exceeds the minimum percentage last down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or customary if two or three alloy elements exceed the minimum percentage.

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

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CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER I

PRIMARY MATERIALS: PRODUCTS IN GRANULAR OR POWDER FORM

				Statis-	
Head-	Şub-	¢		stical-	Rate of
ąлi	heading	۵	Article Description	Unit	Cuty
72.01	*****		Pig Iron and Spiegeleisen in Pigs, Blocks or Other Primary Forms:	L	L
	7201 50	5	—Non-alloy jug iron containing by mass 0,5 per cent or less of phosphorous,	kg	lnu:
	7201.20	4	 Non-alloying you containing by mass more than 0.5 per control phosphorous. 	. •	1ree
	7201.50	в	—Alloy pig iron; spiegeloisen	kg	free;
72.02			Ferro-alloys:		
	7202.1		—Ferro-mangariese.		
	7202.11	4	 Containing by mass more than 2 per cent of circlion 	kg.	írea "
	7202.19	0	= Other	kg	free ~
	7202.2		— Ferro-silicon:		
	7202.21	4	 Containing by mass more than 55 per cent of silicon 	kg	filter
	7207.29	5	Other	Хg	free
	7202.30	2	—Ferro-silico-manganese	kg	free
	7202.4		—Ferro-chrom um:		
	7202.41	3	 Containing by mass more than 4 per cent of carbon	kg	lr::c
	7202.49	4	⊆ Other	ky	free
	7202 50	1	= Ferra silica-stromium	kg	Iree
	7202.60	6	= Ferro-mekel	kÿ	Irec
	7202.70	0	= Ferro-molybdenum:	kq	free
	7202.80 7202.9	5	Euro-tunggien and leug-sikoo-tungsien	kg	Iree
	7202 91	G	- Forro-titanium and lerra-screo-fitencea	kg	Iree
	7202 92	2	_ Ferro-vanadium	kg	free
	7202 93	9	= Fe:ro-/riobrum	kg	free
	7202 99		= Olher	kg	free
72.03			Forrous Products Obtained by Direct Reduction of Iron Ore and Other Spongy Ferrous Products, in Lumps, Pellets or Similar Forms: Iron Having a Minimum Purity by Mass of 99,94 per cent, in Lumps, Pellets or Similar Forms:		
	7203.10	- 7	- Figures products obtained by direct reduction of iron etc	kg	free
	7203.90	3	—Other	Хg	*ree
			The second state of the second state of the second		
72.04	7004.44		Forrous Waste and Scrap; Remelting Scrap Ingots of Iron or Steel:		4
	7204.10	U	— Waste and scrap of cast iron	×il	free:
	7204.2		— Waste and scrap of alloy steel:	4	4
	7204.21	1	= Of stainless stoel	Xg No.	tree
	7204.20	2	Other	k(j	iree Iree
	7204 30	2	Waste and scrap of trimes if on or steel Other waste and scrap.	kg	Irae
	7204.4 7204.41	5	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in brindles	kg	1ree
	7204,49		- Other	kg	Iree
	7204.50	9	- Aemolting scrap inguts	ky	Iree
72.05			Granules and Powders, of Pig Iron, Spiegoleison, Iron or Steel:		
	/205.10		—Grant, es	kg	lree
	7205.2		—Powders:		
	7205,21	5	- Qt alloy steal	kg	Iree
	7205 29	6	= Other	kç	Iree

CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER II

IRON AND NON-ALLOY STEEL

72.06			Iron and Non-alloy Steel in Ingots or Other Primary Forms (Excluding Iron of Heading No. 72,03):		
	7205.10	В	—Ingois	kg	Irae
	7206.90	4	Qtluer	kg	tree
72.07			Semi-linished Products or Iron or Non-alloy Steet:		
	7207.1		—Containing by mass less than 0.25 per cent of carbon.		
	7207.11	θ	 Of roctangular (including square) cross-section, the width measuring 		
			less than fwice the thickness	kģ	free
	7207.12	4	= Other, of rectangular (excluding square) cross section	kg	Iree
	7207.19	9	Olher	kg	free
	7207.20	6	— Containing by mass 0.25 per contion more of carbon	kg	free
72.08			Flat-rolled Products of Iron or Non-alloy Steel, of a Width of 600 mm or More, Hot-rolled, not Clad, Plated or Coated:		
	7208.10	5	—In coils, not further worked than hot-rollod, with patterns in relief	kg	553
	7208.2		 Other, to coils, not further worked than houralled, pickled. 		
	7208.25	- 1	= Of a thickness of 4.75 mm or more	kg	5%
	7208 26	ė	 QLa (blokbesy of 3 inm or incre but less than 4.75 mm =	<g .<="" td=""><td>5%</td></g>	5%
	7208.27	4	= Of a thickness of less than 3 mm	kg	5%
	7208.3		—Other, in coils, not further worked, than hot rolled;		
	7208.36	2	Of a Brickness exceeding 10 mm	kg	6%
	7208.37	9	Of a thickness of 4,75 mm or more but not exceeding 10 mm	۲g	5%
	7200 38	5	 Of a Rickness of 3 inm or islore but less than 4,75 min 	kg	9%
	7208.39	:	= Of a Buckness of tess than 3 mm	kg	5%
	7208.40	5	 Not in coils, not further worked than hot-rolled, with patterns in relief. 	kg	5%
	7208.5		— Officer, not in coils, not further worked than hot-collect:		
	7208.51	В	= Of a thickness exceeding 10 mm	kg	5%
	7208.52	6	 Of a thickness of 4.75 man or more but not exceeding 10 mm. 	kg	5%
	7208.53	2	Of a thickness of 3 mm or more but less 4,75 mm	kg.	5%
	7208.54	9	= OI a thickness of less than 3 mm	kg	5%
	7208.90		Ollur	kg	5%
72.09			Flat-rolled Products of Iron or Non-alloy Steet, of a Width of 600 mm or More, Cold-rolled (Cold-reduced), not Clad, Plated or Coated:		
	7209.1		—In coits, not further worked than cold-rolled (cold-reduced):		
	7209.15	0	- Of a thickness of 3 mm or more	kg	5%
	7209.16	7	= Of a thickness exceeding 1 mm but less than 3 mm	kg	5%
	7209.17	3	 Of a thickness of 0,5 mm or more but not exceeding 1 mm. 	R g	5°4
	7209.18	7	= Of a thickness of less than 0.5 mm	kg	5%
	7200.2		—Not in code, not further worked than cold-rolled (cold-reduced):		
	7209.25	5	■ Of a thickness of 3 mm or more	kg	5%
	7209.26	!	Of a thickness exceeding 1 mm but less than 3 mm	kg	5%
	7209 27	ß	 Of a Puckness of 0,5 m² more put not exceeding 1 mm 	kg	5%
	7209.28	4	= Of a thickness of tess than oil, min	kg	5%
	7209 90	5	- Othe:	, in	5%
72.10			Flat-rolled Products of Iron or No. Alfoy Steel, of a Width of 600 mm or More, Clad, Plated or Coaled:		
	7210.1		—Plated or coaled with tim		
	7210 11	5	■ Of a Prickness of 0,5 min or more	kg	Irea
	7210.12	1	= Of a thickness of less than 0,5 n/m	kg	5%
	7210 20	Э	 Plated or coafed with lead, including terme-plate	kg	treo
	7210.30	В	= Electrolytically plated or coated with zinc	k <u>ć</u> j	5%
	7210,4		Otherwise plated or coated with zinc:		
	72:10:41	9	= Corrugaled	kç	5%
	7210.49	٥.	- Olner	kg	5%
	7210.50	7.	Planed or coated with chromium oxides or with chromium and chromium oxides	kg	5%

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	7210.6		Plated or coaled with aluminum		
	7210 G1	R	 Plated or coated with alumiumum-zinc altoys	kg	frieis
	7210 69	9	= Other	kg	tree
	7210.70	6	+ Painted, varnished or coaled with plastics	kg	5%
	7210.9D	5	= Other	kg	5%
72.11			Flat-rolled Products of Iron or Non-alloy Steel, of a Width Less than 600 mm, not Clad, Plated or Coated:		
	7211.1		— Not further worked than hot rolled:		
	7211,13	1	 Rollind on four faces or in a closed box pass, of a width exceeding 150 mm and of a thickness of not less than 4 inm, not in coils and without 		
			patients in relief	kg	5%
	7211.14	а	- Other, of a thickness of 4,75 mm or more	kg	5%
	7211,19	1	Other	kg	5 ° .s
	7211.2		 Not further worked than cold-rolled (cold-reduced): 	.,	
	7211.23	6	- Containing by mass less than 0,25 per cent of carbon	kç	5%
	7211 29	4	= Other	kg	5%
	7211.90	q		kg	áv.
	7211.90		= Other		
72.12			Flat-rolled Products of Iron or Non-alloy Steel, of a Width of Less than 600 mm, Clad, Plated or Coaled:		
	7212.10	_	—Plated or coaled with tin		
		03	- Of a thickness of 0,5 mm or more	ķij	free
	.2	0 0	- Of a thickness of less than 0.5 mm	×g	5%
	7212.2		—Electrolytically plated in coated with zinc		
	7212 20	0	- Electrolytically plated or coated with zinc	kg	5%
	7212.30	5	- Otherwise plated or coated with zing	kg	5%
	7212.40	2	- Painted, varnished or coated with plastics	kg	6/%
	7212 50	4	Otherwise plated or coated	kg .	Ireu
	7212 60	ن		kq	lree
			- Clag		
72.13			Bars and Rods, Hot-rolled, in Irregularly Wound Coils, of Iron or Non-alloy Steel:		
	7213 '0	3	 Containing indentations, ribs, grooves or other deformations produced during this rolling progress. 	LA.	S*a
	70-7-00		the rolling process	kç.	
	7213 20	4	— Other, of Irae-cuting stee	kg	5%
	7213.9		Other		
	72:391	2	 Of circular cross-section measuring less than 14 mm in diameter. 	kg	5%
	7213.99	3	_ Other	kg	5%
72.14			Other Bars and flods of tron or Non-olfoy Steel, not Further Worked than Forged, Hot-rolled, Hot-drawn or Hot-extruded, but including Those Twisted After Rolling:		
	7214.10	3	Forged.	kg	5°
	7214.20	ย	 Containing indentations, ribs, grooves or other deformations produced during the rolling process or livisted after rolling 	kg	51
	7214.30	2	= Of free-cutting steel	×g	5%
	7214.9		Other:		
	7214.91	6	 Of rectangular (excluding square) cross-section	Kg	5%
	7214.99	- 7	_ Other ,	×ij	5%
		• • • • •	A. 6 16 1 11 A 11 6 1		
72.15		_	Other Bars and Rods of Iron or Non-alloy Steel:		
	7215.10	7	 Of free-cutting steel, not further workest than exid-formed or cold-linished. 	< <u>u</u>	5%
	7215.50	5	Other, not further worked than cold-formed or cold-linished	×g	5.5
	7215.90	S	Other	kΩ	5%
72.16			Angles, Shapes and Sections of Iron or Non-alloy Steet:		
	7216 10	Э	—U, for Hispetons, not lurther worked than hot-rolled, hot-drawn or extruded, of a height of less than 50 mm	kg	5°
	72162		 L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm; 		
	7216 21	1	- L sections	kg	5
	7216 22	Б	- Tisections	kg	5%
	7216.3	9	 — U, I or H sections, not further worked than not rolled, hot-drawn or extruded, of a height of 80 mm or more. 		
	7215 31	6	= U sections	kgj	5%
	7216.32	2	= 1 sections	kg	5%
	7216.33	9	Hisections	kg	5°0
		- '		-	•

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	7216.40	4	 U or 7 sections, not further worked than instrolled, hot-drawn or extruded of a height of tess than 80 mm or more 	ka	54.0	
	7216 50	9	 Other angles, shapes and sections, not further worked than hor-rolled, hol-drawn or extruded 	ka	5%	
	7216.5		 Angles, shapes and sections, not further worked than cool-formed or cold-frished. 	,		
	7216 67	В	= Obtained from libri-rolled products	Χg	5%	
	7216.69	D	- Other	λp.	5%	
	/216.9		—Olher:			
	7216 91	3	 Colsi-formed or cold-finished from flat-rolled products 	40	5%	
	7216 99	4	= Other	49	5%	
72.17			Wire at Iron or Non-alloy Steet:		•	
	7217 10	4	—Not plaied or coaled, whether or not polished	kg	5%	
	7217.20	9	—Plated or coated with zinc	Kg .	5%	
	7217 30	3	—Plated or coated with other base morals	kg	5%	
	7217.00		— Other	•		

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CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER III

STAINLESS STEEL

72.18			Stainless Steel in Ingots or Other Primary Forms; Semi-finished Products of Stainless Steel;			
	7218.10	ß	—Ingots and other primary forms	kg	free	
	7218 9		—Othar.			
	7218.91	۵	= Of rectangular (excluding square) cross-section	kg	tree	
	7218 99	1	= Other	kg	free	
72.19			Flat-rolled Products of Stainless Steel, of a Width of 500 mm or More:			
12.16	7219.1		—Not lurther worked than hot-rolled, in coils.			
	7219.11	В	= Of a thickness excooding 10 mm	kg	5%	
	7219 12	4	= QI a thickness of 4,75 mm or more but not exceeding 10 mm	kg	974	
	7219.13	a	= QLa thickness of 3 mm or more but less than 4.75 mm	kg .	5%	
	7219.14	7	- Of a thickness of less than 3 inm	ka	5%	
	7219.2		- Not lurther worked than het rolled, not in coils		٠.	
	7219.21	2	= Of a thickness exceeding 10 mm	kg	5%	\sim
	7219 22	9	 Of a thickness of 4,75 mm or more but not exceeding 10 mm. 	kg	5%	
	7219.23	5	 Of a thickness of 3 mm or more bullless than 4.75 mm 	kg	5%	
	7219 24	1	= Of A thickness of less than 3 mm	kg	5%	
	7219.3		 Not jurther worked than cold-rolled (cold-reduced); 	.,		
	7219 31	7	- Of a thickness of 4,75 ram of mare	kg	5%	
	7219.32	3	Of a thickness of 3 mm or more bullless than 4,75 mm	kg	5%	
	7219.33	7	= Of a thickness exceeding 1 mm but less than 3 mm	kg	5%	
	7219 34	6	 Of a thickness at 0,5 mm or more but not exceeding 1 mm 	kg	5%	
	7219.35	2	= Of a Prickness of loss than 0.5 mm.	kg	5%	
	7219.90	В	- Other . , ,	kg	5%	
70.00	· • · · · · · · ·		Fire control Company of Cartelana Const. of a 1885 and a 51 and 75 and 76 and			
72.20	7220 :		Flat-rotted Products of Stainless Steel, of a Width of Less Than 600 mm: —Not further worked than het-rotted.			
	7220.11	в	`-i `	ber.	5%	
	7220.12	4	- OI a thickness of 4,75 mm or more	kg ka	5%	
	72202	6	= Not further worked than cold-roited (cold-roduced)	-	5%	
	7220.20	A	- Other	kg kg	5%	
	· · · · · · · · · · · · · · · · · · ·		· Mari		J.0	
72.21	7221.00		Bars and Rods, Hot-rolled, in Irregularly Wound Coils, of Stainless Stool.	kg	1ree	,
72.22			Other Bars and Rods of Stainless Steel; Angles, Shapes and Sections of Stainless Steel:			
	7222.1		 Bars and rods, not further work(x) than hol-rolled, hot-drawn or extruded 			
	7222 11	5	 Of circufar cross-section	49	free	
	7222.19	6	= Other	Хg	fice	
	7222.20	3	— Baus and rods, nut further worked than cold-formed or cold-linished \dots .	kg	free	
	7222.30	а	— Other bars and roos	kg	Irea	
	7222.40	2	Angles, shapes and sections	<g< td=""><td>free</td><td></td></g<>	free	
72.23	7223.00	а	Wire of Stainless Steel	kg	frae	

CUSTOMS AND EXCISE ACT, 1998 SUB-CHAPTER IV

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

72.24			Other Alloy Steel in ingois or Other Primary Forms; Semi-imighed Products of Other Alloy Steel:			
	7224-10	6	—Ingots and other primary forms	ь́у	fice	
	7224 90	2	—Other	kg	free	
72.25			Flat-rolled Products of Other Alley Steel of a Width of 600 mm or More:			
72.23	7226 1		Of allican electrical steel			
	7225 11	ũ	—Gram-oventen	kg	free	
	7225 19	7	-Other	kg	free	
	7225.20	4	—Of high speed stee	kg	Ireu	
	7225 30	y	—Other, not further warked trian hotherlief, in coils	kg	5"	
-	7225.40	3	—Other, not lustriar worked than horizolad, not in coss	kg .	5°6	
′	7226 60	A	—Other, not further worked than calculated (cold-reduced)	kg .	645 645	
	7225.9	~	· Other.		• •	
	7225,91	2	—Electrolytically plated or degreef with zind	Ag.	5%,	
	7225.92	9	—Otherwise plates or coated with zind	≻g Xg	5%	
	7225.09	-	· Other.	9		
	10	п	= Plated, coated or clad with lead or a:uminium	λg	l-ée	
	90		Other	Xg	5"4	
		•				
72.26			Flat-rolled Products of Other Alloy Steel, of a Width of Less than 600 mm.			
	7226 1		— Ot allcon relectnical steel			
	7226 11	0	= Grain-oriented	kg	fry6-	
	7226 19	0	⊆ Other	kg	tree	
	7226 20	0	Of high speed stee	kg	free	
	7226 9		—Other.			
	7226 91	ا 0	= Not lutter worked than het collect	kg	5%	
	7226 93 7226 93	?	Not full her worked than cold-rolled (cold-reduced)	kg ka	5°4 5°4	
	7226 94	5	Decirosylically brated or coaten with zero Otherwise plated or coaten with zero	kg kg	5'6	
	7226 59 7226 59	5	= Other.	n.4	36	
_	.25	2	= P.ated, coated or coated with till, chromium or chromium and chromium		**	
		-	Gzides	kg	Sen tena	
	.9C	٠	= Olher	kg	lree	
72.27			Bars and Rods, Hot-rolled, in Irregularly Wound Colls, of Other Alloy Steet:			
	7227.10	7	Of high spased steel	kg	5%	
	7227.20	1	—Of saco-manganese steel	kg	5%	
	7227 90	3	- Other	kg	5^u	
72.28			Other Bars and Rods of Other Alfoy Steel; Angles, Shapes and Sections, of Other Alloy Steel; Hollow Orlil Bars and Rods, of Alfoy or Non-alloy Steel;			
	7228.10	C	Bars and rinds, nl high speed steel	kg	free	
	7226.20	5	—Bars and rods, of silico-manganese steet	49	5%:	
	7228.30	а	Other bars and rods, not further worked than hol-rolled, hol-drawn or extruded.	49	55.	
	7228.40	4	 Other bars and rods, not farther worked than lorged 	۲g	5%	
	7228.50	9	Other tiges and roofs, not farther worked than cold-formed or cold-furshed .	49	56.	
	722B.60	a	—Other bars and rods	49	5%s	
	7228.70	9	- Angles, shapes and sections	49	54	
	722B.80	2	—Hellow drill bars and rods	<9	5°4	
		· · -	willian of the control of the contro			-
72.29		_	Wire of Other Alroy Steel:	laur	6	
	7229.10	.1	Of high speed steel	kg	free ==	
	/229 20	9	OI state-manganese steel	19	5%: 54:	
	7229,90	Э	Other	<ij< td=""><td>5%</td><td></td></ij<>	5%	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 73

ARTICLES OF IRON OR STEEL

NOTES:

- 1 In this Chapter two expression "cast iron" applies to products obtained by casting in which non-predominates by image over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1(d) to Chapter 72.
- 2 In this Chapter the word "wire" means hall or do differed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

				Statis-		
Head-	Sub-	C		stical-	Rate of	
Ing	heading	D	Article Description	Unit	Duty	
73.01			Sheet Piling of Iran or Steel, Whether or Not Drilled, Punched or Made From Assembled Elements: Welded Angles, Shapes and Sections, of Iron or Steel:			
	7301.10	1	Sheet piling	Хg	5%	
	7301 20	5	—Angles, shapes and sections	kg	14%	
73.02			Hailway or Tramway Track Construction Material of Iron or Steel, the Following; Rails, Check-rails and Hack Rails, Switch Stades, Crossing Frogs, Point Rods and Other Crossing Pieces, Steepers (Cross-ties), Fish-plates, Chairs, Chair Wedges, Sole Plates (Base Plates), Rail Clips, Bedplates, Ties and Other Material Specialized for Jointing or Fixing Rails;			
	7302.10	5	—Aails	kg	55.	
	7302.20	3	—Sleepers (cross-ries)	kg	5%	
	7302.30	4	-Switch blades, crossing lrogs, point rods and other crossing pieces	ky	5%	
	7302.40	9	—Fish-plates and so'e plates	kg	5%	
	/302.90	,	Other	kg	5%	
- ····	.	• • • •				
73.03	7303 00	4	Tubes, Pipes and Hotlow Profiles, of Cast Iron	kgi	lrigi)	
73.04			Tubes, Pipes and Hollow Profiles, Seamless, of Iron (Excluding Cast Iron) or Steel:			
	7304.10		—Line pipe of a kind used for or or gas expelines:			
	.20	0 7	- Of stamless steet	kg	Iree	
	.30	0 4	 Of a wall thickness exceeding 25 mm or an outside cross-sectional dimension exceeding 170 mm (excluding those of stainless steet). 	kg	10%	
	.90	a Q	- Olher	kç	12%	
	7304.2		 Gasing, tubing and dn# pipe, of a kind used in driving for oil or gas; 			
	7304 21		On I pipe:			
	.10	G C	- Ol slainless steet	kg	10%	
	.20	0 8	 Of a wall thickness exceeding 25 min or an outside cross-sectional dimension exceeding 170 mm (excluding those of stainless steet); 	kg	10%	
	.90	0-2	- Olher	kg	12%	
	7304.29		- Other			
	.10	0-1	- OI slainless steet	kg	10%	
	.20	0 9	 Of a wall thickness exceeding 25 nem or an outside cross-sectional dimension exceeding 170 mm (excluding those of stain essisted) 	kg	10%	
	.90	0-6	- Other	kg	12%	
	7304.3		-Other, of discalar cross section, of iron or non-alky stock			
	7304,31	θ	- Cold-drawn or cold-rolled (cold-reduced)	kg	15%	
	7304.39		= Other.			
	.30	5 1	 Of a wall thackness exceeding 25 mm or an outside cross-sectional 		4.00	
		, .·:	•	kg	10%	
	.94	04	- Other	kg	15%	

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	7304 4		Other, of execute crass-section, of stainless stee		
	7304.41	2	- Cold drawn or cold-rolled (cold-reduced)	λg	free
	7304,49	а	- Ofter	Χg	fiee
	7304.5	-	- Other, of circular cross-section, of other alloy sleet:	-	
	7304.51	7	Cold-drawn or cold-rolled (cold-reduced)	kg	15%
	7304.59		= Other:		
	45 3	8	Of a wall thickness exceeding 25 mm or a cross-sectional dimension		
			exceeding 170 cm	×g	10%
	90 3	-	· Oliter	k g	15%
	73049C 9	9	Other	kņ	15%
73.05		н	Other Tubes and Pipes (for Example, Wolded, Riveted or Similarly Closed). Isving Circular Cross-sections, the External Diameter of Which Exceeds 196,4 mm, of Iron or Steel:		
	7305.1	-	-Line pipe of a kind used for oil or gas pipel nes:		
	7305 11 3	3	 Longitudinally submerged are worded	kg	12%
	7305 12	9	- Other, longrodinally welded	kg	12%
	7305 19	3	= Other	kg	12%
	7305,20	0	- Casing of a kind used in dulting for oil or gas	kg	125-
	7305 3	-	-Other, welded:		
	7305 31		= Langitud nally welcod		
~	.1D !	9	 Highpressure hydro-electric conduits of steral with an internal cross-sectional dimension exceeding 400 mm and a wall thickness exceeding 10,5 mm. 	kg	Iree
	.90	7	- Other	kg:	12%
	7305 39		- Other:		
	.10	7	 Highprossure hydro-electric conduits, of steel, with an internal cross-socional dimension exceeding 400 mm and a wall thickness; 	b n	fize
	.90	۵	exceeding 10,5 n/m	kg So	12° ₀
		•	- Other	Υg	12.4
	7305 90 .10	7	- Pighpressure hydro-cloctric conduits, of steel, with an informal cross-sectional dimension exceeding 400 mm and a wall in excess exceeding 10,5 mm		fngų
	90	9	- Other	kg kg	12%
				~g	
73.06		F	Other Tubes, Pipes and Hollow Profiles (for Example, Open Seam or Wolded, Rivated or Similarly Closed), of Iron or Steet:		
	7306.10		—Lone paperol at kind used for oil or gas pipelines	4 9	12%
	7306 20	4 -	- Casing and tubing of a kind ased in the larg for helding s	kg	12%
	7306.30	7 -	 Other, welded, of circular cross-section, of iron or non-alloy steet 	kg	12°%
	7306 40	3	Other, welded, of ground cross-section, of stainless steel	kg	12°c
	7306.50	a -	-Other, welded, of circular cross-section, of other alloy steel	kÿ	12%
_	7306 60 3	2 .	Other, welded, of non-circular cross-section	kg	12%
	7/106.90	6 -	Other	kg	12%
73.07			Tube or Pipe Fittings (for Example, Coupilings, Elbows, Sieeves), of fron or Steet:		
	7307.1		Casi finitigs.		
	7307.11		= Ot con-matteable cast iron		
	1001	7	For use with down pipes and guiter pipes	kg	12%
	.90		· Other	kg	2%
	7307 19	-	= Other		2.2
	.10	В	- For use with down pipes and guiter pipes	kg	12%
	.80		· Other, of cast iron	kg	12%
	90 -	_	· Other	kg	2%
	7307.2		-Other, of stainless stoc.	1771	. 0
	7307 21	-			
	.10		= Floriges.	ba.	490.
			- For use with down pipes and guiller pipes	K <u>a</u>	12%
	.90	r	· Other	kç	2%
	7007.00		- Threaded elbows, bands and sileeves:	lue	. 00
	7307 22	^	 For use with down pipes and gutter pipes 	kış	12%
	.10	_			
	.10 90 7307.23	б	- Other	kģ	2%
	.10 90 7307.23	6	= Butt welding fittings: - For use with down piges and gutter piges	kg	12%
	.10 90 7307.23 10	6 4 2	= Butt welding fittings: - For use with down pipes and gutter pipes		
	.10 90 7307.23	6 4 2	Butt welding fittings: For use with down pipes and gutter pipes	kg	12%

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70076	- Other	ky	2%
7307.9	·-Ollum		
7307.91	= F.anges:		
'0 3	For use with down pipes and gutter pipes	kg	12%
20 0	For use with efectival wring conduit	kg	140,
30 8	 Sho-on type: of An inside thiss-sectional dimension of 400 mm or more but not exceeding 1,200 mm (excluding planks and those for use with electrical wiring conduit, down pipes and guiter pipes) 	kg	146
.40 5	 Other, of an inside cross-sectional dimension of 400 mm or more but not exceeding B10 mm (excluding blanks). 	kg	14°a
90 '	- Other	kg	25.5
7307.92	 Threaded elbows, bends and sleeves; 	-	
10 5	For use with down pipes and guiter pipes	kg	12%
20.7	For use with electrical wiring current	kg	14%
.3C 4	 Branch pipe pieces and Pipieces, for use with pipes of an inside diameter not exceeding 30 mm (excluding those for use with electrical wiring conduct, down pipes and guiter pipes) 	kg	!2%s
.90 B	· Other	kg	2°4
7007 98	Built widding Litings:		
1C 6	- For use with down pipes and gullerip pes	Rg	12%
20 3	For use with electrical winds conduct	kg	(4%)
.30 0	 Branch pipe pieces and Pipiaces for use with pipes of an inside diameter not occeeding 30 mm (excluding those for use with electrical writing conduit, down pipes and gutter pipes). 	L-	12%
90 4	witing conduit, down pipes and gutter pipes)	×g	
7307 99	- Other	×g	2".
10 4	- For use with down pipes and gutter pipes	kg	12%
20 1	For use with electrical witing conduit	kg	14%
.30 9	 Branch pipe glocos and Y-pieces, for use with pipes of an inside diameter hollokocodorg 30 mm (excluding those for use with electrical witing conduit, down pipes and gutter pipes; 	kjj	12°.,
90.2	• Oiner	kg	2.
	Towers, Latice Masts, Roofs, Roofing Frameworks, Doors and Windows and Their Frames and Thresholds for Doors, Shutters, Balustrades, Pillars and Columns), of Iron or Steel: Plates, Rods, Angles, Shapes, Sections, Tubes and the Like, Prepared for use in Structures, of Iron or Steel:		
7306.10 7	Bildges and bridge-sections	kg	17°c
7308.20	— Towers and ladide masts.	-	
10.9	 Lattice masts for telegraph lines or cleatric power lines 	kÿ	1000
90 7	Other	kg	
			17%
	Covers, windows and the cliramas and libresholds for doors	9	1/°a
7308.30	Doors, windows and the ritrames and thresholds for doors - Coors or gates for Pits		
7308.30 10 3	= Boors or gates for titls	kg	1:ce
7308.30 10 3 90 1	Doors or gates for titls Other		
7308.30 10 3 90 1 7308.40	Doors or gates for lifts	kg kg	tice 17%
7308.30 10 3 90 1 7308.40	Doors or gates for lifts Other Equipment for scattering shullering, propping or pill propping Mining appt arrows	kg kg kg	tice 17% Irec
7308.30 10 3 90 1 7308.40 10 8 90 6	Doors or gates for lifts Other Equipment for scattering shullering, propping or pill propping Mining appliances Other	kg kg	tice 17%
7308.30 10 3 90 1 7308.40 10 8 90 6 7308.90	Doors or gates for lifts Other Equipment for scattering shullering, propping or pill propping Mining appliances Other Other	kg kg kg kg	free 17% Iree 17%
7308.30 10 3 90 1 7308.40 10 8 90 6 7308.90 30 \$	Doors or gates for lifts Other Equipment for scattering shullering, propping or pill propping Mining appliances Other Other Spiral chutes, smoke stacks	kg kg kg kg	tree 17% tree 17%
7308.30 10 3 90 1 7308.40 10 8 90 6 7308.90	Doors or gates for lifts Other Equipment for scattering shullering, propping or pill propping Mining appliances Other Other	kg kg kg kg	free 17% Iree 17%
7308.30 10 3 90 1 7308.40 10 8 90 6 7308.90 30 5 90 9	- Coher - Equipment for scalifeiding shullering, propping or pill propping - Mining appliances - Other - Other - Spiral chutes, smoke stacks - Other - Spiral chutes, smoke stacks - Other Reservoirs, Tanks, Vats and Similar Containers for any Material (Excluding Compressed or Liquetled Gas), of Iron or Steel, of a Capacity Exceeding 3001, Whether or not Lined or Meat-insulated, but not Fitted with Mechanical or Thermal Equipment.	kg kg kg kg	tree 17% tree 17%
7308.30 10 3 90 1 7308.40 10 8 90 6 7308.90 30 5 90 9 7309.00 6	- Doors or gates for lifts - Other - Equipment for scatificiting ishullering, propping or pill propping - Mining appliances - Other - Other - Spiral chures ismoke stacks - Other Reservoirs, Tanks, Vats and Similar Containers for any Material (Excluding Compressed or Liquetled Gas), of Iron or Steel, of a Capacity Exceeding 3001, Whether or not Lined or Meat-insulated, but not Fitted with Mechanical or	kg kg kg kg kg	free 17% Iree 17% Iree 17%
7308.30 10 3 90 1 7308.40 10 8 90 6 7308.90 30 5 90 9 9 7309.00 6	- Doors or gates for lifts - Other - Equipment for scatificiding ishullering, propping or pill propping - Mining appliances - Other - Other - Spiral chutes ismoke stacks - Other - Spiral chutes ismoke stacks - Other Reservoirs, Tanks, Vata and Similar Containers for any Material (Excluding Compressed or Liquetled Gas), of Iron or Steel, of a Capacity Exceeding 3001, Whether or not Lined or Heat-insulated, but not Fitted with Mochanical or Thermal Equipment Tanks, Casks, Drums, Cans, Boxes and Similar Containers, for any Material (Excluding Compressed or Liquetled Gas), of Iron or Steel, of a Capacity Not Exceeding 3001, Whether or Not Lined or Heat-insulated, but not Fitted with	kg kg kg kg kg	free 17% Iree 17% Iree 17%
7308.30 10 3 90 1 7308.40 10 8 90 6 7308.90 30 5 90 9 9 7309.00 6	 Boors or gates for lifts Other Equipment for scalifoiding ishullering, propping or pill propping Mining appliances Other Other Spiral chutes ismoke stacks Other Reservoirs, Tanks, Vats and Similar Containers for any Material (Excluding Compressed or Liquetled Gas), of Iron or Steel, of a Capacity Exceeding 3001, Whether or not Lined or Meat-insulated, but not Fitted with Mechanical or Thermal Equipment Tanks, Casks, Drums, Cens, Boxes and Similar Containers, for any Material (Excluding Compressed or Liquetied Gas), of Iron or Steel, of a Capacity Not Exceeding 3001. Whether or Not Lined or Heat-insulated, but not Fitted with Mechanical or Thermal Equipment: Of a capacity of 50 or more 	kg kg kg kg kg	free 17% Iree 17% Iree 17%
7308.30 10 3 90 1 7308.40 10 8 90 6 7308.90 30 5 90 9 9 7309.00 6	- Coher - Equipment for scalifeiding shullering, propping or pill propping - Mining appliances - Other - Other - Spiral chures is smoke stacks - Other - Spiral chures is smoke stacks - Other - Reservoirs. Tanks, Vata and Similar Containers for any Material (Excluding Compressed or Liquetled Gas), of Iron or Steel, of a Capacity Exceeding 3001, Whether or not Lined or Meat-insulated, but not Fitted with Mechanical or Thermal Equipment Tanks, Casks, Drums, Cans, Boxes and Similar Containers, for any Material (Excluding Compressed or Liquetied Gas), of Iron or Steel, of a Capacity Not Exceeding 3001, Whether or Not Lined or Heat-insulated, but not Fitted with Mechanical or Thermal Equipment: - Of a capacity of 50 or more - Of a capacity of 50 or more	kg kg kg kg kg	free 17% Iree 17% Iree 17%
7308.30	Dobrer Other Equipment for scaliding shullering, propping or pill propping Mining appliances Other Spiral chures is smoke stacks Other Spiral chures is smoke stacks Other Reservoirs. Tanks, Vats and Similar Containers for any Material (Excluding Compressed or Liquetled Gas), of Iron or Steel, of a Capacity Exceeding 3001, Whether or not Lined or Meat-insulated, but not Fitted with Mochanical or Thermal Equipment Tanks, Casks, Drums, Cons, Boxes and Similar Containers, for any Material (Excluding Compressed or Liquetled Gas), of Iron or Steel, of a Capacity Not Exceeding 3001, Whether or Not Lined Gas), of Iron or Steel, of a Capacity Not Exceeding 3001, Whether or Not Lined or Heat-insulated, but not Fitted with Mechanical or Thermal Equipment: —Of a capacity of 50 or more Cru capacity of 50 or more Cru capacity of so to stocked by softening or company	kg kg kg kg kg kg	free 17% Iree 17% Iree 17% Iree Iree Iree Iree
7308.30 10 3 90 1 7308.40 10 8 90 6 7308.90 30 5 90 9 9 7309.00 6	- Coher - Equipment for scalifeiding shullering, propping or pill propping - Mining appliances - Other - Other - Spiral chures is smoke stacks - Other - Spiral chures is smoke stacks - Other - Reservoirs. Tanks, Vata and Similar Containers for any Material (Excluding Compressed or Liquetled Gas), of Iron or Steel, of a Capacity Exceeding 3001, Whether or not Lined or Meat-insulated, but not Fitted with Mechanical or Thermal Equipment Tanks, Casks, Drums, Cans, Boxes and Similar Containers, for any Material (Excluding Compressed or Liquetied Gas), of Iron or Steel, of a Capacity Not Exceeding 3001, Whether or Not Lined or Heat-insulated, but not Fitted with Mechanical or Thermal Equipment: - Of a capacity of 50 or more - Of a capacity of 50 or more	kg kg kg kg kg	free 17% Iree 17% Iree Iree

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7312.10	—Stranded wire iropes and cables.		
.15 Б	 Stranded wire, of wire which is plated, coated or plan with tin 	×g	l:ee
.20 2	= Other stranded wire	kg	5%
25 3	Ropes and cables, of wire which is not plated, soated or seal.	×g	5%
.40 7	 Ropes and cables of wire which is placed, coated or clad with zing 	×g	5%
90 3	- Other	\g	frame
7312 90 4	Ofrier	kg	tee
.13 7313-00 7	Barbed Wire of Iron or Steel; Twisted Hoop or Single Flat Wire. Barbed or Not, and Loosely Twisted Double Wire, of a Kind Used for Fancing, of Iron or Steel	kg	5%
.14	Cloth (Including, Endless Bands), Grill, Netting and Fencing, of fron or Steel		
	Wire, Expanded Metal of fron or Steel:		
7314 '	Woven doth:		
7314 12	 Engless bands for machinery, of stainless steel. 		
.10 6	 With 4 or more but not exceeding 10 apertures per cm in the warp as 		
***	well as in the well	kg	5%
20 2	 With more than 10 but not exceeding 80 apertures pur on in the welf, 	kg	5°2
90 3	Other	ky	free
7314.13	 Other endless bands for machinery 		-
10) 1	With more than 10 but not exceeding 80 aportures per cin in the warp		F
00. 4	as well as in the welt	kg	55%
.90 8		kg	free
7314.14 .10 8	 Other woven closs, of stainloss steel. Insect screening, being woven wire with 5 or more but not exceeding. 7 apertures period in the warp as we tas in the welf, woven from wire of a cross-sectional dimension not exceeding 0,32 innt 	kg	5~;
20 5	 With 4 or more but not exceeding 10 apertures per cm in the warp as 	•	
.30 2	well as in the worl (excluding insect screening)	kg	5%
	as well as in the welt	kg	5%
90 6	- Other	kĝ	Irrec
7314.19	- O(**er		
20 7	 Insect screening, being woven wire materials with 5 or more but not exceeding 7 operations per cm in the warp as well as in the well woven from wire of a cross-sectional dimension not exceeding 0.32 mm. 	kg	5°0
30 4	 With 4 or more ball not exceeding 10 aportures per cm:n the warp as 		
.40 1	we that in the weft [excluding insect screening]	kg	5°°
	as well as in the welt	kg	5",
90 8 7314.20 1	 Other Graf neiting and fenerag we'ded at the intersection, of wire with a maximum cross sectional dimension of 3 mm or more and having a 	kg	lred
	mesh size of 100 cm² or more	Ng.	5%
73143	 Other grill, netting and forcing, welded at the intersection. 		
7314.31 0	- Plated or coaled with zind	ĸg	5°a
7314,39 1	- Officer	43	5%,
7314.4	— Other doth, grill, netting and funding		
7314-81 8	= Plated or coaled with zinc	<i)< td=""><td>5"。</td></i)<>	5"。
7314.42 1	Coated with plastics	۲g	ā%
7314,49 6	= Other	kij	5°v
7314.50 3	Expansion metal	Χq	5%
,15	Chain and Parts Thereof, of Iron or Steel:		
7315.1	Ankulated in Xichain and parts thereol		
7315.11	≟ Roller chain		
10 2	 Bush relief conveyor chair of a mass of 20 kg/m or more but not conveyor. 		
	exceeding 50 kg/m	49	1D%
90 0	Olher	kg	Iree
7315.12 35 4	 Other chain: Articulated conveyor chain, of a mass of 0.8 kg/m or more but not exceeding 1.4 kg/m and a width of 50 mm or more but not exceeding. 		
	80 mm	kg	10%
90.7	- Olher	kg	Irea
7315 19	= Parts.		
	 Of bush roller conveyor chain, the following, by maps per piecer pins. 		
1D 3	exceeding 300 η, bushes - exceeding 190 g, rations - exceeding 800		
	g and side plates inxceeding 950 g	kg	10%
.90 : 7315 20 - 3	g and side plates inxceeding 950 g	kg kg	1055 Irde

7321.81

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	Act	No.	20, 1998 CUSTOMS AND EXCISE ACT, 1998			
7	7015.8		— Other chain			
	7315.81	7	= Stud tink	kg	Irae	
	7316.82	3	- Other, welded link	kg	Irea	
	7315 33		= Other			
		5	Transmission conveyor or elevator chain	<ij.< td=""><td>fure</td><td></td></ij.<>	fure	
	90		- Otner	4g	10%	
,	/316,90	-	·· Other parts	.,		
	.10	2	- For Iransmission, conveyor or digitalor chain or wolded link chain.	kg	166	
	.90	0	· Othe:	kg	10%	
				:		
73.16 7	7316 00	8	Anchors, Grapnels and Parts Thereof, of Iron or Steel	<g< td=""><td>*reve</td><td></td></g<>	*reve	
73.17	7317 00		Nails, Tacks. Drawing Pins. Corrugated Nails, Staples (Excluding Those of Heading No. 83.05) and Similar Articles, of Iron or Steel, Whether or Not With Heads of Other Malerial (Excluding Such Articles with Heads of Copper):			
	.10	9	Wag nar's	kç	5%	
	.15	g	— Drawing pins, corrugated nails	kg	1.5%	
	04.	0	- Stayles	kg	17%	
	90	7	-00°c	kg	free	
	·					
73.1B			Screws, Bolts, Nuls, Coach Screws, Screw Hooks, Rivels, Cotters, Cotter-pins, Washers (Including Spring Washers) and Similar Articles, of Iron or Steel:		,	_
	731B.1		— Threaded articles			'
	7318,11	G	· Coach screws	kg	treg	
	7315.12	2	- Olher wood screws	kg	Iraa	
	7318.13	9	= Sprew hooks and sprew rings	kg	54++	
	7318 14	5	- Sell-tapping screws		fiee	
	731B.15		 Other screws and bolts, whother or not with their nuts or washers. 	.,,		
	.25	5	- Sackel sarews	60	fr <u>e</u> s)	
	33	_	- Bolts (including boll ends screw study and screw studying)			
			identifiable for use on arrelati	<il>iii</il>	frakti:	
	90	7	· Other	kg -	14%	
7	7318 16		- Nuls			
	.05	9	 Identifiable for use on angraft	kg	free	
	90	3	Other	kg	1400	
;	7318 19	7	- Other	kg	4ree	
	7318 2		—Non-threaded articles.			
:	7318 21		 Spring washers and other link washers; 			
	10	В	 Spring washers, split or double-coiled	kg	1-2°a	
	.90	6	Other	kg	freu	
:	7318 22	7	# Other washers	kg	free	
	7318 23	3	= Rivets	kg	freu	_
:	7318 24	7	= Cottors and cotter-pros	kq	'm-e	, ,
:	7318 29	١,	= Other	kg	¹ree	
73.19			Sewing Needles, Knitting Needles, Bodkins, Crochet Hooks, Embroidery Stilenos and Similar Articles, for Use in the Hand, of Iron or Steel; Safety Pins and Other Pins of Iron or Steel, not Elsewhere Specified or Included:			
:	7319 (0	3	—Sowing identity of embroidery needles	kg	1:20	
	7349.20	8	Safely pins	kg	Iran	
	73:9.30	2	Q2h6; par.\$	kġ	Iru:0	
	731 9 .90	4		kg	free	
73.20			Springs and Leaves for Springs, of fron or Stoel:			
	7320.10	3	— Leaf-springs and leaves therefor	kg	5°.	
	7320.20	6	— Hekcal sonngs	kg	5 5	
	7320.90	9	Other	kç	5°4	
73.21	73211		Stoves, Ranges, Grates, Cookers (Including Those with Subsidiary Bolters for Central Heating). Barbecues, Braziers, Gas-rings, Piete Warmers and Similar Non-cloctric Domestic Appliances, and Parts Thereof, of Iron or Steel: — Conking appliances and plate warmers	•		
	7321.11	3	For gas fuel or for both gas and other looks	u	154.	
	7321.11 7321.12	2	= For lights fuel		15%	
		6	•	υ	15%	
	7321.13	٠	- For solid fuel	U	19.4	
	7321.8	4	— Other appliances		- * * .	

For gas fuel or for both gas and other fuels .

4

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7321.82		- For liquid flogs	Ш	15°\
7321.83	5		_	15%
7321 90	3	Parts	kg	15%
		Hadiators for Central Heating, Not Electrically Heated, and Part Thereof, of Iron or Steel: Air Heaters and Hot Air Distributors (Including Distributors Which Can Also Distribute Fresh or Conditioned Air), Not Electrically Heated, Incorporating a Motor-driven Fan or Blower, and Parts Thereof, of Iron or Steel:		
7322 1		—Rad afors and parts thereof		
7322 11	7	← Cleastiron	kg .	15%
7322 19	6	_ Other	kş	15
7322 90	7	Ctre·	kg	15° »
		Table, Kitchen or Other Household Articles and Paris Thoroof, 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	4		6.0	20%.
7722.0			ng.	CO 40
	,		h c	202
				20% '
	_			20°%
	•		-	
=			-	20% 20%
	0		*9	ett a
		Sanitary Ward and Parts Thereof, of Iron or Steel:		
7324.10	8	— Sinks and wash basins, of staintess steet	×g	20%
7324.2		— Baths		
7324 21		 Of cast run, whether us not enamelled 		
	10 6	- Prated with precious metal	×g	20%
•	9O 4	· Other	kg .	10°^
7324 29	7		kg	20%
7324.90	-1		ĸIJ	20%
· · · · · · · · ·				
	1		ko	from:
			"9	451.
			b. i	Irieie
			_	Iree
			~.)	ee
7326 1				
7326 11	:	•	kg	Iree
	2		kç	Iree
-			#G	lreo
-		•	kg	Iree
			kg	lree
			kg	Irea
			kg	15%
7326 93	1	= Ciner	kĢ	Iraa
	7321 82 7321 83 7321 90 7322 17 7322 19 7322 19 7322 90 7323 90 7323 91 7323 92 7323 93 7323 94 7323 94 7324 21 7324 21 7324 21 7324 21 7324 21 7324 21 7325 91 7325 91 7325 91 7326 11 7326 11 7326 19 7326 19 7326 20	7321 82	7321 92 - For liquid flos 7321 93 5 - For solid flust 7321 90 3 - Parts Radiators for Central Heating, Not Electrically Heated, and Part Therrof, of Iron or Steel: Air Hoaters and Hot Air Distributors (Including Distributors Which Can Also Distribute Frissh or Candilloned Air), Not Electrically Heated, Incorporating a Motor-driven Fan or Blower, and Parts Thereof, of Iron or Steel:	7321 82

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 74

COPPER AND ARTICLES THEREOF

NOTES

In this Congressible following expressions have the meanings hereby assigned to them:

(a) Refined copper

Metal containing at least 99,85 per cent by mass of copper, or

Metal containing all east 97.5 per cent by mass of copper, provided that the content by mass of any other element dues not exceed the limit specified in the following table:

TABLE-Other elements

Element		Limiting content percentage by naiss
Ag_Silver		0.25
As Arsenic		
Cd Cadmium		
Or Chromom	'	14
Mg Magnesium		<u>0.8</u>
Fb Lead		
S Sulphur		0.7
\$n Ta		
To Tellunum		0.8
Zn Zine	:	
Zr Zircopium		0.3
Other elements", each		0.3

^{&#}x27;Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, St.

(b) Copper alloys

Metal-c substances (excluding unrefined copper) in which copper exchaminates by mass over each of the other elements, provided:

- the content by mass of at least one of the other elements is greater than the tim I specified in the foregoing table;
 or
- (ii) the rotal content by mass of such other elements exceeds 2,5 per cont

(c) Master alloys

Alloys containing with office plements more than 10 per cent by mass of copper, not usefully malliage a and commonly used as an additive in the manufacture of other alloys or as de-exidents, de-sulphur sing agents or for similar uses in the metal ungrid non-ferrous metals. However, copper phosphide (phosphor copper) cents ring more than 15 per cent by mass of phosphores falls in heading No. 28 48.

(d) - Bars and rods

Rolled, extuded, drawn or longed products, not in colls, which have a uniform solid cross-section along their whole reciging the shape of cicles, evals irectangles (including squares), equilateral triangles or regular convex polygons (including filationed circles) and "modified rectangles", of which two opposites desiare convex arcs, the other two sides being staight, of equal length and purallel). Products with a rectangular (including square), triangular or polygons, cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions. which have been subsequently worked after production (otherwise than by a mple trimming or de scaling), provided they have not thirreby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends topored or otherwise worked simply to facilitate thou entry into machines for conventing them into, for example, drawing stock (wire-rod) or tubics, one however to be taken to be unwrought copper of heading No. 74.03.

CUSTOMS AND EXCISE ACT, 1998

te: Profiles

Rolled, extrudied, drawn, forged or formed products, colled milect, of a uniform cross-section along their whole length, which do not conform to any of the dofinitions of bank, rods, wire, plates, shorts, strip foil, tables or pipes. The expression also covers least or sintered products of the same forms, which have been subsequently worked after production to be every little to be same triming or do scaling), provided they have not thereby assumed the character of anides or products of other headings.

(l) Wire

Fiblied, extraded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of croles, lovals, rectangles (including squares), equilateral transples or regular convex polygons (including fillattened circles) and (irrindilitat rectangles), of which two opposites design convex arcs, the other two added being shaight, of equal length and parallel). Products with a rectangular (including square), thangular or polygonal cross section may have corners rounded along their whole length. The thickness of such products which have a rectaingular (including finedited excludigular) cross-section exceeds one-tenth of the width).

In the case of reading No. 74.14, however, the terms "wire" applies only to products, whether or not in coits, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 min

(g) Plates, sneets, strip and lot

Flat surfaced products (excluding the unwadught products of heading No. 74.03), coiled or not, of solid rectangular (excluding square) cross-section with or without rounded corners (including frontied rectangles) of which two oppositions are convex arcs, the other two sides being straight, of equal length and parallel, of a uniform thickness, which are of rectangular (including square) shape with a thickness not receeding one-tenth of the width

 of a shape (excluding rectangular or square), of any size, provided they do not assume the character of orticles or products of other headings.

Headings Nos. 74-09 and 74-10 apply, interialia to bilites, sheets, strip and foil with pallerns (for example, grooves, nos, chargins, lears, bottons, lozenges) and to such products which have been perforated, corrugated, poisshed or coaled, provided they do not thereby assume the character of articles or products of other headings.

(b) Tubes and pages

Hollow products, tooked or not, which have a uniform cross-section with only one enclosed void along their whole rangth in the shape of circles, evels declarate including squares), equilateral friangles or regular corvex polygons, and which have a uniform wall thickness. Products with a rectangular (including squares), equilateral triangular or regular convex polygonal rucks spectrum, which may have comess rectangular are twiced length, are also to be taken to be tubes and pipes provided the lineer and outer cross-sections are concentric and have the same form and crientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, pent, threaded, dulied, waished, repairded, cone-shaped or fitted with flanges, collars or rings.

SUBHEADING NOTE:

- In this Chapter the following expressions have the meanings hereby assigned to them.
 - (a) Copper-zinc base alloys (brassos)

Alloys of coppor and zinc, with or without other elements. When other elements are present

- zinc predominates by mass over each of such other elements;
- any nickel content by mass is less than 5 per cent (see copper-nickel-2 ocialloys (nickel bilders)); and
- any tri content by moss is less than 3 per cent (see copper tin alloys (biorizes));
- |b| Copper-in base alloys (bronzes)

Alloys of copper and the with or without other elements. When other elements are present, impredominates by mass over each of such other elements, except that when the bill contont is 3 per cent or more the zinc content by mass may except that of the bill must be less than 10 per cent.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Adoys of copper inicket and zinc, with or without other elements. The nicket content is 5 per cent or more by mass (see coppor-zinc alloys (biasses))

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(d) Copper rackel basic alloys

Altays of cooper and node), with or without other elements but in any case doubtining by mass not node than 1 per cent of zero. When other elements are present incket predominates by mass uver each of sight other elements.

Head-	Sub-	С		Statis- Stocal-	Rate of
ing	heading	Ď	Article Description	Unit	Duty
74.00			Copper and Articles Thereot;		
	· ·				
74.01	7401.13		Copper Mattes: Cement Copper (Precipitated Copper): Copper mattes	ka	ling.
		3	• •	kg	
	7401.20		Coment capper (precipitated copper)	^{Ng}	lagg .
4.02	7402 00	2	Unrefined Copper: Copper Anodes for Electrolytic Perining	kij	Iroe .
4.03			Refined Copper and Copper Alloys, Unwrought:		
	7403.1		— Relined copper		
	7403 11	7	Contailey and sections of cathodos	kg	hee
	7403 12	3		×q	flec.
	7403.13	ï	- Birets	- 4	freq
	7403.19	8		59	foots
	7403.2	•	—Copper alloys:	.,	
	7403.21			59	411-11-
	7403.22	Į.	 Copper-tin base alloys (bronze): 	89	free
	7403 23	4		,	
			alloys (nickel's liver)	kg	frec
	7403 29	,	74,051	kq	free
:			A W		
4.04	7404,00	2	Copper Waste and Scrap	kç	lres:
74.05	7405.00	3		ks	leed
74.D6		-	Copper Powders and Flakes:		
14.00	7408.19	1		L	free
		'		kg 	
	7406 20		— Powders of (ameliar structure if alices	. *?	Mee
74.07			Copper Bars, Rods and Profiles:		
	7407.10		Olirefined copper		
		30 7	· Hollow probles	×9	*3%
	.!	90 0		×9	12°,
	7407.2		— Of copper alloys		
	7407.21		 Ot copper ying base allows (burse) 		
		PO 0	· Hollow profiles	kg	10%
	!	90 .	Other	89	12°,
	7407,22		Of depresentable base alloys (cupro-makel) or copper-disket-zind base alloys (picket selver)		
	:	20 7	•	49	10^
		90 H		kg	free
	7407.23		- Other		• • •
		20 1		59	10°4
		90 X	•	kg	127
				"	
74.08			Copper Wire:		
	7408.1		—Of related cooper		
	7408 11	9	 Of which the max mum cross-sectional dimension exceeds 6 mm 	k:j	Iree
	7408 19	6		kg	free
	7408.2		 Of copper alloys 		
	7400.2				
	7408.21	શ	= Of copper-zinc base offoys (crass)	kg	3%

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_	Act	No. 2	0. 1998 CUSTOMS AND EXCISE ACT, 1998		
	7408.29	5	Other	kg	Iree
74.09			Copper Platos, Sheets and Strip, of a Thickness Exceeding 0.15 mm:		
	7409.1		Ot reliated recipion		
	7409 11	9	in cods	kg	- (35 _m)
	7400 19	6	= Other	×a	1320
	7409.2		Of couper-zine base alloys (brass,		
	7409.21	- 3	△ '0 coes	ka -	13-3
	7409 29	4	Cilhar	kg	25%
	7400.3		Checiper thisise alloys pagray		
	7406.31	15	fricors	<0)	131'v
	7459.39	9	Older	•g	19%
	74(6) 40	U	 Of experienced case at type control in cket() or compressible in zing types at eye totaket silvers. 	59	13%
	7400.90	ţı.	a Ot other deeper of nys	59 59	13%
			e e e e e e e e e e e e e e e e e e e	٠,	
74.10	7110 t		Copper Foil (Whether or Not Printed or Backed with Paper, Paperboard, Plastics or Similar Backing Material) of a Thickness (Excluding any Backing) not Exceeding 0,15 mm; Not backed		
	7410.11	·J	Of refined copper	kg	13.
_	7010,12	- 1	Of copper a trys	M) M)	13 13
	7410.2		BR4sed	",	
	7410.21	.3	- Of refined appear	k g	Irea
	7410.22	2	- Or copper a foys	es;	Inec
74.11			Copper Tubes and Pipes:		
	7411.10		— Of retined copper.		
		9 5	 With an obligide province and dimension not exceeding 115 mm. 	kg	*? ·
		0 5	With an outside cross in ectional dimension exceeding 115 min Otherwise the in	49	fire
	7411.2 7411.21		Of copper allays		
		5 5	Of copperations basic bildys thousant. With an object press september demonstration and excepting 115 ren.		
			(excluding These with and outside cross-sectional dimension not exceeding 10 mm and a waith oxness not exceeding 0.3 mm)	kų	10
	n	(C 2	- Cihia	89	tron-
	7411.22		 Of copper notice, base of eye (copromoded) or copper nicket-zinc base alloys (nicket's liver). 		
	ī	Çη	 With an autorile pross-sectional amoreses not extrading 115 mm. 	×g.	11;°,
		0.2	With an obliside cross sectional dimension exceeding 115 mm.	ky	tied
	7411.29		- Other		
	!	0.5	 With land patsing cross-sublicinal dimension had exceeding 115 mm. 	kç	100
_	-	G 7	 With an obliside cross-sectional dimonsion exceeding 115 mm. 	kg	100
74.12		· · · · ·	Copper Tube or Pipe Fittings (for Example, Couplings, Elbows, Sleeves):		
	7412 10		—Of retiriest copper		
	1	0.7	Branch jupe bredes, Y-preces and couplings, for use with promision as inside diameter not expecting 26.4 rate.	kg	10 .
	ş	0.8	Other, for use with piping of an inside diameter of less than 12.7 mm.	kg	10 .
	9	io e	- Other	H/3	free
	7412.20		—Olicopoet alloys	-	
		S :	- Brass bonds and unctions for use with sanitary or waste water pipes.	kg	'2°s
	3	9.0	. Branch pipe pieces, Y-cledes and couplings, for use with piping of an	_	
			inside diameter not exceeding 25.4 cm	kg	12 0
		02	 Other, for use with piping of an inside diameter of less than 12,7 mm. 	kg	10%
		9 3	:: Other	! ?	lree
74.13	7410 00		Stranded Wire, Cables, Planted Bands and the Like, of Copper, not Electrically Insulated:		
	.3	0 0	—Cables, cordage and robe, cloth districtor table ()	kg	br e
	.9.	0.4	Other	R;;	Fee
74 14		•••	Ctoth (Including Endless Bands). Grill and Netting of Copper Wire; Expanded Metal of Copper:		
	7414 20	1	1 .	Sg	foot-
	7414.90	3	-Ciher	ĸg.	trec

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	Act	No-	20, 1998 CUSTOMS AND EXCISE ACT, 1998			
74.15			Naits, Tacks, Drawing Plas, Staples (Excluding Those of Heading No. 83.05) and Similar Articles, of Copper or of Iron or Steel with Heads of Copper; Screws, Bolts, Nuts, Screw Hooks, Rivets, Cotters, Cotter-pins, Washers (Including Spring Washers) and Similar Articles, of Copper:			
	7416 1G	٥	Nixis and tacks, drawing bins, slaples and similar articles	kg	free	
	7415.2		—Other articles, not threaded			
	7415/21	•	- Washers (including spring washers)	kg	Pee	
	7415 29	2	= Other	kg	free	
	7415.3		Oese: Ihropded adicias:			
	7415 31	6	Screws for wood	Rg	free	
	7415.32	2	■ Other squews, bults and nuts	kg	fore	
	7415 39	. 7	Olher	kg	free	
74.16	7416.00	0		kg	tree	
74.17	7417.00	3	Cooking or Heating Apparatus of a Kind Used for Domestic Purposes, Non-electric, and Parts Thereof, of Copper	нэ.	20%	
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;		•••	
	7418.1		 Table known or other household ancies and parts thereof, por securers and scouring or potishing pads, gloves and the like. 		•	_
	7418 : 1	8	 Pot accurrers and accurring or polishing pada, gloves and thin like. 	49	20%	·
	7418 19	9	- Other	Хg	20°%	
	7418 20		— Sanitary ware and parts thereof:			
	.10	3	- Plated with precious metal	kg	30%	
	.90	١ (- Other	kg	20%	
74.19			Other Articles of Copper:	-		·
74.19	7419.10	5	Characterist Name	kg	free	
	7419.10	.,	- Online and page mercol	~ 9	чее	
	7419.9 74:9.91	а	Cast incuited, stamped or forged, but not further worked	ka	free	
	74:9.91 74:9.99	9	- Officer	kg kg	rree Irun	
	14:900	ÇI.	- William	иd	111111	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 75

NICKEL AND ARTICLES THEREOF

NOTES.

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

(a) Bars and roos

Relied, extruded, draws or torged products, not incols, which have a undermiseld cross-sectionalizing from white length in the shape of choices, evals, inclanded suddishing squares), exhibiteral thangles or regular convex polygons (including filational disclosing and impolling cross-section from sides being straight of equal length and parallier. Products with a rectangular (noteding squares), thangular or polygons cross-section may have comers monded along their whole length. The thokness of such products which have a rectangular (note, dising impolling-trotting plant) cross section expects one-tenth in the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise their by a mpts bittering or de-scaling), provided they have not thereby assumed the character of production recognish of other headings.

(b) Profiles

Rolled, extracted, drawe, furgist or formed products, collection reif, of a uniform cross-section along their whole length which do not conform to any of the celin fonce their, rods, wire, plates, sweets, strip, foil, lubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked effect production to thereby assumed the character of arcides or products of other headings.

$\langle u\rangle = W \cos$

Rolled, extruded or drawn products in coils, which have a uniform sold cross-section along their whole length in the shape of pircles, lovals, rectangles infoliuding squares), equitaleral triangles or regular convex polygons (including trattaned or icles) and "modified rectangles" of which two opposites designed convex arcs, the other two sides being straight of equaltength and parallel. Products with a rectangular including square), thangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including fmodified rectangular) cross-section exceeds one-tenth of the width.

(d) Plates, shoels, stop and foil

Plat-surfaced products (excluding the unwrought products of heading No. 75.02), collector not, of solid rectangular (producting square) crass-section with or without number) notices (including freeded rectangles) of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

— of rectangular findings square) shape with a thickness not excessing one-length of the width

 of a shape textluding material, in an equate), of any size, provided they do not assume the character of arceles or products of other headings.

Hoading No. 75 D6 applies, inter alia, to blates, sheets, simpland foil with potterns (for example, growns, ebs, chequers, trains, buttons, lozenges) and to such products which have been perforalist, corrugated, polished or coaled, provided they do not thereby assume the character of articles or products of other headings.

ie; Tubes and pipes

÷

Hollow products, collect or not, which have a uniform cross-section with only one enclosed voic along their which length in the shape of cicles, cyals, rectangles including squares), equilateral triangles or regular convex pulyyons, and which have a uniform wall thickness. Products with a rechargular producing squares, equilateral triangular or regular convex polygonal prices-section, which may have convex rounded along their whole length, are also to be considered as hubes and pipes provided the inner and outer cross-sections are concentre and have the same form and ungridgen. Tuhnal and pipes of the foregoing cross-sections may be polished, coated, cent, threaded, dalled, wassled, expanded, pure-shaped or lifted with l'angles, collars or rings.

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SUBHEADING NOTES:

- In this Chapter the following expressions have the meanings tracely assigned to them.
 - (a) Nickel, not alloyed

Mocal containing by mass at least 99 per cent of nicket pies cobalt, provided:

- (i) the coball content by mass does not exceed 1.5 per cent, and
- (ii) the content by mass of any other element does not exceed the limit specified in the following table

TABLE - Other elements

_			 	
	_	Element		Linuting content percentage by mass
L.		. <u>Fe lion</u>		0.5
L	—	O Oxygen	 	
ł		Other elements, each	- 1	0,0

(b) Nickel a loys

Metallic substances in which nicket prodominates by mass over each of the other elements provided.

- (i) the content by mass of cobalt exceeds 1.5 per cant.
- (iii) the conjust by mass of at least one of the other elements is greater than the timal specified in the foregoing table, in or
- (ii) the total content by mass of elements rexcluding nickel plus coballit exceeds 1 por cent.
- Notwithstanding the provisions of Chapter Note 1(c), for the purposes of subhrazing No. 7508.10 the term "wire" applies only
 to products, whether or not in colls, of any cross sectional shape, of which no cross sectional dimension exceeds 6 mm.

				Statis-	
Head-	Sub-	С		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
75.00			Nickel and Articles Thereof:		
75.01			Nickel Mattes, Nickel Oxida Staters and Other Intermediate Products of Nickel Motalfurgy:	!	
	7501.10	5	— Nickel mattes	kg	Irus
	7500.20	2	— Nicket mide sinters and other intermediate products of nicket metal $\log y$, ,	kg	Irae
 75.02	,		Unwrought Nickel:		
	7592 10	9	Nickel, not alloyed	kg	Irec
	7502.20	3	- Nickel alloys	kg	Iree
75.03	7503.00	a	Nickel Waste and Scrap	kg	free
75.04	7504.00	:	Nickel Powders and Flakes	kg	free
75.05	•		Nickel Bars, Rods. Profiles and Wire:		
	7505 1		—Bars, rudo qual profices		
	7505.11	6	= Of nickel not alloyed	kg	Pee
	7505.12	2	= Of mickel alleys	kg	free
	7505.2		- W.i.e.		
	7505 21	D	= Of nickel, not alloyed	kg	free
	7505 22		= Ol riickul afloys	kg	free
75.06			Nickel Plates, Sheets, Strip and Foil-		
	7506 10	3	—Of nicke", not alloyed	kg	frise
	7508 20	В	Of nicke: alloys	49	free
75.07			Nickel Tubes, Pipes and Tube or Pipe Fittings (For Example, Couplings Elbows, Sieeves):		
	7507.5		—Tubes and pipes:		
	7507.11	3	= Qlinicke not situyed	kg	4ren
	7507.12	8	= Ol nickel a loys	kg	iree
	7507 20		- Tube or pipe filtings	×9	free
75.08			Other Articles of Nickel:		
	7508 10	Ω		kg	free
	7508.90	7	—Other	kg	441

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF:

NOTES.

- In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) Bars and rods

Roted extituded, draws or forged products, not in colls, which have a uniform solid cross-section along their whole length in the shape of disclos, lovals, teclarigies (including equales), equilateral triangles or regular convex polygons (including "flattenedic rotes" and "modified rectangles", of which two opposite sides are convex aids, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have comers (ounded along their whole length. The thickness of such products which have a rectangular including "modified-rectangular") cross-section exceeds one-tenth of the wight. The inspression also covers dust or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise their by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Builted, extructed, drawn, longed or formed products, chilled or not, of a uniform cross section along their whole length, which do not conform to any of the defer tions of bars, rods, wire, plates, sheets, stop, foil, tobes or pipes. The expression also covers cast or sintered groducts, of the same forms, which have been subsequently worked after production (otherwise than by simple freeming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, oxtruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, irectangles incouding squares), equilateral finangles or regular convex pulygons [iriclusting fractaned circles] and finodified rectangles), of which two opposite sides are convex arcs. The other two sides being sitting of, of equal length and parallely. Products with a rectangular [including square], finangular or pulygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular [including final) financials.

(d) Plates, sheets, strip and foil

Fish-surfaced products (excluding the unwrought products of heading No. 76.01), cofed or not of solid rectangular (excluding square) cross-section with or without rounded corners (including fmodified rectangles" of which two upposite sides are convex arcs, the other two sides being Straight, of equal length and capable) of a uniform thickness, which are

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

Headings Nos. 76,06 and 76,07 arxiv; inter alia, to plates, shoots, strip and foll with patterns (for example, grooves, ribs, chaquers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

ď

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

CUSTOMS AND EXCISE ACT, 1998

SUBHEADING NOTES

- 1 In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) Aluminium, not alloyed

Metal conturning by mass atreast 99 per cent of aluminium, provided that the content by mass of any other element does not exceed the time specified in the following table.

TABLE -Other elements

Elament Limiting col	ntent per cent by mass
(1) Other elements are, for example, Cr. Cu, Mg. Mn. Ni. (2) Copper is permitted in a proportion greater than 0,1 per certiful not more than 0,2 chromium nor manganese content exspects 0.5 per certiful.	per cent, provided that neither the

(b) Wurmmain alloys

Metallic substances in which aluminium precominates by mass over each of the other elements provided that.

- intercention by mass of at least one of the other elements or of sort plus s from taken together is greater than the limit, specified in the foregoing table; or
- (ii) the lotal content by mass of such other elements exceeds 1 per cent.
- 2 Notwithstanding the privations of Oxipter Note 1(d), for the purposes of subheading Nu. 7616-91 the term "wire" applies only to products, whether or not in onlik lief any pross-sectional shape, of which no pross-sectional dimension exceeds 6 mm.

	Şub- heading		Article Description	Statis-	Rale of Duty
Hçad-		¢ ¢		Slical- Unit	
ing					
76.00			Aluminium and Articles Thereof:		· · · ·
76. 0 1			Unwrought Aluminium:		
	7601.10	7	- Aluminium not alloyed	×ij	*1424P
	7601.20	1	-Aluminium alloys	×g	fiee
76.02	7602.00	5	Aluminium Waste and Scrap.	kg	*66-6
76.03			Aluminium Powders and Flakes:		
	7603.10	4	—Powders of non-lamellar structure	×g	free
	7603.20	9	- Powtiers of famigliar studiure, liakes	kṛ	⁴ rt/ty
76.04			Aluminjum Bors, Rods and Profiles;		
	7604 10		—Of aluminium inotalloyed.		
	.3	5 0	= 8ars and rods, of a max.muin cross-sectional dimension not oxceeding 160 mm	kg	125.
	.0	5 2	 Profiles of a maximum cross-sectional dimension not expending 370 		250.
	0	0 3	- Other	kg ka	12°a In∙e
	7604.2	, ,	- Other	kg	mre.
	7604.21		· Holluw profiles.		
		5 7	- Of a maximum outside cross-sectional dimension not exceeding 370		
			mm	kg	12%
	-) 4	- Other	kg	1ree
	7504 29		- Olher,		
	.1:	5 8	Bars and rods, of a maximum cross-sectional dimension exceeding 7,5 mm but not exceeding 160 mm	kg	12%
	.6	5 4	Printiles, of a maximum cross-sectional dimension not exceeding 370 mm.	ka.	125:
	9	0.5	- Оілег	kg Ng	Iree

76.05 Aluminium Wire:

7605.1 — Of aluminium, not alloyed:

_					
	Act	ι So.	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
	7605.11		 Ot which the maximum cross-sectional dimension exceeds 7 mm. 		
	09	5 9	Circular, in cors without specis, of a mass excepting 800 kg/coil	kq	870
	-	5 G	Other, of a mass exceeding 20 kg/soil	kg	6%
		0.3	· Othe	kg:	Iree
	7605 19		- Other		
		5 5	 Curcular, in poils without spours, of a mass exceeding BCD kgroot 	kg	B>.
	_	0.7	Other, of a mass exceeding 20 kgropi	ikiji	8%
		0 4	Other	kg	Fee
		0 1		N.y	1 (:(:
	7609 2		-Of atomicum Aleys		
	7505.21		 Of which the maximum cross-sectional dinament exceeds 7 min 		
	g.	5 3	 Greater, in bulb will but spools, of a mass exceeding BCO kgreor, of a long-shed onal dimension of 9.5 mm or more but not exceeding 14 from containing by mass, more than 0,2 per cent of magnesium. 	kg -	free:
	7:	c a	- Other initiation occurs without species, of a make not exceeding 800	9	
			Signo	kg	₩
	9:	0.0	 Other, of a mass exceeding 20 kg/cd lilling to the control of the c	kg	875
	9	0.8	- Olher	kg	tree
	7605.29		- Other		
	0	5 4	 Circular, in coils without spools let a mass exceeding \$60 kg/coil 	kg	B%
	6	0 T	Other, of A mass exceeding 20 kg/coil	kg	۵°۵
	5	O 9		kQ	Iree
· · -	• · · · · • • · · · •				•
6.06			Aluminium Plates. Sheets and Strip, of a Thickness Exceeding 0.2 mm:		
	7606.1		—Reclangular (including equare)		
	7600 11		- Of allaminum inot alloyed		
	.0	7 9	 Containing, by mass, not more than 99.9 per cent of atuminate, laminated or osaled on one or on both sides with paint, enamel or plastics [excluding non-stip flooring with patterns in relief (fread) 		
	.1	7 6	platedt]. Curtaining, by mass, not more than 99.9 per cent of aluminum, not routled or covered with paint, gname, or plastics (excluding non-slip).	kg	1424
			flooring with patterns in relief (fread plate) and these which are perforated.	ka	14°.
		IC 7	An	kg ko	tree
		0 /		kg	11 121.
	7808.12 G	7 5	 Of atuminium alloys: Decided or covered on one or on both sides with paint, enamel of placetes fexcluding non-slip flooring with patterns in inhet (freed plate). 		
			and those which are pederated]	kq	144,
	.:	7 2	 Not coaled or sovered with paint, enamel or plastics (excluding mon-stip tooding with patterns in relief (fread plate). Those which are perforated, and those confaming by mass more than 0.5 per cent of 		
			copper, 6 per cent of magnesium or 4 per cent of sideon).	kg	14°.
	9	0.3	· Other · · · · · ·	kg	Iroq
	76069		- Olher	":r	,0
			= Of aluminium, not alloyed		
	7606.91 0	7 5	 Containing, by mass, not more than 99.9 per cent of aluminium, coated or covered on one or both aids will partil, married or plastics. 		
			excluding non-slip flooring with patterns in relief (firstd plate) and those which are perforated.	kg	:45
	,	17 2	Containing, by mass, not more than 99,9 per cent of aluminium, not coated or covered with paint, enamed or plastics (excluding non-slip flooring with patterns in relief flread plated; and those which are	,	
			perloratedj	×g	14%
	9	90 B	· Other	kg	hea
	7606 92		Of aluminium alloys		
	0)7 .	 Conted or covered on one or on both sides with paint, enamed or plastics, of a thickness exceeding 0.25 mm and a width exceeding 100 mm (too uding non-slip flooring with patterns in relief (freed) 		
	.1	17 9	plate) and thuse which are perforated; Containing by mass, not roome than 99,9 pro cept of aluminum, not coated or covered with paint, charmal or plastics (excluding non-sup-	ky	143
			flooring with patterns of plastics (excluding non-stip flooring with patterns in relief (fread plate) and those which are perforated)	×g	14%
				Lor.	
	9	0 1	- Other	kg	TiG:
 6 .07	,	00 1	Aluminium Foil (Whother or Not Printed or Backed With Paper, Paperboard, Plastics or Similar Backing Materials) of a Thickness (Excluding any Backing) not Exceeding 0,2 mm:	kg	'16-6
6.D7	7607.1		Aluminium Foil (Whother or Not Printed or Backed With Paper, Paperboard, Plastics or Similar Backing Materials) of a Thickness (Excluding any Backing) not Exceeding 0,2 mm: — Not backed	kg	
6.D7	,)0 1 · · · · ·	Aluminium Foil (Whother or Not Printed or Backed With Paper, Paperboard, Plastics or Similar Backing Materials) of a Thickness (Excluding any Backing) not Exceeding 0,2 mm:	 	
 6.07	7607.1		Aluminium Foil (Whother or Not Printed or Backed With Paper, Paperboard, Plastics or Similar Backing Materials) of a Thickness (Excluding any Backing) not Exceeding 0,2 mm: — Not backed	*	
 6.07	7607.1 7607.11 7607.10		Aluminium Foil (Whother or Not Printed or Backed With Paper, Paperboard, Plastics or Similar Backing Materials) of a Thickness (Excluding any Backing) not Exceeding 0,2 mm: — Not backed — Rolled but not further worked	*	142/ 142/

			Christian chizette so time 1998		(NO. 1908)
	Ar	No.	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
	.90	1	· Other	kg .	1455
	7607.20		≟ Backed		
	.20	8	 Unprinted, of a thickness of 0.1 mm or more but not exceeding 0.15 mm and a width not exceeding 40 mm, facquered on one side only (excluding that laminated to paper or plastics and reinforced with 		
			glass or signification	k g	free
	.25	9	 Other, self-adhesive, conted with glass microspheres. 	kŋ	free
	.90	9	Other	kg	14%
	• • • • • • • • • • • • • • • • • • • •		Ab		
6.08		_	Aluminium Tubes and Pipes:		4500
	7609 10	5	—OI slummum, not alloyed	kg	12°a
	7 6 08 20	_	—Of aluminium alleys:		
		5	Of an uniside cross-sectional dimension not exceeding 230 mm	kg	12%s
	.90	1 2	- Other	kg	Irea
5.09	7609.90		Aluminium Tube or Pipe Fittings (For Example, Couplings, Ethows, Steeves).	-	
		. u	—Of an inside dameter of less than 12.7 min	kg	1054
		7	-Other	kg	Iree
6.10			Aluminium Structures (Excluding Prelabricated Buildings of Heading No. 94.06) and Parts of Structures (For Example, Bridges and Bridge-sections, Towers, Lattice Masts, Roots, Rooting Frameworks, Doors and Windows and Their Frames and Thresholds for Doors, Balustrades, Pillars and Columns); Aluminium Plates, Rods, Profiles, Tubes and the Like, Preparad for use in Structures:		
	761D.10	6	- Doors, windows and their frames and thresholds for doors	kg	10°a
	7610/90	2	. Other	kg	10%
6.11	7011 00	5	Aluminium Reservoirs, Tanks, Vats and Similar Containers, for any Material (Excluding Compressed or Liquefied Gas), of a Capacity Exceeding 300., Whother or Not Lined or Host-Insulated, But not Fitted with Mechanical or		
			Thermal Equipment	kg	Iree
	7612.10	3	Rigid or Collapsible Tubular Containers), for any Material (Excluding Compressed or Liquellod Gas), of a Capacity not Exceeding 300; Whether or not Lined or Heat-Insulated, But not Fitted with Mechanical or Thermal Equipment; —Collaps/Se lubular containers	kg	lruë
	7612.90		-Other.	Ng.	11 (16)
		19	a Carry of a capacity not exceeding 500 mt	K;1	13 .
	310	5	- Other	9	fune
6.13	7613.00	2	Aluminium Containers for Compressed or Liquetled Gas	491	fice
-					
6.14			Stranded Wire, Cables, Plained Bands and the Like, of Atuminium, Not-		
	FE 14 10		Electrically losulated:	k	100
	7514 10	0	- With steel core	kq	16%,
	76:4.90		—Other	- 49 	10°。
76.15			Table, Kilchen 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;		
	7615.1		Table, letchen or other household articles and parts threadt pot schuries and scoring or poishing pads, gloves and the like:		
	7615.11	C	 Pot scourers and scouring or polishing parts, glaves and the like; 	Mg	20%
	7615.19		- Other.		
		6	 Hollowware for table or kitchen use (excluding trickets) 	kg .	30%
	90	7	- Other	kg	20%
		9	—Samilary ware and parts thereof	Mg	20%
	7615.20				
			(New Chicae of Timeline).		
 6.16		 а	Other Articles of Atuminium: Nails, lacks, staples (excluding those of heading Nail 83 05), screws, bolts, nais, screw hooks, rivels, collers, collers, washers and similar articles	kg	Irea
 6.16		a	 Nails, tacks, staples (excluding those of heading Na. 83.05), sorows, bolts, nais. 	kg	Irea
5.16	7616.10	а а	 Nails, tacks, staples (excluding those of heading Nail 83 05), scrows, bolls, hols, scrow hooks, rivels, collers, coder-p.ns, washers and similar articles Other 	kg kg	Irea Irea
7 6.16	7616.10 7 616.9		 Nails, tacks, staples (excluding those of heading Nail 83 05), screws, bolls, nois, screw hooks, rivels, collers, coder-p.ns. washers and similar articles Other 		
5.16	7616.10 7616.9 7616.91 7616.99	э	 Nails, tacks, staples (excluding those of heading Nail 83 05), screws, bolls, nois, screw hooks, rivels, collers, coller-p.ns. washers and similar articles Other Cloth, grul, helling and fencing, of aluminium wire		
5.16	7616.10 7616.9 7616.99 7616.99	o 1	 Nails, tacks, staples (excluding those of heading Nail 83 05), sorrows, bolls, nois, sonew hooks, twels, collers, coder-plos, washers and similar articles Other Cloth, grid, helling and fencing, of aluminium wire Other 	kg	Iree
·6.16	7616.10 7616.9 7616.99 10) 1) 9	 Nails, tacks, staples (excluding those of heading Nail 83 05), sorrows, bolls, nois, screw hooks, rivels, collers, coller-pas, washers and similar articles Other Cloth, grut, helling and fencing, of aluminium wire Other Venetian blinds	kg kg	Iree

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 77

(Reserved for possible future use in The Harmonised System)

Act No. 20, 1998.

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 78

LEAD AND ARTICLES THEREOF

NOTES

- In this Chapter the tollowing expressions have the meanings hardly assigned to them.
 - (a) Early and rods

Rolled, extruded, drawn or forget products inntin deas, which have a uniform solid mass section along their whole length in the shape of crotes, evals, recrangles including squares), coulaferal thangles or regular convex polygons (including light-med carboy) and "modified rectangles", of which two opposite sides are convex ares, the other two addictioning straight, of equal frieigh and paradielt. Products with a rectangular (including square), transplant or polygonal cross-section may have corners rounded along their whole length. The truckness of such products which have a rectangular (including friest) detectangular) cross-section exceeds one-lenth of the width. The expression also covers cast or anterest products, of the same forms and dimensions, which have been subsequently worked after production jotherwish than by simple tributing or de-scaling), provided they have not their by gastined the characterial articles or products of other headness.

(b) Prolices

Rolled, exhaded, drawn, forged or formed products, colled in not, of a uniform cross-eaction along their whole longth which do not conform to any of the dolimitions of bars looks, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covered rand or sentented products, into the same torms, which thave been substiguently worker after production (off envise than by simple frimming or do-scaling, provided they have not thereby assumed the character of articles or products of other headings.

ici Wire

Bullied, extrudied or drawn products, in cors, which have a uniform solid pross-section along their whole length in libe shape of circles, rivals, rectangles (including squares equilateral trangles or regular notives polygons (including fillaltened circles) and imposite rectangles), of which two ripposite sides are convex arcs, the other two sides being shaight of equallength and parallel). Products with a rectangular (including square), triangular or extygonal cross-section may travelopme to mundod along their whole length. The thickness of such products which have a metangular (including imposited rectangular) cross-section exceeds one-tenth of the width

(d) Platin sheets stip and foil

Flat-surfaced products (exetuding the unwrough) croducts of heading No. 78 91), coiled or not, of solid rectangular (excluding selface) cross-section with or without rounded corners including "mounted rectangles" of which two opposite surface are convex arcs, the other two sides being straight, of equal langth and parallel) of a uniform thickness, which are

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

Heading No. 78 C4 applies, inter \$10, to piates, should, strip and for with patterns the distributions, grooves, ribs, choquers, tears, buttons, lovenges) and to such products which have been perforated, not against polished or coated, provided truly go not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

ı,

Ho toy products, collections, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), rightatural fraingles in regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including squares), equilatorial triangular or regular convex polygons; cross-section, which may have corners rounded along their whole longth, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentrated and have the same form and or entation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bord, threshed, drillind, waisted, expanded, come shaped or filted with llanges, collars or rings.

Act No. 20, 1998.

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CUSTOMS AND EXCISE ACT, 1998

SUBHEADING NOTE:

In this Chapter the expression fractined lead means.

Motal containing by mass at least 99.9 per cent of lead, provided the control by mass of any other element does not exceed the limit specified in the following table:

TABLE--Other elements

		_ _					
[Element				Lymtrg co	nlent pergeniage <u>by m</u> y	155
	Ag S <u>ilve</u> r			-		20.02	
<u> </u>	As Arsenic		_			0.005	
	Bi Bisition					0.05	
	Ca Cal <u>biu</u> m	_				0.002	
1	Cd Cadmaga	<u> </u>				0.002	
]	_Cu Copper					0.08	
	Ес вол					0,002	
	S Suighter	_		: _		0.002	
ľ	Sb Antimony					0,005	
√ <u> </u>	Sr: Tin					0,005	
l	Zn Zinc	_				0.002	
G1br	носекально Те	, each				C 001	

	_			Statis-	
Head-	Sub-	С		stical	Rate of
ing.	heading	Đ	Article Description	Unit	Duty
78.01			Unwrought Lead:		
	7601.10 7801.0	C	- Refined lead	ky	fruit
	7801.91	3	 Containing by mass act mony as the principal other element 	ky	frin:
`	7801.03	4	Other	kg	free
78.02	7802.00	0	Lead Waste and Scrap.	kg	lree
7B.03	7803.00	3	Lead Bars, Rods, Profiles and Wire	kg	tree
78.04	/804.;		Lead Plates, Sheets, Strip and Foll; Lead Powders and Flakes: Plates, sheets, stop and fed:		
	7804.11	5	She(is, strp and for of a thickness (excluding any backing) not exceeding 0.2 in many	kg	Iree
	7804 19	9	= Other	kg	Irgo:
	7804.20	- 6	= Powders and takes	kg	Iree
78.05	7805 60	5	Lead Tubes, Pipes and Tube or Pipe Fittings (For Example, Couplings, Elbows, Sleeves)	kg	Iree
78.06	7806 GO	4	Other Articles of Lead	kg	Iree

CUSTOMS AND ENCISE ACT, 1998 CHAPTER 79

ZINC AND ARTICLES THEREOF

NOTES

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

(a) Bars and rods

Rolled, extruded, drawn in forget products, not in cols, which have a uniform solid cross-spect origining their whole longth in the shape of circles, dvals, reclangles (including squares), equilateral trangles or regular convex polygons (including squares), equilateral trangles or regular convex polygons (including straight, of equalitieright and parallel). Products with a inclangular (including squares), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a reclangular (including final/had-rectangular) cross-section exceeds one-tenth of the width. The expression stan crivers doctor is intered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by a mpte firmming or de-scaling), provided they have not thereby assumed the character of arceles or products of other headings.

(b) Profiles

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

(c) Wire

Rolled, extruded or drawe products, in doils, which have a uniform solid cross-section along their whole length in the shape of circles, lovals, rectangles [including squares], equitaleral triangles or regular convex polygons (including squares), equitaleral triangles or regular convex polygons (including squares) that end is modified rectangles, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), thangular or polygonal cross-section may have corners rectangular (including their whole length. The technical such provides which have a rectangular (including freedried rectangular) cross section exceeds one tenth of the width.

(d) Plates, sheets, strip and for

Flat-surfaced products (excluding the unwrought products of neading No. 79.01), colorlior not, all solid rectangular (excluding square) cross-section with unwillhout counted corners (including free fled rectangles) of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which arc:

- of rectangular (noticiting square) shape with a thickness not exceeding overtenth of the width.
- of a shape (excluding reclangular or square), of any size, provided they do not assume the character of anicles or products of other headings.

Heading No. 79 C6 applies, intorial at to plates, should strip and followith pathrins (for example, grooves, ribs, chequots tears, buttons, lozenges) and to such products which have been perforated, covrugated, polished or coated, provided they do not thereby assume the character of articles or products of other headings.

(a) Tubes and pipes

4

Hollow products, collection to, which have a uniform cross- section with only one enclosed void along their whole length in the shape of circles, evuls, rectangles (including squares), equilareral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a restangular functioning squarer, equilateral brangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as lubes and pipes provided the inner and outer cross-sections are concentric and have the same form and or entation. Tubes and pipes of the foregoing cross-sections may be polished, coaled, brink threaded, druled, waisted, expanded, cone-shaped or fitted with flanges, collars or angs.

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CUSTOMS AND EXCISE ACT, 1998

NUMBEADING NOTE

In this Chapter the to' owing expression have the incomings hereby absigned in them:

(a) Zinc, not alloyed

Mutaticentalizing by mass all least 97.5 per cent of zinc.

(b) Zincialloys

Meigilio substances in which zinc predominates by mass over each σ^{ϵ} the other elements, provided the total content by mass of such other elements exceeds 2.5 μm cent

(c) Zincidust

Dust obtained by condensation of zinc vapour, consisting of spherics, particles which are liner than zinc powders. At east 80 per cent by mass of the carticles pass through a sieve with 63 m crometres (microns) mesh, it must contain at east 85 per cent by mass of meta 10 zinc.

	<u> </u>	Statis-
Head- Sub-	c	stical- Rate of
ing heading	D Article Description	Unit Duty

	79.01			Unwrought Zint:			
		7901.1		—Zinc, not alleyed:			
		7901.11	9	 Containing by mass 99,99 per cent or more all zero. 	kg	free	
		7901.12	5	 Containing by mass less than 99,99 per cent of zinc. 	kg	tree	
		7901 20	7	· 2incalleys	kg	1ee	
••	79.02	7002 00		Zing Wasto and Scrap	kç	1raa	
	79.03			Zinc Oust, Powders and Flakes:			
		7903:10	8	Zec dus;	kç	Iroe	
`		7903.90	б	—Other	kg.	Iree	
•	79.04	7904 DO	g	Zinc Bars, Rods, Profiles and Wire	kg	trae	
••	79. 0 5	7905 00	2	Zinc plates, Sheets, Strip and Foil	kg	l'ee	
	79.05	7906-00	ត	Zinc Tubes, Pipes and Tube or Pipe Fittings (For Example, Couplings, Elbows, Steeves)	kg	fres	
	79.07	7907.00	6	Other Articles of Zinc	kg	free	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 80

TIN AND ARTICLES THEREOF

NOTES.

In this Chapter the following expressions? The Proceedings beneby assigned to them.

(a) Bars and rods

(b) Probles

Rolled extruded, drawn, lorged of Normannian School of the Principles of a uniform cross-section along this whole length, which do not confirm to any of line device of the school of th

(c) Wife

Robert, extruded or drawn products in the result in two a uniform united consequency along their whole length in the shape of circles, lovals, roctangles i minoring equations, equitatoral trangles or regular convex polygons, (including fillagened circles) and fined fied rectangles. If which two operate sides are convex area, the office two sides being straight, of equal length and parallell. Productive this reclaimput more uniforming equate), from guitation polygonal cross section may have corners rounded along their whole intight. The thickness of such products which have a rectangular including fixed fied rectangular) cross-section excitods one-tenth of the width.

(d) Plates, shorts, stop and full

Figi-surfaced products jexcluding the unwiduality products of heading No. 80.01), coded or not of sould rectangular jexcluding square) cross-section within two oppositions are convex arrest the other two sides being straight, of equal tength and parallel) of a uniform thickness, which are,

- of reclangular (including square) shape with a thickness not exceeding one-lenis of the width;
- of a shape (excluding richargular or square), of any size, provided they do not assume the character of articles or products of other headings.

Headings Nos. 80-04 and 80-05 apply, into rails to partee, sheats, stropand following address for example, grooves, hos, chequers, tears, buttons, lozengest and to such products which have been perforated, corrugated, poished or conted, provided they do not thereby assume the character of anicles or products of other hyadings.

(c) Tubes and pipes

Hollow products, coiled or not, which have a photoron cross-section with only one enclosed vord along their whole length in the shape of crolles, evals, rectangles and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have comers regular dated along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and principles. Tubes and pipes of the foregoing cross sections may be polished, coated, bont, threated, drilled, waisted, expanded, cone-shaped or lined with flanges, collars or rings.

ď,

CUSTOMS AND EXCISE ACT, 1998

SUBHEADING NOTE:

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

(a) Tim, not alloyed

Metal containing by maps at least 99 per cent of timprovided the content by mass of any bismuth or copper is less than the limit spacified in the following table:

TABLE--Other elements

. Element	 um, ng se	ntent percentage by mass	
B: Bişnyatlı	 !	0,1	
Qu Copper		0,4	

(b) Tin alluys

Metallic substances in which the postore hates by mass over each of the other elements provided:

- () The total content by mass of such other elements exceeds if per cent, or
- (i) the nonless by mass of eather bismuth or copper is equal to or greater than the limit specified in the limitgaing table.

				Statis-	
Head-	Sub-	С		sticat-	Rate of
ing	heading	D	Article Description	Unit	Duty
BD.01			Unwrought Tin;		
22.01	8001.10	.1	Tan, not a feyed	kg	Iree
	8001,20	9	-Timaticys	kg	Iree
BD.02	8002.00	3	Tin Waste and Scrap	kg	free
8D.03	8063.00	7	Tin Bare, Rods, Profiles and Wire	kg	l-ee
BD.04	8004.0C	o	Tin Plates, Sheets and Strip, of a Thickness Exceeding 0,2 mm	k <u>:</u>	Iree
80.05	8005.00	4	Tin Foil (Whether or not Printed or Backed with Paper, Paperboard, Plastics or Similar Backing Materials), of a Thickness (Excluding any Backing) Not Exceeding 0.2 mm; Tin Powders and Flakes		(r ū 4
80.06	acce op	6	Tin Tubes, Pipes and Tube or Pipe Fittings (For Example, Couplings, Elbows, Steeves)	< 9	free
80.07	9007-00	1	Other Articles of Tla	<y< td=""><td>fice</td></y<>	fi ce

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 81

OTHER BASE METALS: CERMETS: ARTICLES THEREOF

NOTE:

 Note 1 to Chapter 74, delining "bars and rods", "profiles", "wire" and "plates, Shoots, stop and "out applies, mulatis mulandis, to this Chapter,

				Stalis-	
Head-	Sub-	Ç		etical-	Rate of
ing	heading	0	Article Description	Unit	Duty
			······		
8 1.01			Tungsten (Wolfram) and Articles Thereof, including Weste and Scrap:		
	8101.10	6		Хg	tree
	8101.9		-Oher.		
	B101.91	9	 Unwrough) tungsten including bars and rinds obtained simply by sintering; waste and scrap	kg	free:
	0104.92	5	 Bars and rods (excluding those obtained samply by sintering), profiles, plates, sheets, sinp and loil	k <u>ú</u>	free
	B101.93	1	- Wire	kg	free
	8101.99	8	⊴ Olter	kg	1ree
81.D2			Motybdenum and Articles Thereof, Including Waste and Scrap:	• • • • • • • • • • • • • • • • • • • •	
JE	8102.10	5	-Powders	kg	Iree
	B102.9	~	—Other.	9	
	8:02.91	2	 Unwrought molyhdenum, including bars and rods obtained simply by 		
		-	sinlering; waste and scrap	kg	1reu
	8102.92	3	 Bars and rods (excluding those obtained simply by sintering), profiles. 		
	0	_	plates, sheets, sinp and foil	NG -	Irea
	0102.93	5 3	= Write	kg	Iree
	8102.99		- Other	kg	Iree
80.16			Tantalum and Articles Thereof, Including Waste and Scrap:		
	8103.1C	3	—Unwrought tentalum, including bars and roos obtained simply by sintering waster and scrap; powders	kg	free
	8103.90	0	—Olher	kg	řee
81.04	0104.1		Magnesium and Articles Thereot, Including Waste and Scrap:		
	8104.1 8104.11	3	Unwrought magnesium: Containing at least 99 Biper cent by mass of magnesium	le de	[-AA
	8104.19	4		kg ka	free free
	8104.20	1	= Other	kg kg	free
	8104.30	- 6	= Raspings, lurnings and granules, graded according to size; powders	kg .	Iree
	8104.90	3	· Other	kg .	Ireg
		· - · - · ·		<u>.</u>	
81.05			Cobait Mattes and Other Intermediate Products of Cobait Metallurgy: Cobait and Articles Thereof, Including Waste and Scrap:		
	8105 10	٥	 Cobalt maites and other intermediate products of cobalt metallurgy unwrought cobalt; waste and sorap, powders 	kg	Mee
	8105.90	7	- Other	kg	free
81.06	9106 OD	3	Bismuth and Articles Thereof, Including Weste and Scrap	×g	free
81.07			Cadmium and Articles Thereot, Including Waste and Scrap:		
	8107.10	8	—Unwrought cadmium, waste and scrap, powders	kg	free
	a107.90	4	—Other	kg	free
81.08	B4 B6 - 5	_	Titanium and Articles Thereof, Including Waste and Scrap:	_	
	8108 10	1	—Unwritight (itanium, waste and scrap, powders	×9	fiese
	8108 90	6.	€—Other	49	free

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81.09			Zirconjum and Articles Thereof, Including Waste and Scrap:		· · · · · · · · · · · · · · · · · · ·
	8109.10	5	— Unwrought zirconium, waste and scrap; powders	kg	1ree
	8109.90	1	— Other	kg	tree
81.10	8110.00	٥	Antimony and Articles Thereof, Including Waste and Scrap	kg	free
81.11	8111.00	4	Manganese and Articles Thereof, Including Waste and Scrap	kg.	Irae
81.12			Berytlium, Chromium, Germanium, Vanadium, Gallium, Hafnium, Indium, Niobium (Columbium), Rhenium and Thallium, and Articles of These Metals, Including Waste and Scrap:		
	81121		—Beryllium.		
	8112 ::	9	= Unwrought, waste and scrap, powders	kg	free
	8112 19	ı	- Othe:	kç	Iree
	8112 20	7	= Chromium	kg	Iree
	a112.30	•	= Germaniam	kg	Irea
	8112 40	Б	≥ Vanad um:	kg	free
	8112 9		Other		
	8112.91	5	- Unwrought, waste and serap, powders	<g< td=""><td>free</td></g<>	free
	8112 99	б	_ Other	kg	bec
A 81.13	8113 00	1	Cermets and Articles Thereof, Including Waste and Scrap	×g	free

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS. OF BASE METAL: PARTS THEREOF OF BASE METAL

NOTES

- 1 Apair from blow lamps, portable torges, ganding wheels with framovorks, mandatry or potitourd sets, and gozds of heading No. 82.65, this Chapter developing anides with a blade, working edge, working surface or other working part of.
 - (a) Base metal
 - (b) Metal carbides or cermets
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbotic or cermet or
 - (d) Abhasive materials on a support of base motal, provided that the articles have cutting tooth, flutes, growes, or the like, of tipse mean, which retain their identity and function after the application of the apraisive.
- Parts of case motal of the articles of this Chapter are in be dashilled with the articles of which they are parts, except cans
 separately specified as such and tool-holders for hand tools (heading No. 84.68). However, parts of general use as defined
 in Note 2 to Section XV are multi-cases excluded from this Chapter.
 - Heads, blades and cutting plates for electric shavors or electric hair clippers are to be classified in heading No. 85-10.
- Sets consisting of one or more knows of heading No. 82.11 and all least an equal number of ancies of heading No. 82.15, are to be classified in heading No. 82.15.

			<u> </u>	Statis•		
Head-	Sub-	Ċ		stical-	Rate of	
ing	heading	D	Article Description	Unit	Duty	
		 .			,	
82.01			Hand Tools, The Following: Spades, Shovels, Maltocks, Picks, Hoes, Forks and Rakes; Axes, Bill Hooks and Similar Hewing Tools; Secaleurs and Pruners of Any Kind; Scythos, Sickles, Hay Knives, Hedge Shears, Timber Wedges and Other Tools of a Kind Used in Agriculture, Horticulture or Forestry:			
	B201.10		— Spades and shovels:			
	.10	5	 Of a maximum blade width of more than 200 mm but not exceeding 320 mm. 	kg	22".	
	.90	а	- Other	kg.	l:ee	
	820+.20	-	Forks:	,,3	1. 3.3.	
	10	4	- Forks with 8 or more grongs	kg	15° o	
	30	4	- Other, with a proring length exceeding 150 min.	kg	22%	
	90	8	. Other	kg	1/90	
	8201.30		Mattocks, picks, hoes and rakes	-		
	03	1	- Mattocks; picks.	Жij	8847	
	20	1	 Hoos with a working edge of a width not exceeding 320 mm 	kg	20° /	
	40	5	= Pakes with more than 8 prongs.	kg	22%	
	90	2	. Othe:	kg	Pee	
	8201.40		—Axes, till hocks and similar hewing tools:			
	10	9	# Marchets with styel handles	kg	20%	
	90	7	△ Other	ĸg	liee	
	8201.50	6	—Septiteurs and singly rone-handed primers and shears (including youllry shears).	kg	free	
	8201.60	0	— Hedge shears, two-handed profing shears and similar two-handed shears	kg	free	
	8201 YG	4	—Other hand tools of a kind used in agriculture, horiculture or lorestry	kg	frise	
62.02			Hand Saws; Blades for Saws of all Xinds (Including Skitting, Statting or Toothless Saw Blades):			
	8202 10	1	Mand 58w0	×g	tree	
	8202.20		• —Band saw blades			

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	20	¢.	 Of a width of 13 mm m more but not exceeding 40 mm, of high speed. 			
			bimetal	kg	102.	
	30		 Other, of a width of 4,5 mm or inpre-but not expeeding 32 mm. 	kg	20%	
	90 6202.3	'	= Othe/	kg	lren	
	8202.31 8202.39	7	⊆ With working part of stee	kg	Irco	
	30	a	 Other, including parts: With a working part of tungsten carbide and a dramater not exceeding. 			
	.517	7	600 min	kg.	221.5	
	90	3	Olher	kģ	Iree	
	8202 40	5	☐ Chain saw blades	kg	free	
	82029		- Other saw blodes:			
	8202 91	4	- Straight saw blades, for working metal	kg	20:0	
	8202.99	5	- Other	kg	freq	
82.03			Files, Rasps, Pilers (Including Cutting Pliers), Pincers, Twegzers, Metal			
02.00			Cutting Shears, Pipe-cutters, Bult Croppers, Perforating Punches and Similar Hand Tools:			
	8200.10	5	—Fites, rasps and similar tools	kg	15°%	
	8203/20		—Pliers finduding culting phars) pincers, tweezers and similar loots.	-		
	.10	7	= Waterpump pliers	49	20% .	
^	.20	4	= Pliers of a length exceeding 110 mm but not exceeding 300 mm, this	-	•	
			following. Side-culting pliers with serrated jaws (with or without pipe			
			grips), shipe-nose phore with side culters and serialed jaws, gas phers and slip-joint pipe-grip pliers (recluding behi-nose type)	Ng	20%	
	.30	1	 Fancing pilers of a length exceeding 110 mm but not exceeding 320 	-19	20.0	
			mm: diagonal culting pliers (not lever assisted) of a tength exception:			
			110 mm but and exceeding 250 imm; circlip pliers (cottor pliers) of a		one:	
	.40	o	length exceeding 150 mm bull not exceeding 250 mm	<ŋ 	20%	
	.90		- Other	<g< td=""><td>22% *ree</td><td></td></g<>	22% *ree	
	8203 30	4	Metal cutting shears and similar tools	49	free	
	8203.40	9	Pipe-cutters, boli croppers, perforiting ponenes and similar tools	<ŋ	free	
			······································	kg		
82.04			Hand-operated Spanners and Wronches (Including Torque Meter Wrenches but Excluding Tap Wrenches); Interchangeable Spanner sockets, With or Without Handles:			
	8204 1		—Hand-operated spanners and wrenches.			
	820411		· Non-adjustable:			
	15	3	 Double open and spanners of all bizos up to 36 mm; ring spanners of a librars up to 35 mm, combination ring and open and spanners of all sizes up to 35 mm 	-6	225h	
	.40	4	- Socket accessories (for example, extensions, raichet handles, sprind	49	€2.0	
_			braces, sliding T-handles, universal joints and swivel handles) within dove of 9 mm or more but not exceeding 21 inm (excluding forgod			
			w(enches)	kg	22%	
	90	U	· Other	kg	1ree	
	B204.12		= Adjustable;			
	10 .20		Pipe wrenches (excluding chain pipe writinches)	kg	22%	
	.20	0	 Wrenches with a length of 140 mm or more but not exceeding 310 mm (including pulls, whether or not worked). 	kg	22%	
	.90	7	- Other	kg	tice	
	8204.20		- Interchangeable spanner sockels, with or without handles	.,		
	.40	2	- With a drive of 9 mm or more but not exceeding 21 mm	kg	22%	
	.90	9	- Other	kg	tree	
82.05			Hand Tools (including Glaziers' Diamonds), Not Elsewhere Specified or Include; Blow Lamps; Vices, Clamps and the Like (Excluding Accessories for and Parts of, Machine Tools); Anvils; Portable Forges; Hand or Pedal-operated Grinding Wheels With Frameworks:		•	
	B205.10	2	Drilling, threading or tapping thols	kg	free	
	8205.20		- Hammers and sledge Nammers.	-		
	.10	4	- Sleet headed hammers	kg	20%	
	.90	2	= Olher	ĸġ	100	
	8205 30	1	—Pranes, chisols, gouges and similar cutting look for working wood	krj	troo	
	8205.40		Screwdrivers			
	.10	3	 Star-point screworivers (excluding ratchet and screwdrivers and screwdrivers with screwholding clamps) 	kg	20%	
	.20	٥ :	 Fial-point screwdrivers with a width at the point of 3 mm or more but not exceeding 9.5 mm (excluding ratchest screwdrivers and coroundware with corounalded states). 	b	228	
			screwdrivers with screwholding clamps)	kg	20%	

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40.5	Sets within variety of screwdrivers which contain at reast one star-point.			
	screwdriver or one had boint screwdriver with a wigith at the point of \$		***-	
	number more but not exceeding 0.5 mm is a second se	k.j	23-3	
.99 '	Olber	F;1	tree.	
a20.55	Other hand biols and uping glassers, diameters).			
8205 51 7	Mousemald tools	sg	ri _{tit} _	
9205 59 .05 - 0	Oyeer Program regis les shed a vering hors helelase, cold ab seis; purques			
.65 0	 Riveting tools for blind riveting, brick bolsfers, cold chiselst punches, backing knives, soldering nons. 	eQ.	20%	
90 3	· Other	59	free	
5205 60 - 5	Blow lamps	kg	100	
B205 70	Manager and the terr	9	12.0	
.1G 7	 Vices, clamps and the like. Behigh and curperfiers, wices toxifuding table line ip pile and swives wides not being beach vices with distribute swived bases. 	kg	201.	
20 4	Wege working gramps and gramps	kq	20%	
.36 1	Self-lecking welding clamps is self-locking "C" clamps in	kū	22"	
90 5	Olser	k/)	!ree	
9205 GO - 4	Anvils, portable furges, hand or pegal-operated gonding wheels with	15.1	466	
NE 17.7 TH	lournworks	kr;	Ireo	
8205.90 9	Sets of all cles of two or more of the foregoing subheadings	kg	Fee	
				· · · -
06 B206.GC 1	Tools of Ywo or More of the Headings Nos. 82.02 to 82.05, put up in Sets for Retail Sale.	L	· · · · ·	
	Hediii Sale	kg	free	
70	Interchangeable Tools for Nand Tools, Whather or Not Power-operated, or for Machine-tools (For Example, for Pressing, Stamping, Punching, Tapping, Threading, Drilling, Boring, Broaching, Milling, Turning or Screw Driving), Including Dies for Drowing or Extruding Metal, and Rock Orilling or Earth Borling Tools:			
8207 T	 Rock duting or earth boring too's 			
8207 13	. With working part of commets			
30 0	 Bits revoluting those of a kind used for rarse boding and thisel blanks. 			
	for rack drids;	ky	10%	
90.4	 Other 	kg	free	
8207 19	Other, the uding parts.			
10 4	Parts of bits (excluding parts used for raise boring and strict parts not			
	incorporating corne(s)	kg	15"*	
99 2	- Other	*9	*11717	
8207.20 4	Dies for drawing of extruding field	**)	free	
8207.30 9	 Yoo sifer pressing, stamping or purcting	89	tron	
8207.40	 Three for tapping or threading: 			
.10 0	 Screwing taps, of alloy steel or high spendisteut (1) (1). 	kg	20%	
.90 .9	- Other	кg	1000	
9807,50 8	Tools for dislang (excluding rock on any)	kg	24.12	
8207.60	 Looks for dering or proaching 	-		
15 ()	Resinces, topied with torigation carbids or of 5 gh speed steet	kq	290%	
.90 8	- Ciher	*3	hee	
8607.70	Tech- be milling	-		
.15 5	Milling cutters, tipped with tungston carbon or of high speed steel	kg	2011	
90.2	Officer	kg	!rec	
6207 60	Fools for raming.	ir		
طار در 10 اد 10	- Gutting thors, hppod with lungsten earlier .	kg	20%	
90.7	- Olhor	kg	lree-	
6207.90 G	Olner interchangeable too's	ety krij	lrea	
	Circle intercrating shows too a	- 1		
) B	Knives and Cutting Blades, for Machines or for Mechanical Appliances:			
8206.10 3	For metal working	kq	Iree	
6255.20 A	— For wood working	85	Pee	
8208.30 %	 For fair the appliances or for mainteness used by the food entirety 	kg	Irgo	
8205.40 Y	—For agricultural, borticultural or lorestry milotynes	k/j	lree	
820A OG 6	- Other	N) RG	l'ee	
()				
09 6209.00	Plates, Sticks, Tips and the Like for Tools, Unmounted, of Cermets:			
	 Tangston cartade tips for calling tools for use with much neithors for working. 			
	metal or molal carbides	Kg .	2% >	
20 7	Other tungsten carbice lips	kg	15%	

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		Vel No.	20, 1998 CUSTOMS AND EXCISE AC 1, 1998			
	92.10	a210 00 - 2	Hand-operated Mechanical Appliances, of a Mass of 10 kg or Less, used in the Preparation, Conditioning or Serving of Food or Drink	k#	201	
	82.11		Knives with Cutting Blades, Serrated or Not (Including Pruning Knives) (Excluding Knives of Heading No. 82.08), and Blades Therefor:			
		8211-10	—Seis of assorted an des			
		10 6	• • • • • • • • • • • • • • • • • • • •	u	Iree	
		20 5				
		20. 2		U .	796 24%	
		30 2 80 9		u	24%	
		90 0		ь		
		90 0 8211.9	i – Omer — Omer	U	16° _e	
		8211.01	Figure Kerves having fourt blackes			
		10.0	•	la .	155	
		90 9		ti	241 -	
		6211.92	Other knives having fixed blades			
		10.7		u	Fee	
		20 4	identifiable for use solely or principally by mechanics in art sans and			
			knives for other industrial purposes	u	hed 1	
<u> </u>		50 8		U	20-3	
		30 5		Ш	15%	
		H21193	- Knives (excluding those boving fixed triades)			
		10 3		U	Pee	
		20 0	 Identifiable for use solery or principally by mechanics or attrions and knowledge other industrial purposes. 	п	SHAC	
		39 18	•			
			metal	II	20°J	
		80 4		U	20°c	
		.90 1	- Olfer	П	15%.	
		8211 94	= Blades			
		.10 E		kg	24%	
		.90 a 621195	- Handles of base metal	kq	156	
		.10 6		kg	15%	
		20 3	• • • • • • • • • • • • • • • • • • • •	kr;	2-7 -	
) - Irun other knives, whether or not plated with precious mutal	kç;	. 20 ⁰	
	82.12		Rezors and Rezor Blades (Including Rezor Blade Blanks in Strips):			
		8212.10	G —Bazois	.1	Peo	
1		8212.20 9	Salety razer trades, including razer trade planks in slips	.!	tree	
		6212.90 Q)Other parts	kep	Iree	
	02.13		Scissors, Tailors' Shears and Similar Shears, and Blades Therefor	h	!ree	
		02131// .	s syssyls, tallors streams and printer singlis, and dispersion (in the stream)	н ө 		
	92.14		Other Articles of Cutlery (For Example, Hair Clippers, Butchers' or Kitchen Cleavers, Choppers and Minding Knives, Paper Knives); Manicure or Pedicure Sets and Instruments (Including Nail Files):			
		a214 IC 1	 Paper knives, letter openers, crasing knives, pencil sharpeners and bladus, therefor 	ky	15%	
		8214 20 - 6	 Mandure of podebre sets and instruments (including natifilies) 	٩;;	80%	
		8214 50	+Objer			
		, D ;		kg	free	
		20 1	 Parts (exceeding notitiers) for hardroperated, non-nectingal disposs for shearing administration. 	kg	Free	
		98: 3	S _ Other .	×g	15%	
	8 2 .15		Spoons, Forks, Ladics, Skimmers, Cake-servers, Fish-knives, Butter-knives, Sugar Tongs and Similar Kitchen or Tableware:			
		8215 10 8	Sols of assentiest articles cools using attensitions added plated with orisonus inetic.	×g	30 e	
		8215.20	Chier sels of assorted articles	kg	30%	
		8215.9	- Other	-		
			3 - Plated with precious metal	kg	30%	
		82(5.99) = Other	kg	397÷	
			<			

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

1.00188

For this purposes of this Chapter parts of base metal are to be classified with their parent articles. However, princes of you or steed of heading No. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar arcoles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2 For the pusposes of heading No. 83-02 the word "castors" means those having a diameter including, where appropriate tyres) and exceeding 75 mm, or those having a diameter (including, where appropriate tyres) exceeding 75 mm provided that the width of the wheel or tyre lifted (hereso is less than 30 mm.

				Statis-		
Head-	Sub-	С		stical-	Rate of	
ing	heading	0	Article Description	Unrt	Duty	
83,01		 ··	Padlocks and Locks (Key, Combination or Electrically Operated), of Base			
			Metal: Clasps and Frames With Clasps, Incorporating Locks of Base Metal; Kays for Any of the Foregoing Articles, of Base Metal;			
	8301 (0	4	—Padrocks	kij	20%	
	8301.20	4	—Locks of a kind used for motor vehicles	kg	20°^	
	8301.30	9	Locks of a kind used for familiare	Ng	20%	
	8301 40	3	—Orner locks	kg	20%	
	8301.50	8	—Clasps and frames with clasps, incorporating locks	kg	2015	
	8 3 01.60	2	Parts	Rg.	20%	
	8301.70	7	—Keys presented separatoly	kq	20%	
83.02			Base Metal Mountings, Fittings and Similar Articles Surtable for Furniture, Doors, Staircases, Windows, Blinds, Coachwork, Saddlery, Trunks, Chests, Caskels or the Like; Base Metal Hatracks, Hat-pegs, Brackers and Similar Fixtures; Casters with Mountings of Base Metal; Automatic Door Closers of Base Metal;			
	8302 10	3	Harges	kg	20°a	
	B302 20	В	- Casto:s	kq	20%	
	8302 30	·	- Other mountage, filtings and sem or anticles suitable for major vehicles:	9	23 4	
		1 · E	 Fittings of iron, steel or copper, commonly used in the manufacture of windows, doors and door frames (excluding window opening mechanisms), of base metal. 	kg	5°a	
	94	0 8	- Other	kq	20%	
	6302.4		—Other mountings, filtings and similar articles	.,		
	B302.41		= Surjable for buildings:			
	10	0 0	 Fittings of iron, steed or copper, commonly used in the manufacture of windows, draws and door frames. 		5°.,	
	49	э э	· Other · · · · · · · · · · · · · · · · · · ·	kg ka	20%	
	6302.42	~ -	- Other, suitable for fuzziture	1.9	24.5	
		0 7	Filtings of iron, studior copper, commonly used in the manufacture of done and goor frames.	ka	5%	
	44	0 5	· Other	kg	20%	
	8302.49		- Other	kg.	20%	
	8302.50	1	—Hat-racks, hat-pegs, brackels and similar fixtures	kg.	20%	
	8302.60	6	— Automatic door closers	ko	20%	
63.03	8303.00		Armoured or Reinforced Sales, Strong-boxes and Doors and Sale Deposit Lockers for Strong-rooms, Cash or Deed Boxes and the Like, of Base Metal:			·
	14	0 3	—Cash or deed boxes and the two	kg	20%	
	-	υв	—Other	kg.	5.	
			•			

4

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3.04	8304 00	6	Filing Cabiness, Card-Index Cabinots, Paper Trays, Pa Office-stamp Stands and Similar Office or Desk Equ (Excluding Office Furniture of Heading No. 94.03)	ipment, of Base Metal	kg	20%
3.05			Fittings for Loose-test Binders or Files, Letter Claps, Clips, Indexing Tags and Similar Office Articles, of E Strips (For Example, for Offices, Upholstery, Packaga	Letter Corners, Paper lase Metal; Staples in ng), of Base Metal;		
	B305.10	4	— Fittings for loose-leaf binders or files		kş	20°
	8305.20	9	—Stoples in strips		kg	20%
	8305.90	O.	— Other, including parts		kg	20%
3.06	• • • • • • • • • • • • • • • • • • • •		Bells, Gongs and the Like, Non-electric, of Base Metal Ornaments, of Base Metal; Photograph, Picture or Si Metal; Mirrors of Base Metal:			
	8306 10	8	—Bells, gongs and the like		kg	free
	8309.2		 Statuettes and other organients; 			
	8306 21	9	= Plated with precious metal		kg	free
	8306 29	7	= Ojher		kg	free
	8306 30	7	= Photograph, pictures or similar frames; mirrors .		kg	1ree
 g 07			Florible Tubing of Page Matel With as Without Their I			
3.07	E 2 8 7 4 D		Flexible Tubing of Base Metal, With or Without Their I	-		4.501
	8307.10	1	—Of iron or steel		kg har	1053
	8337.90		-Of other base metal		kg	105,
3.08			Clasps, Frames with Clasps, Buckles, Buckle-clasps, and the Like, of Base Metal, of a Kind Used for Clothic Handbags, Travel Goods or Other Made up Articles; Rivets, of Base Metal; Beads and Spangles, of Base Metal;	g. Footwear, Awnings, Tubular or Bitorcated		
	8306 10	5	—Hooks, eyes and eyelets		kg	17%
	830B.2U		 Tubular or bifurcated rivets: 			
	٠,	0.7	- Blind rivets		kņ	15°0
	.9-	0.5	= Othor		kg	tree
	6306 30		Other including parts:			
	11	0 0	 Frames with clasps for handbags		kg	tree
	.2	0.6	= Bea⊄s		kg	tree
	9	5 7	= Other		kg	17%
3.09			Stoppers, Caps and Lids (Including Crown Corks, Sc Stoppers), Capsules for Bottles, Threaded Bungs, Bo Other Packing Accessories, of Base Metal:			
	8309 10	9	—Crown corks		kg	G° ₀
	8309 90	_	—Other			
	-	5 9	= Oliren or steet		kg	55
		C O	= Other		kg	14%
3.10	8310 00		Sign-pistes, Name-plates. Address-plates and Sim Letters and Other Symbols, of Base Metal (Excluding 94.05)	ilar Plates, Numbers, Those of Heading No.	kç	20%
3.11			Wire, Rods, Yubes, Plates, Electrodes and Similar Proof Motal Carbidos, Coated or Cored With Flux Mate Soldering, Brazing, Welding or Deposition of Metalor and Rods, of Agglomerated Base Metal Powder, Used	rial, of a Kind Used for of Metal Carbides; Wire of for Metal Spraying:		
	8311.1C		— Coated electrodes of base metal, for electric arc-welding	-		
		0 3	- With a rold steel core		kg	: 25
		οа	= Otner		Хg	tree
	A31120	7	— Cornel wite of base initial. For electric arc-weiding —		kg	Irec
	8311.30		 Coated lods and cored wire, of base metal, for soldern flame 	,		
		9	- Welding electrodes with a mild steel core		×g	12%
	-	0 7	• Olner		¥9	free
	8311.90		—Other, including parts:		4 -	400
		0 G	 Welding electrodes with a mild steel core 		kg	12°à
	9	D 4	= Other		×g	free

CUSTOMS AND EXCISE ACT, 1998 SECTION XVI

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

NOTES

- This Section does not dever the following.
 - (a) Transmission or conveyor britts or building, of plastics of Objection 39, mod villourised tubber (heading No. 40.10), or other sanides of a rund used in machinery or mechanical or electrical apphances or for other technical uses, of vulcanised rupber (excluding hard rubber) (heading No. 40.16);
 - (b) Articles of leather or of composition feather (heading No. 42.04) or of fursion (heading No. 43.03), of a kind used in machinery or mechanical appliances or for other feathrisal uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39 40.44 or 48 or Section XV).
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
 - Transmission or conveyor betts of taxille material (heading No. 50 :0) or other articles of textile material for technical upgs (heading No. 59.11);
 - d) Precious or sermi-precious stones (natural psychotector reconstructed) of headings Nov. 71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, (excluding uninximited worked sapph is and diamonds for styli (heading No. 85.22))
 - (g) Parts of general use, as definished Note 2 to Section XV, of base metal (Section XV), or similar guids of plastics (Chapter 39)
 - (fr) Did pipe (heading No. 73.04);
 - Eratioss belts of metal wire or strip (Section XV).
 - (k) Articles of Chapter 82 or 83.
 - Aracles of Section XVII.
 - (in) Articles of Chapter 90.
 - (iii) Clocks, watches or other articles of Chapter 90.
 - (a) Interchangeable tools of heading No. 62.07 or brushes of a kind used as parts of machines (heading No. 96.03);
 - (b) Articles of Chapter 95.
- Subject to Note 1 to this Section. Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines jnot being pans of the autobas, pl Austring No. 84 84, 85 44, 85.45, 85.46 or 85 47) are to be classified according to the following rules.
 - (a) Paids which are goods included in any of the headings of Chapters 84 nr 65 texcluding beadings. Nos. 84 09, 84 31 84,48, 84 66, 64 79, 84 85, 85 03, 86,22, 85 29, 85 38 and 85,49) are in all passes to be classified in their respective headings.
 - (b) Other parts, if suitable for use splely or principally with a particular kind of machine introduce of unabour of machines of the same heading (including a machine of heading No. 84.79 or 85.43) and to be classified with the machines of that kind or in heading No. 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings Nos. 85.17 and 85.25 to 85.28 are to be classified in highering No. 85.17.
 - (c) A lighter parts are to be classified in heating Nu. 84 C9, 84-31, 84.45, 84.66, 84.73, 85.03, 85.22, 85-29 or 85-38 as appropriate or, failing that in heading No. 84-85 or 85-48.
- 3 Unless the context officewise requires, composite machines consisting of two or more machines fitted together to four at whose and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as a consisting only of that component or as being that machine which performs the principal function.
- 4. Where a prachine including a combination of machines) consists of individual components (whether apparate or inter-connected by piping, by transmission devices, by relecting cables or by other devices) intervied to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be class had in the heading appropriate to that function.
- For the purposes of these Notes, the expression finactimet means any machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 86.

ADDITIONAL NOTES:

- 1. The Commissioner may in his discretion and in the discurratances which he deems exceptional, in respect of an unassembled or disassembled machine, allow the provisions of General Note A. (2)(a) to be applied also to an unassembled or disassembled machine of this Section which is imported in more than une consignment if the mass of such machine exceeds 500 nor is of a measurement for shipping purposes exceeding 500 not. provided the application to enter the pressembled or disassembled machine in terms of this Note reaches the Commissioner prior to the importation of the first consignment.
- No paragraph.

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- 3 A reference in this Section to Tengines as defined in Additional Note 3 to this Section" shall be taken to mean compression-ign-tion internal combustion explains answering to one of the tollowing descriptions.
 - (a) Four-stroke, normally assirated of a cylinder capacity of 5.250 cm³ or more but not exceeding 22,000 cm³.
 - (b) Four-stroke, not normally aspirated, of a cylinder capacity of 4 600 cm³ or more out not exceeding 22 000 cm³:
 - (a) Two-stroke, normally aspirated, of a cyander capacity of 3 250 cm³ or more out not exceeding 20 000 cm³ or
 - (d) Two-strake, not normally aspirallyd, of a cylinder capabily of 2 700 cm² or indre but not exceeding 16 000 cm².

- A relargance in this Section to l'engines as delined in Additional Note 4 to this Section shoulde taken to moan compression ignition internal combustion distinct engines answering to one of the following descriptions.

 (a) Four-stroke normally aspirated, of a cylinder capacity of 1500 cm for more but less than 5.250 cm.

 - (b) Figurestocke not normally aspectated, of a cyclistic capacity of 1,500 cm² or more but less than 4,600 cm²;
 - (b) Two strake, agreeably approach of a cylinder dap daty of 1,150 cm or doze but the library 3,250 cm or
 - (d) Two-strake, not normally aspirated, of nicylinear capability of 1,000 cm² or more but less than 2,700 cm²
- Tools necessary for the assertory or trainformula of mathematic or applications are to be classified with those machines or appliances if imported with them interchangeable looks imported with machines or appliances are also to be classified. therewithin they form part of the normal equiciment of the muchines or appliances and are domatly sofe with them.
- A reference in this Section to "portuble" or to "modele" is destried to relate to machinery or other goods, irrespective of the mass or construction thereof, which can readily be moved, carried, transferred proprieted by any mains, for use only flyrent promises and which are not for any reason in connection with the operation of the inachining milether goods, required to be attached permanently to a fixed base.

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CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

NOTES:

- This Chapter does not cover the following:
 - (a) Milistones, grindstones or ether articles of Chapter 68;
 - (o) Machinery or appliances (for example, pumps) of commit material and commit parts of machinery or appliances of any material (Chapter 69).
 - (c) Laboratory glassware theading No. 2017; machinery, appliances to other anides for technical uses or parts thereof of glass (heading No. 70.19 of 20.20).
 - (a) Articles of heading No. 73 21 or 73.22 or similar articles of other base motals (Chapters 74 to 76 or 78 to 81)
 - (e) Electro-mathanical tools for working in the hand, of heading No. 85 G8 or electro-mechanical demestic applicances of heading No. 85 99; or
 - (f) Hand-operated mechanical floor sweepers, not molorised (heading No. 96.03).
- 2 Subject to the operation of Note 3 to Section XVII a machine or applicance which answers to a description in one or more of the headings Nos. 84 OT to 84 24 and at the same time to a description in one or other of the headings Nos. 84.25 to 84.80 in its to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84-19 does not however, cover the tellowing.

- (a) Germination plant, insubstors or brookers (heading No. 84 35);
- (b) Grain dampening machines (heading No. 84 37)
- (a) Diffusing apparatus for sugar juice extraction (heading No. 84 38),
- (a) Machinery for the limit-heatment of textile yours, fabrics or made up textire adicties (hissed a No. 84,511, or
- Macrenery or pixel, designed for mechanical operation, in which a change of temporalure, even if necessary, is subsidiary.

Heading No. 84 22 does not cover the following:

- Sewing machines for closing bags or similar containers (heading No. 64.52); or
- (b) Office mach sery of heading No. 84.72.

Heading No. 84-24 does not nover:

Inkliet printing machines (heading No. 84,43 or 84,71).

- 3 A machine-tool for working any material which answers to a description in heading Nr. 84 56 and at the same time to a description in heading No. 84 57, 84 58, 84 59, 84 60, 84.61, 84 64 or 84 65 is to be classified in heading No. 84 56.
- 4 Heading No. 84.57 applies pnly to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations in their
 - (a) By automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) By thir automatic usir, simultaneously or sequentially, of different unit heads working on a lived position workplace (unit construction machines, single station), or
 - (c) By the automatic transfer of the workpiece to different unit heads (multi-clairan transfer practings)
- $\delta=(A)$. For the purposes of heading No. 84-71, the expression fautomatic data processing macrines imeans,
 - (a) Digital machines, capable of (1) storing the processing program or programs and virtually the data, immediately necessary for the execution of the program (2) bying freely programmed at accordance with the requirements of the user. (3) portorning orthogolations specified by the user, and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decaylor during the processing run.
 - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements.
 - (c) Hybrid machines consisting of either a digital machine with analogue 6 enemts or an area ogue machine with digital elements.
 - (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units. Subject to paragraph (E) below, a unit is to be regarded as being a part of a complete system if it maets all of the following conditions:
 - (a) It is of a kind solely or principally used in an automate data processing system:
 - (b) it is connectable to the central processing unit either directly or through one or more other units, and
 - (c) It is able to accept or deliver data in a form (codes or signals) which can be used by the system
 - (C) Separately presented units of an automatic data processing machine are to be classified in heading No. 84.71.
 - (B) Printers, Keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs. (B)(b) and |B)(c) above, are in all cases to be classified as units of heading No. 84-71.
 - (E) Machines performing a specific function other than data processing and inderparating or working in conjunction with an automatic data processing machine are to be classified in the headings appropriate to thou respective functions or, folling that in residual Pleadings.

Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific lunction. Such machines are classified in the headings appropriate to their respective functions or, falling that, in residual headings

- 6 Honding No. 84-82 applies inter also poisshed steel balls the maximum and minimum diameters of which do not differ from the nominal diameter by norm than 1 per challot by norm than 0.05 mm, whichever is kiss. Other steel balls are to be classified in heading No. 73-28.
- 7 A machine which is used for more than one propose is, for the purposes of classification, to be treated as if its principal purposes were its sple purpose.

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Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine if it is needed purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, stranding, twisting or catting machines) from a combination of such materials.

 For the purposes of heading No. 64 70, the form "pockets art applies only to machines the dimensions of which do not exceed 170 mm k 100 mm k 45 mm.

SUBREADING NOTES

- For the purposes of subheading No. 5471 49, the term "system" means automatic data processing machines whose smiss satisfy the conditions last down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a keyboard or a scanner), and one output unit (for example, a while display unit unit in the processing).
- 2. Subtraiding 8482 40 applies only to bearings with cylindrical rollers of a uniform crameter not exceeding 6 mm and having a length which is at least three transition diseases. The ends of the rollers may be rounded.

ADDITIONAL NOTE:

- 1. For the purposes of subheating Nu. 5481.45 the expression "safety of renef valves" means -
 - (a) an automate escape or reflet value (as for a slear) box or or hybraulic system) held shut by a device exerting a definite usingly adjustable pressure, so that the value off and the slearn, water or other contents escape when the pressure exceeds a predeferenced annount.
 - (a) a similar value opening inward to admit a rito a visible in which the pressore is resolution that of the atmospheric pressure, and which prevents the collapse of such vessel, or something that serves as an outlet for an excess of pressure, or
 - (c) I a valve for the escape of steam or fluid under excessive pressure
- 2 For the europses of subhinactor; No. A450 1 the dry linear capacity shall be determined accurding to the washing efficiency less appeared subhinals as soft out in subsection 4.3 of the SABS 1482 Standard Specification for Domestic Electric Laundry Treatment Machines, as amended.

				518149-	
Head-	Şub-	C		stical-	Rate of
ing	heading	Đ	Article Description	Ųnit —–	Duty
			······································		
84.01			Nuclear Reactors; Fuel Elements (Cartridges), Non-irradiated, for Nuclear Reactors: Machinery and Apparatus for Isotopic Separation:		
	8401.10	1	Nuclear igactors	kg	free
	8401.20	ë	Machinery and apparatus for isotopic separation, and parts thereof	kg	1rec
	840130	0	— Fixed elements (dastradges), non-stradiated	kg	free
	8401.4G	5	Parts of nuclear reactors	kg	free
B4.02			Steam or Other Vapour Generating Boilers (Excluding Control Heating Hot Water Boilers Capable Also of Producing Low Pressure Steam); Super-heated Water Boilers:		
	8402 (— Steam or other vapora generating boilers		
	8402.10		 Waterrube boilers with a steam production exceeding 45 tricur. 	kg	Iree
	8402 12	8	- Waterfube borlers with a steam production not exceeding 45 Phote-	, kg	Iree
	8402 19	7	 Other vapour generaling boilers, including hybrid boilers. 	kg	Irec
	8402.20	2	- Super-healed water bo-eis	kg	Iree
	8402 90		—Parls .	kg	Iree
84.03			Control Heating Bollers (Excluding Those of Heading No. 84.02):		
	8403 10	ē	—Boilers	u	Iree
	8403 90	5	₽arts	kg	Irec
84.04			Auxiliary Plant for Use With Bollers of Heading No. 84.02 or 84.03 (For Example, Economisers, Super-heaters, Soot Removers, Gas Recoverers); Condensers for Steam or Other Vapour Power Units:		
	5404.10	2	 Aux: any plant for use with boilers of heading No. 84.02 or 84.03 	Хg	tree
	8404.20	7	—Condensers for steam or other vapour power units	жg	fiee
	B404.9D	9	—Parts	Хg	free
B4.05			Producer Gas or Water Gas Generators, With or Without Their Purifiers; Acetylene Gas Generators and Similar Water process Gas Generators, With or Without Their Purifiers:		
	B405.10	Ĝ	 Produces gas or water gas generators, with or wickert their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers. 	kq	*ree
			Manuela	ny	166

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	Act	No.	20, 1998 CUSTOMS AND EXCISE ACT, 1998			
4.06			Steam Turbings and Other Vapour Turbines:			
	8406 10	0	—Turpines for marine propulsion	u	lres	
	8406.8		—Other turbines			
	8406 81	θ	- Of an output exceeding 40 MW	u	Fee	
	8406.82	4	⊆ Of an output not exceeding 40 MW	ų.	free	
	8406.90	6	= Parts	kg	free	
1.07			Spark-Ignition Reciproceting or Rotary Internal Combustion Piston Engines:			
	B4D7.10	3	- Azoralt engress	ш	free	
	8407.2	•	— Marine propulsion engines:			
	8407.21	4	= Outboard engines	u	'ree	
	8407.29	5	- Other	u u	17°a	
	8407.3	•	Rec proceeding piston engines of a kind used for the propulsion of vehicles of			
	0-01.0		Chapter 87.			
	8407,31	9	 Of a cylinder capacity ont exceeding 50 cm²	LI	Iree	
	8407.32	5	$\simeq \Omega^4 a$ cylinder capacity exceeding 50 cm 3 but not exceeding 250 cm 3 .	u .	tree	
	8407.33	1	 Of a cylinder capacity exceeding 250 cm³ but not exceeding 1 050 cm³. 	ш	Iren:	
	8407.34	6	 Of a syunder copacity expeeding 1000 cm²	J	free	
	8407.90	5	= Other engines		l/ee -	
1.08			Compression-ignition Internal Combustion Piston Engines (Diesel or Semi-diesel Engines):			
	8408.1D		- Marine propulsion engines:			
	.10	4	- Outbased engines	ų.	free	
	.90		= Other	υ υ	17%	
	B408.20	-	—Engines of a kind used for the propulsion of vehicles of Chapter 87:	υ	15	
	.10		= Identifiable for use solely or principally with tractors (excluding road			
	.10	,	Factors	Ш	free	
	90	7	- Other	u	18%,	
	8408.90		Other origines			
	10	٥	- Aircrall engines	Li	free	
	20	8	 Identifiable for use solely or principlely with railway tocomplives. 	U	free	
	.30	- 5	- Identifiable for use solely or principally with road rollers	υ	Iree	
	.40	2	= Stationary engines as defined in Additional Note 4 to this Section.	L	195:	
	.50	3	 Stationary engines as defined in Additional Note 3 to this Section. 	u	19%	
	70	4	- Other stationary engines	u	Inge	
	.90	9	= Other	u	17%	
4.09			Parts Suitable for Use Solely or Principally With the Engines of Heading No. 84.07 or 84.08:			
	8409:10	Ð	—For sucraft engines	kg	free	
	8409.9	-	—Other	9		
	8409.91		= Sudable for use spley or principally with spark contion internal			
	4100.5		combustion piston engines			
	.27	5	- Pistons, whether or not liked with gudgeon pins, piston rings or			
			cy inder liners or sleeves, for other motor vehicle engines	kg	20∻^	
	.38	0	 Gudgeon pens and by Index liners or sheeves (excluding those for motor cycle engines); 	×g	20%	
	90	9	- Other	kg	free	
	8409.99		= Other	9		
		6	 Pistons, whelser or not fitted with gudgeon pins, piston rings or 			
		•	by inder liners or sleeves. For other motor vehicle engines	kg	20°%	
	.38	1	Gudgeon pins and cylinder liners or sleeves, (excluding those for		200	
		_	motor cycle engines) ,	kg	20%	
	.90	I В	- Other	kg	troe	,
I.10			Hydraulic Yurbines, Water Wheels, and Regulators Therefor:			
	B410.1		—Hydraulic turbines and water wicels:			
	8410 11	7	- Of a power not exceeding 1 000 kW	u	1iee	
	8410.12	3	 Of a power exceeding 1 000 kW but not exceeding 10 000 kW. 	U	1ree	
	8410.13	2	Of a power exceeding 10 000 kW	u	free	
	A410.90	7	= Parts including regulators	kg	treo	
4.11						
4.11	94114		Turbo-jets, Turbo-propellers and Other Gas Turbines; —Turbolets:			
	8411.1	_			1ree	
	8411.11	9: 7	Ot a thrust exceeding 25 kM	u 	Iree	
	8411.12	- /	 Of a thrust exceeding 25 kN	U		

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8411.2	—Turbo-propellers:		
8411.21 5	= Of a power not exceeding 1 100 kW	no	fraa
941122 1	Of a power exceeding 1 100 kW	ПG.	ree
8411.8	—Other gas turbines		4.00
8411.81 2	= Qf is power not exceeding 5 000 kW	п.	free
8411 62 9	Of a power exceeding 5 000 kW	u	free
8411.9 8411.91 7	- Parts Of Iurbo-jets or furbo-propellers	ka	free
8411 99 B		kg kg	tree
	= Other		
84.12	Other Engines and Molors:		
R412.10 8	—Reaction engines (excluding turbo-jets)	v	Iree
84122	 Mydraulic power ongines and motors. 		
841221 9	= Linear acting (cylinders)	л	Iree
8412.29 8	= Other	v	froa
84123	— Produmatic power engines and motors:		
8412.31 3	= Linear acting (cylinders)	u	frae
8412.39 4	= Other	П	free
8412.80 8	- Olaer	U	free
8412.90 4	_ Parts	kg	fiee .
B4.13	Pumps for Liquids, Whether or not Fitted With a Measuring Device; Liquid		
	Elevators:		
84131	—Pumps litted or designed to be fitted with a measuring device:		
8413.11 a	 Pumps for dispensing fuel or ubnicants of the type used in Hing-stations or in garages 		trese
841319 9	= Other	Ų 	4ree
841320 6	Hand pumps (excluding those of subheading No. 8413.11 or 8413.10).	u 	tree
8413-30 D	Fuel, lubricating or cooling medium pumps for internal combustion	u	iice
Q410-30 D	piston engines		trac
8413.40 5	← Concrete β::mgs	LI	free
8413.50 9	 Other reciprocating positive displacement pumps	u	1ree
8413 60 4	= Other rutary positive displacement pumps	j	Iree
B413.7D	= Other centrifugat pumps:		
.25 4	- Submersible pumps	IJ	ftee
.90 4	- Other	.;	Irea
9413 B	Other pumps, liquid elevators		
B413.B1 7	= Pumps	u	free
8413.82 6	= Eight elevators	U	free
8413.9	- Pasts		
8413.91 4	_ Of pumps	kg	Iree
841 3 .92 0	- Of liquid elevators	kg	free
84,14	Air or Vacuum Pemps, Air or Other Gas Compressors and Fans; Ventilating		
	or Recycling Hoods incorporating a Fan, Whather or Not Fitted With Filters:		
8414.10 5	—Vacuum pumps	u	1reo
8414.2C O	—Hand- or toot-operated air pumps	u	1ree
8414.30 4	— Compressors of a kind used in refingerating equipment	u	free
8414.40 9	— A ricompressors indunted on a wheeled chassis for towing	u	free
8414.5	—Fans.		
8414.51 8	 Table, floor, wall, window, calling or root fans, with a self-contained electric motor of an output not exceeding 125 W. 	bi	5%
0414.51			4
8414.59 U	- Other	u	free
•	 Other	U	treo
8414.59 O			
8414.59 0 8414.60 8	 Hoods having a maximum horizontal side not exceeding 120 cm. 	U	1reo
8414.59 0 8414.60 8 8414.80 7	Hoods having a maximum horizontal side not exceeding 120 cm. Other Paris For other ventifating fans (excluding that for fans identifiable for usa with motor yethicle engines)	U	1reo
8414.59 0 8414.60 8 8414.80 7 8414.90	Hoods having a maximum //orizontal side not exceeding 120 cm. Other Parts For other ventifating fens (oxcluding that for fans identifiable for use with motor yethicle engines) Other	u	treo trea
8414.59 0 8414.60 8 8414.80 7 8414.90	Hoods having a maximum //orizontal side not exceeding 120 cm. Other Paris For other ventifating fens (oxcluding that for fans ideal hable for use with motor yet, claimings)	u u kg	trea trea 5%
8414.59 0 8414.60 8 8414.80 7 8414.90 70 2	Hoods having a maximum //orizontal side not exceeding 120 cm. Other Parts For other ventifating fans (oxcluding that for fans ideal liable for usa with motor vehicle engines) Other Air Conditioning Machines, Comprising a Motor-Driven Fan and Elements for Changing the Temperature and Humidity, Including Those Machines in	u u kg	trea trea 5%
8414.59 0 8414.60 8 8414.80 7 8414.90 70 2 90 7	Hoods having a maximum //orizontal side not exceeding 120 cm. Other For other ventifating fens (oxcluding that for fans identifiable for use with motor vehicle engines) Other Alt 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: Window or wall types, sel-contained: Compressor operated, having a railed conting capacity not exceeding	u u kg	fred fred 5% free
8414.59 0 8414.60 8 8414.80 7 8414.90 70 2 90 7 84.15	- Hoods having a maximum //orizontal side not exceeding 120 cm. - Other - Parts - For other ventifating fans (oxcluding that for fans identifiable for use with motor vehicle engines) - Other - Other - 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: - Window or wall types, sel-contained: - Compressor operated, having a railed cooling capacity not exceeding 8,8 kW.	u u kg	trea trea 5%

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	8415 B	_	Other:			
	₿415.81	7	 incorporating a refrigerating unit and a valve for roversal of the cooling/heat cycle. 	J	Irec	
	8415 62	3	= Other, incorporating a relingerating text	ผ	Iree	
	8415.83	5	Not incorporating a refrigerating unit	•	Irec	
	8415 90	,	—Parts:	U	nec	
	.10	2	= identifiable for use solely or principally with the machines of	1.6	400	
			subhpadings No. 8415.10 40	kg	19°4	
	.90	0 .	- Olher	kg	fiee	
34.16			Furnace Burners for Liquid Fuel, for Pulverised Solid Fuel or for Gas; Mechanical Stokers, including Their Mechanical Grates, Mechanical Ash Dischargers and Similar Appliances:			
	6416 10	2	- Furnace burners for liquid fuel	kg	files	
	B416.20	7	Other furnace burners, including combination burners	kg	free	
	8416.30	1	 Mechanical stakers, ocluding their mechanical grates, thecharical ashid-sphargers and similar appliances. 	kg	free	
	8416.90	9	-Pads	kg	1rrer	
	041000					
84.17			Industrial or Laboratory Furnaces and Ovens, including lacinerators, Non-electric:			
	8417.10	6	—Furnaces and ovens for the coasting, dealing or other heat treatment of ores.		•	
			pymes or of metals.	L	Irea	-
	8417.20	0	Bakery evens, including bisec, tinvens	Ļ.	free	
	8417.80	В	—Other	u	Irec	
	8417.90	2	Parts	kg	Iron	
14.18			Refrigerators, Fraezers and Other Refrigerating or Freezing Equipment, Electric or Other: Heat Pumps (Excluding Air Conditioning Machines of Heading No. 84.15):			
	8418 10	В	—Combined relingulator-freezers, littled with separate external doors	u	25° »	
	8418 2		Reingerators (household type)			
	8418 21	Э	Compression-type	u	25°s	
	8418 22	7	—Absorption-type, sieclineal	u	25%	
	8418 29	١.	- Otrac	ü	25°.	
	8418 30		Freezers of the chest type, not exceeding 800 Lappacity	-		
	.10	ь	 Of which any wall thrakness exceeds 110 mm and with the ability to maintain temperatures of less than minus 50°C. 	u	free	
	.90	a	= Olher		25%	
	8418.40	4		n	23.0	
	.10	U	- Freezers of the uplight type, not exceeding 900 Loapsony: Of which any wall thickness exceeds 110 mm and with the ability to maintain temperatures of less than minus 50°C		•	
			_	:1	fiee	
	.90	_	= Other	U	25%	
	84185D	В	 Other refrigerating or freezing chicklet databases and similar refrigerating or freezing furniture. 	Ш	20%	
	8418.6		—Other rolingeraling or freezing equipment; heat pumps			
	8418 61		 Compression type units whose condensers are heat exchangers; 			
	.10	6	 Suitable for household refrigerators or freezers	П	25%	
	90	4	· Other	U	tree	
	B418.69		a Other			
	10	7	 Suitable for household infrigerators or freezers	kg	10%	
	.90	s	- Olher	kg	4020	
	8418.9		—Parts:	_		
	B418.91		 Furniture designed to receive refrigeraling or freezing equipment 			
	.10	3	- For household refrigerators or freezers	<g< td=""><td>22%</td><td></td></g<>	22%	
	.20	_	- For display counters, cabinets, show-cases of the like	kg	20%	
	.90		- Other	kq	free	
	8418 99	•	- Ollier.	9		
	.10	п	- Panels of bonded aluminium sheet, issemporating evapolation			
	.10	~	channels, not puriched or sheared, without copper or atomiciom pipes	kg	free	
	.20	а	- Other, for household retrigerators or freezors	kg	10%	
			·	•		
	.30	6	 Other, its display counters, cabiners, show cases or the like 	XU	14°%	
	.30 .40	_	Other, buildisplay counters, cabinets, show cases or the like Other evaporators and condensors	ky kg	14°% 14%	

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 (Excluding Machinery or Plant of a Kind Used for Domestic Purposes); Instantaneous or Storage Water Heaters, Non-Electric:			
	8419,1		 Instantaneous or storage water heaters, pon-dectro. 			
	8419.11		= Instantamenus gas water heaters:			
	10	7	- Damestic type	u	15%	
	50	4	- New demostic type	u	Irou	
	8419.19		= Other:			
	•0	₽	· Domestic type	J	15%	
	20	ü	- Non-domestic type	u	free	
	8419 20	g.	Medical, surgical or laboratory stemisers	ü	Iree	
	8419.3		—Oryers:	-		
		9	For agricultural products	Ш	Fee	
	8419 32	5	= For wood, pager pulp, pager or paperboard	u	free	
	8419 39	3	- Other	-	free	
		.1 7		ш		
	8419 40		- Dast fling or recollying plant	П	free	
_	8419 50		= Heat outhlange units	ţi .	free ·	
\sim	8419.60	G	Machinery for iquefying air or other gasses	u	1ree	
	8419.8		Other machinery, plant and equipment			
	B419.B1	1	For making hot drinks or for cooking or freating food	U	1ree	
	9419-69	2	Other	u	tree	
	8419,90		- Parts			
	10	7	 For domestic instantaneous or storage wafor healers 	kg	15%	
	.90	5	- Olher	kg	lrac	
84.20			Calendaring or Other Rolling Machines (Excluding Those for Metals or Glass), and Cytinders Therefor:	•		
	8420.10	3	— Calendering or other rolling machines	ü	Iree	
	8420.9		Parts	_		
	8420.91	ő	= Cylinders		free	
	8420 99	7			free	
· · • · · · · ·			□ Other			. .
84.21			Centrifuges, Including Centrifugel Bryers, Filtering or Purifying Machinery and Apparatus, for Liquids or Gases:			
	8-621 (Continuoses, including centritugal dryers. 			
	8421 11	3	– Cream separators	u	tree .	
	8421 11 8421 12	3	= Cream separators	u	tree	
			- Cream separators - Clothes-dryers - Of a dry mass loading capacity not exceeding 7 kg (excluding)	_		
<u>^</u>	8421 12 20	4	- Cream separators - Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types)	ш	17°a	
\sim	8421 12 20 90	4 5	- Cream separators - Clothes-dryers - Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types) - Other - Other	ш	17ºa Inse	
\sim	8421 12 20 90 8421 19	4	- Cream separators - Clothes-dryers - Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types) - Other - Other	ш	17°a	
<u>^</u>	8421 12 20 90 8421 19 8421 2	4 5	- Cream separators - Clothes-dryers - Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types) - Other - Other - Filtering or puritying machinery and apparatus for liquids.	ш	17°a fried free	
^	8421 12 20 90 8421 19 5421 2 8421 2	4 5	- Cream separators - Clothes-dryers - Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) - Other - Other - Other - Filtering or purifying machinery and apparatus for liquids For filtering or purifying water.	ш	17ºa Inse	
^	8421 12 20 90 8421 19 8421 2	4 5 4	- Cream separators - Clothes-dryers - Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types) - Other - Other - Filtering or puritying machinery and apparatus for liquids.	u u	17°a fried free	
^	8421 12 20 90 8421 19 5421 2 8421 2	4 5 4 8	- Cream separators Clothes-dryers Of a dry mass loading depactly not exceeding 7 kg (excluding con-operated types) Other Other Citizing or purifying machinery and apparatus for liquids. For filtering or purifying water. For filtering or purifying beverages (excluding water) Citizing or purifying beverages (excluding water) Citizing or purifying beverages (excluding water)	u u u	17°a friaz free free	
^	8421 12 20 90 90 8421 19 5421 2 8421 27 8421 27	4 5 4 8 4	 Cream separators Clothes-dryers Of a dry mass loading depactly not exceeding 7 kg (excluding coin-operated types) Other Other Filtering or purifying machinery and apparatus for liquids. For filtering or purifying water. For filtering or purifying beverages (excluding water) Git or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle) 	u u u	17°a fraz free free free	
^	8421 52 20 90 8421 19 5421 2 8421 21 8421 22 8421 23	4 5 4 8 4 2	 Cream separators Clothes-dryers Of a dry mass loading depactly not exceeding 7 kg (excluding con-operated types) Other Other Filtering or publying machinery and apparatus for liquids. For filtering or publying water. For filtering or publying beverages (excluding water) Gullor petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) 	0 0 0	17% fraz free free free	
	8421 52 20 90 8421 79 5421 2 8421 27 8421 27 8421 23 .30	4 5 4 8 4 2 6	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) Other Other Fillering or publying machinery and apparatus for liquids. For filtering or publying water. For filtering or publying beverages (excluding water) Cut or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other 	u u u	17% frac free free free	
	8421 12 20 90 90 8421 79 8421 21 8421 22 8421 23 .00 .90 8421.29	4 5 4 8 4 2	- Cream separators - Clothes-dryers - Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) - Other - Other - Other - For filtering or purifying machinery and apparatus for liquids For filtering or purifying water - For filtering or purifying beverages (excluding water) - Cut or petroi-filters for internal combustion engines: - Suitable for use with motor vehicle engines (including motorcycle engines) - Other	0 0 0	17% fraz free free free	
^	8421 52 20 90 8421 79 5421 2 8421 27 8421 27 8421 23 .30	4 5 4 8 4 2 6	- Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) Other Other Filtering or puritying machinery and apparatus for liquids. For filtering or puritying beverages (excluding water) - For filtering or puritying beverages (excluding water) - Cut or petroi-filters for internal combustion engines: - Suitable for use with motor vehicle engines (including motorcycle engines) Other Other - Other	0 0 0	17% frac free free free	
^	8421 12 20 90 90 8421 79 8421 21 8421 22 8421 23 .00 .90 8421.29	4 5 4 8 4 2 6	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) Other Other Futuring or puritying machinery and apparatus for liquids. For filtering or puritying beverages (excluding water) For filtering or puritying beverages (excluding water) Git or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Other Filtering or purifying machinery and apparatus for gases: Intake air litters for internal combustion engines 	0 0 0	17% frac free free free	
	8421 12 20 90 9421 79 9421 21 8421 22 8421 23 .30 .90 8421.3	4 5 4 8 4 2 6 9	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) Other Other For filtering or purifying machinery and apparatus for liquids. For filtering or purifying beverages (excluding water) Git or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Other Filtering or purifying machinery and apparatus for gases: Intake air litters for internal combustion engines Air litters with 6 or more filter tubes. 	0 0 0	17% frac free free free	
	8421 12 20 90 9421 79 9421 21 8421 22 30 90 8421 29 8421 3 8421 3 8421 3 8421 3 1	4 5 4 8 4 2 6 9 C	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) Other Other Furtising or publying machinery and apparatus for liquids. For filtering or publying water. For filtering or publying beverages (excluding water) Cut or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Filtering or publying machinery and apparatus for gases: Intake air litters for internal combustion engines Air litters with 6 or more filter tubes. Air litters of the limity duty dry type, without elements, of a kind fitted 	0 0 0 0	17°a fran free Iree Iree Iree Iree	
	8421 12 20 90 8421 19 5421 2 8421 21 8421 23 .00 .90 8421 .23 .90 8421 .31	4 5 4 8 4 2 6 9 G 7	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) Other Other For filtering or purifying machinery and apparatus for liquids. For filtering or purifying beverages (excluding water) Gut or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Other All liters of the linary duty dry type, without elements, of a kind litted with a pre-cloaner 	0 0 0 0	17°a frier free Iree free 17°a face free	
	8421 12 20 20 90 8421 21 8421 22 8421 23 .00 8421.23 8421.3 8421.3 8421.3 10	4 5 4 8 4 2 6 9 G 7	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) Other Other Furthing or publying machinery and apparatus for liquids. For filtering or publying beverages (excluding water) For filtering or publying beverages (excluding water) Git or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Other Air liters with 6 or more filter tubes. Air liters of the limbyy duty dry type, without elements, of a kind fitted with a pre-closurer Other suitable for use with motor vehicle engines (including 	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	17°a fran free Iree free free free	
	8421 12 20 90 9421 79 8421 21 8421 23 .30 .90 8421.31 10 20 .50	4 5 4 8 4 2 6 9 6 7 9	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) Other Other For filtering or purifying machinery and apparatus for liquids. For filtering or purifying beverages (excluding water) For filtering or purifying beverages (excluding water) Git or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Other Air litters with 5 or more filter tubes. Air litters of the limiting duty dry type, without elements, of a kind interlight apprecioancer Other suitable for use with motor vehicle engines (including motorcycle engines) 	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	17% free free free free free free free fre	
	8421 12 20 90 8421 79 8421 21 8421 23 .30 90 8421.31 10 20 .50 90	4 5 4 8 4 2 6 9 6 7 9	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) Other Other For filtering or purifying machinery and apparatus for liquids. For filtering or purifying beverages (excluding water) Git or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Other Air liters with 6 or more filter tubes. Air liters of the limby duty dry type, without elements, of a kind litted with a pre-cloaner Other use with motor vehicle engines (including motorcycle engines) 	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	17°a fran free Iree free free free	
	8421 12 20 90 8421 2 9 8421 2 9 90 8421 3 9 90 8421 3 9	4 5 4 8 4 2 6 9 G 7 9 8	 Cream separators Clothes-dryers Ot a dry mass loading capacity not exceeding / kg (excluding con-operated types) Other Other Filtering or puritying machinery and apparatus for liquids. For filtering or puritying water. For filtering or puritying beverages (excluding water) Git or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Other Fillering or puritying machinery and apparatus for gases: Intake air litters for internal combustion engines Air litters with 6 or more filter tubes. Air litters of the limitive duty dry type, without elements, of a kind hitted with a pre-closurer Other suitable for use with motor vehicle engines (including motorcycle engines) Other Other Other Other 	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	17% free free free free free free free fre	
	8421 12 20 90 8421 79 8421 21 8421 23 .30 90 8421.31 10 20 .50 90	4 5 4 8 4 2 6 9 G 7 9 8	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding con-operated types) Other Other For filtering or purifying machinery and apparatus for liquids. For filtering or purifying beverages (excluding water) Git or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Other Air liters with 6 or more filter tubes. Air liters of the limby duty dry type, without elements, of a kind litted with a pre-cloaner Other use with motor vehicle engines (including motorcycle engines) 	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	17% free free free free free free free fre	
	8421 12 20 90 8421 2 9 8421 2 9 90 8421 3 9 90 8421 3 9	4 5 4 8 4 2 69 C7 9 8 B	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types) Other Other Other Filliating or publying machinery and apparatus for liquids. For fillering or publying water For fillering or publying beverages (excluding water) Gull or petrol-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Fillering or publying machinery and apparatus for gases: Intake air litters for internal combustion engines Air litters with 6 or more filter tubes. Air litters of the limity duty dry type, without elamients, of a kind inted with a pre-cloader Other Other Other Other Other Other Other Other Other Other Other Other Other Other Other Filtering apparatus of a kind used in motor vehicle air-conditioning 	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	17% free free free free free free free fre	
	8421 12 20 90 9121 79 8421 21 8421 23 90 8421 31 10 20 8421 39 20 8421 39 20 90	4 5 4 8 4 2 69 C7 9 8 B	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding coin-operated types) Other Other Filliating or puritying machinery and apparatus for liquids. For filtering or puritying water. For filtering or puritying beverages (excluding water) Cut or petroi-filters for internal confluction engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Other Filtering or purifying machinery and apparatus for gases: Intake air litters for internal combustion engines Air litters of the limitary duty dry type, without elaments, of a kind litted with a pre-cloanser Other suitable for use with motor vehicle engines (including motorcycle engines) Other 	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	17% free free free free free free free fre	
	8421 12 20 90 8421 19 5421 2 8421 27 8421 23 .30 .90 8421 39 8421 39 90 8421 39	4 5 4 8 4 2 69 C7 9 8 B	 Cream separators Clothes-dryers Of a dry mass loading capacity not exceeding 7 kg (excluding com-operated types) Other Other Other Firlining or puritying machinery and apparatus for liquids. For filtering or puritying voter For filtering or puritying beverages (excluding water) Gut or petroi-filters for internal combustion engines: Suitable for use with motor vehicle engines (including motorcycle engines) Other Other Other Air liters or purifying machinery and apparatus for gases: Intake air liters for internal combustion engines Air liters with 6 or more filter tubes. Air liters of the limity duty dry type, without elements, of a kind fitted with a pre-cloaner Other suitable for use with motor vehicle engines (including motorcycle engines) Other Other Others Filtering apparatus of a kind used in motor vehicle air-conditioning systems 	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	17% free free free free free free free fre	

	_	Ep at gond and so man appearates	•		
9424 30	7	Stocch or saind blashing machines and similar jot projecting machines	u	Iree	•
B424.8		— Other appliances			
6424.81	Ü	# Agricultural in horizoitura	ıı	Tropy	
8424 89	7	- Olter	Q.	free	
R424 90	4	— Pads	49	Des	
		Pulley Tackle and Holsts (Excluding Skip Holsts): Winches and Capstans; Jacks:			
8425.1		 Pulley tackle and hoists (excluding skip hoists or hoists of a kind used for raising vehicles) 			
8425.11	8	 Powered by electric motor	U	14%	
8425 19		Other.			
10	ë	- Triple-spurigearichain hoists	ıJ	.5,2	
90	4	· Other	0	FFEE:	
8425.26	6	 Pit-head winding gain, winches specially designed for use undergroup. 	П	Pater	
8425.3		—Other whiches, capstens			
8429 31		 Powered by electric motor 			
10	4	- Whating or leawing winches	Ц	1476	
.90	2	· Orher	U	free	
8425.39		- Other			
10	5	 Whating or Irawing winches 	0	'4 🍦	
90	3	Other	Ш	free	
8425.4	٠.;	. —Jacks; heists of a kind used for raising wehicles			
8425 41	:	 Builting jacking systems of a type used in garages	U	free	
		•			
	8424.8 6424.8 6424.8 6424.8 6424.9 6425.1 8425.1 8425.1 90 8425.3 8426.3 10 90 8425.3 8426.3 10 90 8425.4	8424.81 6 6424.81 6 8424.89 7 6424.90 4 8425.11 8 8425.11 8 8425.11 8 90 4 8425.20 6 8425.3 8426.31 10 4 90 2 8425.39 10 5 90 3 8425.4	B424.81	8424.8	B424.81

					
	Act No	o. 20	0. 1998 CUSTOMS AND EXCISE ACT, 1998		
	8425 42		Office jacks and fige-ts. Eyoraulist		
	.10	5	 Trolley, mounted garage jacks, of a litting capacity not exceeding 11. 		
			[51	12%
	50	-	Other trolley mountail garage page.	n	Frifate - A State
	.25	_	Borde jacks, of a lifting capacity not exceeding 90.7 t	:1	14%
	.30	D	 Other blang jacks, hand-type, of all fung capacity not receive in q 90,7. I	U	1.400
	35	6	Fruit past airks, of a bling capabily not expedding 3.5 to	u.	1.124
	.40		Other riling jacks		free
	.50		· Other tacks	П	14%
	90			U	_
				u	free
	842549		= Other		4
	16		- Tro ley mounted garage procs	П	1000
	.16	Ü	 Utiling jacks, mechanical, hand-type liet a titing height of 800 mm or more when to tylextended (axcluding trolley mounted garage jacks) 	LI	120
	25	в	Other mechanical Litting jacks, Pand-type, of a litting capacity not exceeding 90,7 to 1		
	20			U	IC ^v _o
	20		- Cities lifting picks	u	1ree
	.90		· Office	LI	14'.
1.26			Ships' Derricks: Cranes, Including Cable Cranes: Mobile Lifting Frames, Straddle Carriers and Works Trucks Filted With a Crane:		
	8426 1		Overhead trivelling cruses, transporter cruses, gaminy crases, bridge cranes.		
	D4D5		mobile litery frames and stradule carriers:		
	8425.11	1	Overhead traveling cranes on fixed support	U	Iree
	8426 12	а	Mobile fitting frames on tyres and straddle carriers	la.	Irec
	6426,19	5	= Ol⊁er	نا	Ireo
	6426 20	8	- Tower crangs	u	Fee
	E42B.30	÷	 Portal or podestal jip cranes	U	Iree
	6485.4		Other mach sery, sud-proported		
	B425.41	á	Onlyres	``	Irea
	8426 40	ė	- Other	O	Inge
	8426.9		— Other machinery		
	8426.01	đ	. Designed for mounting on road vehicles	u	free
	8426.99	ŋ.	- Olner	u	tree
			Park the Property Ashar Marks Warrant with the state of the state of		
34.27			Fork-lift Trucks: Other Works Trucks Fitted With Lifting or Handling Equipment.		
	B427.10		—Sell-properled trucks powered by an electric metor.		
	'o	6	 Fork-bit trucks, counterpiece balanced, lider type, not fitted with batteries, of a mass not exceeding 4 DCC kg, fork-lift trucks, counter-piece balanced, rider type. I fled with baltones, of a mass not 		
			excecding 6 000 kg	u	19%
	.62	2	 Other lork-lift trucks, including stackers, reach-type trucks and lourway as selections to take. 		
	** **		nsich-type tracks	v	15%
	90	4	- Other	П	17°A
	8427.20	_	— Other seit-propelled trucks.		
	٠,		: Fork HI trucks, counterprete balances, rider type	П	19°4
	70	4	 Other folk-lift tracks, including stackers, reach-type tracks and lour-way as a section brooks. 		11-15
	A.C.	_	reach-type trucks	Ų	15%
	00	•	·· Other	Ų	17%
.	8427.90	5	Other trucks	Ш	fies-
4.29			Other Lifting, Handling, Loading or Unloading Machinery (For Example, Lifts, Escalators, Conveyors, Teleferics):		
	8428.10	2	- Liffs and skip basis	П	fiee
	8428 20	7	—Pineumalic elevators and conveyors	u	free
			—Other continuous action is evalors and convoyors, for goods or materials		
	8428.3		Specially designed for underground use:	u	free
	8428.3 8428.31	8	⊆ Other, bucket type	Ш	free
		8 4	= Other, bucket type		
	8428 31		= Other, belt type	п	fiese
	8428 31 8428 32	4	= Other, belt type	П	_
	8428 31 8428 32 8428 33	4 0	= Other	U V	fuse free free
	8428 31 8428 32 8428 33 8428 39 8428 40	4 0 9	= Other, belt type - Other Escalature and moving walkways.	U U V	free free
	8428 32 8428 33 8428 39	4 0 9 6	= Other	U V	free
	8428 31 8428 32 8428 33 8428 39 8428 40	4 0 9 0	Differ Collect Other Collect Escalature and moving walkways Collected wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon Fandling equipment	U U	free free
	8428 31 8428 32 8428 33 8428 39 8428 40 8428.50	4 0 9 0	Other	U U V	free free free

84,29		Salf-propelled Buildozors, Angledozers, Graders, Levellers, Scrapers, Mechanical Shovels, Excavators, Shovel Loaders, Tamping Machines and Road Rollers:			
8429.1		—Bu≇dozers and angledozors:			
8429 11	2	- Track laying	u	free	
8429.19	3	- Other	ш	*ree	
	o	- Graders and levellers	_		
8429 20			kç	*ree	
8429 30	5	= Scrapers	U	trac	
8429.40	5	= Tamping machines and ited collers	U	free	
8429 5		—Mechanical shovels, excavators and shovel loaders.			
8420 51		- Frühl-end shovel laaders.			
.2	5	 Not tracked, driven by internal combustion piston engines, of a mass of 3 000 kg or more but not exceeding 30 000 kg (nixilluding trios) specially designed for use in mines)	Lı	10%	
u	эв	Other	U	Iree	
8429.52	7	■ Machinery with a 360° revolving supe/structure		_	
	-		(a	free	
8429 59		– Other		lrae	
84.30		Other Moving, Grading, Leverling, Scraping, Excavating, Tamping, Compacting, Extracting or Boring Machinery, for Earth, Minerals or Ores; Pla-drivers and Pile-extractors; Scow-ploughs and Snow-blowers:			_
8430 10	G	Pilo-drivers and pre-extraction	П	free	- 1
5430 2D	۵	—Snow-gloughs and snow-blowers	u	free	
84303		—Coal or reck cutters and tunnel og machinery			
8430.31	1	= Self propelled	u	free	
8430 39	2	Other	Ш	fice	
8430.4		—Other boring or sinking machinery.	-		
8430.41	6	- Self properted		fen.u.	
	-		П	free	
B430.49	7	= Olher	U	iree	
8430 50	4	- Other machinery, self-propertial	u	tree	
B430.6		—Other machinery, not self-propelled.			
8430 61	5	- Tamping or compacting machinery	u	1rec	
8430.62	1	- Scrapers	ь	treir	
6430.69	6	= Othor	П	free	
		= Othor		free	
8430.69 84,31		Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30:		tree	
	- 6 	Parts Suitable for Use Solely or Principally With the Machinery of Headings		free	
84.31 8431.10	 15 C	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30:	 kg	free 12°,	
84.31 8431.10		Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: • Of machinery of hoading No. 84.25:			
84.31 8431.10 .0	ī. 15 C	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imple spurigear chain hoads Of hydraulic Trolley mounted garage tacks of a lifting capacity not exceeding 1.1. Of other hydraulic lifting tacks, hand-type of a lifting capacity and	kg	12°,	
84.31 8431.10 .0 .1	is C C 7	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imple spurigear chain hoads Of hydraulic trolley mounted garage tacks of a lifting capacity not exceeding 1.1. Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage tacks) Of other mechanical lifting tacks, hand-type of a lifting capacity not	kg kg kg	12°, 12°, 16°,	
84.31 8431.10 .0 .1 2	is C C 7 S 5	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imple spurigear chain hoads Of hydraulic trolley mounted garage tacks of a lifting capacity not exceeding 1.1. Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage tacks) Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage tacks)	kg kg kg kg	12°, 12°, 10°, 10°,	
84.31 8431.10 .0 .1 2 3	 15 0 C 7 5 5 O 1	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imple spurigear chain holes. Of hydraulic trolley mounted garage tacks of a lifting capacity not exceeding 1.1. Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7 titlexcluding trolley mounted garage tacks. Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7 titlexcluding trolley mounted garage tacks.	kg kg kg kg	12° , 12° , 10° , 10° , Iree	
84.31 8431.10 .0 .1 .2 .3 .9 8431.20	is C C 7 S 5	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of highly spurigear chain housts Of hydraulic Irolley incurted garage jacks of a lifting capacity not exceeding 11 to 20 other hydraulic lifting jacks, hand-type of a lifting capacity not exceeding 90.7 tilexcluding trolley mounted garage jacks; Of other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90.7 tilexcluding trolley mounted garage jacks; Other	kg kg kg kg	12°, 12°, 10°, 10°,	
84.31 8431.10 .0 .1 .2 .3 .9 .8431.20 .8431.3	 15 0 C 7 5 5 O 1	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imple spurigear chain housts Of hydraulic trolley incunted garage jacks of a lifting capacity not exceeding 11.1. Of other hydraulic lifting jacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage jacks). Of other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage jacks). Other Other Other Machinery of heading No. 84.27. Of machinery of heading No. 84.28.	kg kg kg kg	12° , 12° , 10° , 10° , Iree	
84.31 8431.10 .0 .1 .2 .3 .9 .8431.20 .8431.3 .8431.31	15 C 7 5 5 0 1 0 5 4 5	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of highly spurigear chain housts Of hydraulic Trolley mounted garage jacks of a lifting capacity not exceeding 1.1. Of other hydraulic lifting jacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage jacks). Of other mechanical lifting jacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage jacks). Other. Other. Other. Others of heading No. 84.27. Of machinery of heading No. 84.28. Of Other is skip holds or escalators.	kg kg kg kg	12° , 12° , 10° , 10° , Iree	
84.31 8431.10 .0 .1 .2 .3 .9 .8431.20 .8431.3	15 C 7 5 5 0 1 0 5 4	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of highly spurigear chain housts Of hydraulic Trolley mounted garage jacks of a lifting capacity not exceeding 1.1. Of other hydraulic lifting jacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage jacks). Of other mechanical lifting jacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage jacks). Other. Other. Other. Others of heading No. 84.27. Of machinery of heading No. 84.28. Of Other is skip holds or escalators.	kg kg kg kg kg	12° , 12° , 16° , 16° , Iree Iree	
84.31 8431.10 .0 .1 .2 .3 .9 .8431.20 .8431.3 .8431.31	15 C 7 5 5 0 1 0 5 4 5	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of highly spurigear chain housts Of hydraulic Trolley mounted garage jacks of a lifting capacity not exceeding 1.1. Of other hydraulic lifting jacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage jacks). Of other mechanical lifting jacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage jacks). Other. Other. Other. Others of heading No. 84.27. Of machinery of heading No. 84.28. Of Other is skip holds or escalators.	kg kg kg kg kg	12° , 12° , 10° , 10° , tree tree	
84.31 8431.10 .0 .1 .2 .3 .8431.20 .8431.31 .8431.31 .8431.33	15 C 7 5 5 0 1 0 5 4 5	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of highly spurigear chain housts Of hydraulic Trolley mounted garage jacks of a lifting capacity not exceeding 1.1. Of other hydraulic lifting jacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage jacks). Of other mechanical lifting jacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage jacks). Other. Other. Other. Others of heading No. 84.27. Of machinery of heading No. 84.28. Of Other is skip holds or escalators.	kg kg kg kg kg	12° , 12° , 10° , 10° , tree tree	
84.31 8431.10 .0 .1 .2 .3 .9 .9 .9 .9 .9 .9 .9 .9 .9 .9	5 C 7 5 5 0 1 0 5 4 5 6	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imple spurigear chain hoads Of hydraulic Trolley mounted garage tacks of a lifting capacity not exceeding 1.1. Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trolley mounted garage tacks). Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trolley mounted garage tacks). Other Of machinery of heading No. 84.27. Of machinery of heading No. 84.28. Of lifts skip hoists or escalators Other Other	kg kg kg kg kg kg	12%, 12%, 10%, 10%, tree tree	
84.31 8431.10 .0 .1 .2 .3 .9 .8431.20 .8431.31 .8431.31 .8431.41 .8431.41	5 C 7 5 5 5 0 1 0 5 4 5 6 9	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imple spurigear chain hoads Of hydraulic trolley mounted garage tacks of a lifting capacity not exceeding 11.1. Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage tacks). Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage tacks). Other. Of machinery of heading No. 84.27. Of machinery of heading No. 84.28. Of lifts skip hoists or escalators. Other. Other. Other. Buckets, shovets, grabs and grips.	kg kg kg kg kg kg	12° , 12° , 10° , 10° , Iree Iree Iree Iree	
84.31 8431.10 .0 .1 .2 .3 .4 .4 .3 .4 .4 .3 .4 .3 .6 .4 .3 .6 .4 .3 .6 .4 .3 .6 .4 .3 .6 .4 .4 .4 .4 .4 .4 .4 .4 .4 .4	6 C 7 5 5 0 1 0 5 4 5 6 9 6	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Implies purigear chain hoads Of hydraulic Trolley mounted garage tacks of a lifting capacity not exceeding 11.1. Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage tacks). Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trolley mounted garage tacks). Other. Of machinery of heading No. 84.27. Of machinery of heading No. 84.28. Of lifts skip hoists or escalators. Other. Other. Polimachinery of heading No. 84.26, 84.29 or 84.30: Buckets, shovets, grabs and grips. Buffdozer or angledozer blades. Parts of boring or sinking machinery of subheading No. 8430.41 or	kg kg kg kg kg kg kg	12° , 12° , 10° , 10° , tree tree free free	
84.31 8431.10 .0 .1 .2 .3 .8431.20 .8431.31 .8431.31 .8431.41 .8431.41 .8431.42 .8431.43	6 C 7 5 5 0 1 0 5 4 5 6 9 6	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of hydraulic Trolley mounted garage tacks of a lifting capacity not exceeding 11.1. Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trolley mounted garage tacks). Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trolley mounted garage tacks). Other. Other. Of machinery of heading No. 84.27. Of machinery of heading No. 84.28. Of lifts skip hoists or escalators. Other. Other. Polimachinery of heading No. 84.26, 84.29 or 84.30; Buckets, shovets, grabs and grips. Bufldozer or angledozer blades. Parts of boring or sinking machinery of subtreating No. 8430.41 or 8430.49. Other: Picks, chisels, hits and the like and blanks increal, suitable for coal.	kg kg kg kg kg kg kg	12° , 12° , 10° , 10° , tree tree tree free free	
84.31 8431.10 .0 .1 .2 .3 .6 .4 .3 .6 .4 .3 .6 .4 .3 .6 .4 .3 .6 .4 .3 .4 .4 .4 .4 .4 .4 .4 .4 .4 .4	6 C 7 5 5 0 1 5 5 6 9 6 2 0 7	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of imple spurigear chain hours: Of hydraulic Irolley mounted garage tacks of a lifting capacity not exceeding 11.1. Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trottey mounted garage tacks). Of other mechanical lifting tacks, hand-type, of a lifting capacity not exceeding 90.7.1 (excluding trottey mounted garage tacks). Other. Other. Of machinery of heading No. 84.27. Of machinery of heading No. 84.28. Of lifts iskip housts or escalators. Other. Other. Poths skip housts or escalators. Other. Poths of boring or sinking machinery of subheading No. 8430.41 or 8430.49. Other: Pricks, chiecks hits and the like and blanks increed, suitable for coal catting machinery.	kg kg kg kg kg kg kg	12° , 12° , 10° , 10° , tree tree free free	
84.31 8431.10 .0 .1 .2 .3 .6 .4 .3 .6 .4 .3 .6 .4 .3 .6 .4 .3 .6 .4 .3 .4 .4 .4 .4 .4 .4 .4 .4 .4 .4	6 C 7 5 5 0 1 5 5 6 9 6 2	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imple spungear chain housts Of hydraulic Irolley mounted garage tacks of a uffing capacity not exceeding 11.1. Of other hydraulic litting tacks, hand-type of a litting capacity not exceeding 90.7.1 (excluding trottey mounted garage tacks). Of other mechanical lifting tacks, hand-type of a litting capacity not exceeding 90.7.1 (excluding trottey mounted garage tacks). Other. Other. Of machinery of heading No. 84.27. Of machinery of heading No. 84.28. Of tiffs iskip housts or escalators. Other. Other. Politic skip housts or escalators. Buckets, shovets, grabs and grips. Buckets, shovets, grabs and grips. Budtozer or angledozer blades. Parts of boring or sinking machinery of subtreading No. 8430.41 or 8430.49. Other: Picks, chiects, bits and the like and blanks increal, suitable for coal cotting machinery. Other.	kg kg kg kg kg kg kg	12° , 12° , 10° , 10° , tree tree tree free free	
84.31 8431.10 .0 .1 .2 .3 .6 .4 .3 .6 .4 .3 .6 .4 .3 .6 .4 .3 .6 .4 .3 .4 .4 .4 .4 .4 .4 .4 .4 .4 .4	6 C 7 5 5 0 1 5 5 6 9 6 2 0 7	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of anple spur gear chain housts Of hydraulic Irolley mounted garage lacks of a lifting capacity not exceeding 1.1. Of other hydraulic lifting jacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trolley mounted garage jacks). Of other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90.7 if (excluding trolley mounted garage jacks). Other. Of machinery of heading No. 84.27. Of machinery of heading No. 84.28. Of lifts skip holists or escalators. Other. Of machinery of heading No. 84.26. 84.29 or 84.30: Buckets, shovels, grabs and grips. Buildozer or angledozer blades. Pouts of boring or sinking machinery of subheading No. 8430.41 or 8430.49. Other: Picks, chisels, hits and the like and blanks increal, suitable for coal calling machinery. Other. Agricultural, Horticultural or Forestry Mechinery for Soll Preparation or	kg kg kg kg kg kg kg	12° , 12° , 10° ,	
84.31 8431.10 .0 .1 .2 .3 .6431.20 .6431.31 .6431.39 .6431.41 .6431.42 .6431.43 .6431.43 .6431.49	6 C 7 5 5 1 5 4 9 6 2 0 7 0 6	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of hydraulic trolley incurred garage jacks of a lifting capacity not exceeding 11. Of other hydraulic lifting jacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trolley mounted garage jacks). Of other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90.7 if (excluding trolley mounted garage jacks). Of other mechanical lifting jacks, hand-type, of a lifting capacity not exceeding 90.7 if (excluding trolley mounted garage jacks). Other. Of machinery of heading No. 84.27. Of machinery of heading No. 84.28. Of lifts skip hoists or escalators. Other. Other. Polits of boring or sinking machinery of subtreading No. 8430.41 or 8430.49. Other: Pricks chisels hits and the like and blanks increal, suitable for coal calling machinery. Other. Agricultural, Horticultural or Forestry Machinery for Soli Preparation or Cuttivation; Lawn or Sporis-ground Rollers:	kg kg kg kg kg kg	12° , 12° , 10° , 10° , tree tree tree free free free	
84.31 8431.10 .0 .1 .2 .3 .8431.20 .8431.31 .8431.39 .8431.41 .8431.41 .8431.42 .8431.43 .8431.49 .9 .9 .9 .9 .9 .9 .9 .9 .9	6 C 7 5 5 0 1 5 5 6 9 6 2 0 7	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of heading No. 84.25: Of hydraulic trolley mounted garage lacks of a lifting capacity not exceeding 11.1: Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7 it (excluding trolley mounted garage lacks): Of other mechanical lifting tacks, hand-type, of a lifting capacity not exceeding 90.7 it (excluding trolley mounted garage lacks): Other: Of machinery of heading No. 84.27. Of machinery of heading No. 84.28. Of lifts skip ho-sis or escalators. Other: Other: Other: Politing skip ho-sis or escalators. Other: Pouls of boring or sinking machinery of subheading No. 8430.41 or 8430.49. Other: Pricks, chisels, hits and the like and blanks increal, suitable for coal calling anotherry. Other: Agricultural, Herticultural or Forestry Machinery for Soll Preparation or Cuttivation; Lawn or Sporis-ground Rollers: Ploughs	kg kg kg kg kg kg kg	12° , 12° , 10° ,	
84.31 8431.10 .0 .1 .2 .3 .8431.20 .8431.31 .8431.39 .8431.41 .8431.41 .8431.42 .8431.43 .8431.49 .5 .6 .6 .6 .6 .6 .6 .6 .6 .6 .6	6 C 7 5 5 0 1 5 6 9 6 2 0 7 6 3	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imple spurigear chain housts Of hydraulic Irolley impunted garage lacks of a lifting capacity not exceeding 1.1. Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trottey mounted garage lacks) Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trottey mounted garage lacks) Other Other Of machinery of heading No. 84.27 Of machinery of heading No. 84.28. Of lifts iskip ho-sis or escalators Other Of machinery of heading No. 84.26. 84.29 or 84.30: Buckets, shovels, grabs and grips Buffdozer or angledozer blades. Parts of boring or sinking machinery of subtreading No. 84.30.41 or 84.30.49. Other: Picks, chisels, hits and the like and blanks increal, suitable for coal dating machinery Other Agricultural, Horticultural or Forestry Machinery for Soli Preparation or Cultivation; Lawn or Sports-ground Rollers: Ploughs Harrows, scanliers, outbalors, weeders and hoes:	kg kg kg kg kg u	12° , 12° , 10° ,	
84.31 8431.10 .0 .1 .2 .3 .6 .431.20 .6431.3 .6431.31 .6431.41 .6431.41 .6431.42 .6431.43 .6431.49 .6431.49 .6431.49 .6431.49 .6431.49 .6431.49 .6431.49	6 C 7 5 5 0 1 5 5 6 9 6 2 7 0 6 3 4	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imple spurigear chain hosts Of hydraulic Irolley impunted garage lacks of a lifting capacity not exceeding 11! Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trottey mounted garage lacks) Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trottey mounted garage lacks) Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trottey mounted garage lacks) Other Of machinery of heading No. 84.27 Of machinery of heading No. 84.28. Of lifts skip ho-sis or escalators Other Of machinery of heading No. 84.26, 84.29 or 84.30: Buckets, shovels, grabs and grips Buffdozer or angledozer blades. Parts of boring or sinking machinery of subtreading No. 8430.41 or 8430.49 Other: Picks, chisels, hits and the like and blanks invited, suitable for coal catting machinery Other Agricultural, Horticultural or Forestry Machinery for Soli Preparation or Cultivation; Lawn or Sports-ground Rollers: Ploughs Harrows, scanliers, outwaters, weeders and hoes: Otse harrows	kg kg kg kg kg u u	12° , 12° , 10° ,	
84.31 8431.10 .0 .1 .2 .3 .6 .431.20 .6431.3 .6431.31 .6431.41 .6431.41 .6431.42 .6431.43 .6431.49 .6431.49 .6431.49 .6432.2 .6432.21 .6432.21 .6432.29	607 5 1 5 4 5 6 9 6 2 7 6 3 4 A	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imply spurigear chain hourts Of hydraulic Irolley impunted garage jacks of a lifting capacity not exceeding 11.1: Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trottey mounted garage tacks). Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7.1 (excluding trottey mounted garage tacks). Other. Of machinery of heading No. 84.27. Of machinery of heading No. 84.28. Of lifts skip housts or escalators. Other. Of machinery of heading No. 84.28. 29 or 84.30: Buckets, shovets, grabs and grips. Bufficzer or angledozer blades. Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49. Other: Picks, chiects, hits and the like and blanks thereof, suitable for coal catting machinery. Other. Agricultural, Horticultural or Forestry Machinery for Soll Preparation or Cuttivation; Lawn or Sports-ground Rollers: Ploughs. Harrows, scanliers, outwaters, weeders and hoes: Other.	kg kg kg kg kg u U U U	12° , 12° , 12° , 10° ,	
84.31 8431.10 .0 .1 .2 .3 .6 .431.20 .6431.3 .6431.31 .6431.41 .6431.41 .6431.42 .6431.43 .6431.49 .6431.49 .6431.49 .6431.49 .6431.49 .6431.49 .6431.49	6 C 7 5 5 0 1 5 5 6 9 6 2 7 0 6 3 4	Parts Suitable for Use Solely or Principally With the Machinery of Headings Nos. 84.25 to 84.30: Of machinery of hoading No. 84.25: Of Imple spurigear chain hosts Of hydraulic Irolley impunted garage lacks of a lifting capacity not exceeding 11! Of other hydraulic lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trottey mounted garage lacks) Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trottey mounted garage lacks) Of other mechanical lifting tacks, hand-type of a lifting capacity not exceeding 90.7 if (excluding trottey mounted garage lacks) Other Of machinery of heading No. 84.27 Of machinery of heading No. 84.28. Of lifts skip ho-sis or escalators Other Of machinery of heading No. 84.26, 84.29 or 84.30: Buckets, shovels, grabs and grips Buffdozer or angledozer blades. Parts of boring or sinking machinery of subtreading No. 8430.41 or 8430.49 Other: Picks, chisels, hits and the like and blanks invited, suitable for coal catting machinery Other Agricultural, Horticultural or Forestry Machinery for Soli Preparation or Cultivation; Lawn or Sports-ground Rollers: Ploughs Harrows, scanliers, outwaters, weeders and hoes: Otse harrows	kg kg kg kg kg u u	12° , 12° , 10° ,	

	Λ	et N	ia. 2	0,1998 CUSTOMS AND EXCISE	CACT, 1998		
	B432.40		7	 Mangre, geneaders and terms or distributors. 		П	free
	8432 80		5	= Offer machinery		U	6gg
	8432.00		6	- Paris		kg	tre-c
B4.33		-		Harvesting or Threshing Machinery, Including Straw or Fod or Hay Mowers: Machines for Cleaning, Sorting or Gradi Other Agricultural Produce (Excluding Machinery of Head-	ng Eggs, Fruit or		•••••
	8433.1			—Mowers for lawns, parks or sports-grounds			
	8433 11	_		 Powered, with the culting device rotating in a nervon 	•		
		10		 Having a cutting width not exceeding 470 mm. 		U	21%
		00	9	Other		u	10%
	8433 19	10		= Other			4.254
		.90	-	 Having a cutting width not exceeding 460 mm Other 		u	10% 10%
	8403.20	.90	1	Office mowers, including outlet bars for fractor mount	len	v.	ree
	8433.30		ů	Other harymaking machinery	_		l-ee
	5433.40		a	Straw or fooder baters, the uding proxitip baters		n T	free
	8453.5		۰	Other harvesting machinery, threshing machinery:		v	. 22
	B433.51		1	Combine harvester-trunshers		П	fore
	6493.52		žI	Officer threshing machinery		u	íree .
_	8433.53		-	- Root or tuber harvesting machines		u u	1ree
$\overline{}$	8433.59		2	= Other		11	fret:
	8433.60		7	 Machines for cleaning, sorting or grading eggs, truit or 	otner agricultural		
				produce		L	lice
	8433.90		3	Paris		kg	Irone
84.34				Milking Machines and Dairy Machinery:			
	8434 10		Ú	Milking mady res		u	lege;
	8434.20		5	— Dairy machinery		u	Iree
	8434 90		7	—Parts .		kg	free
84.35	··· ··•·			Presses, Crushers and Similar Machinery Used in the Mar Order, Fruit Juices or Similar Beverages:	utacture of Wine,		
	E435 10		.1	— Machinery		Ų	free
	6435.90			—Parts		<u>ኣ</u> ց	ree
B4.36				Other Agricultural, Hortlouitural, Forestry, Poultry-keepin Machinery, Including Germination Plant Filled with Mech Equipment; Poultry Incubators and Brooders:	g or Bes-keeping anical or Thermal		
	B436.10		9	— Machinery for preparing an enal feeding stuffs		U	free
	8436.2			 Positry-keeping mach nery, southly incubators and brooders 	3		1
	B436.21		9	Poultry inexpators and broaders Assets		U	1roe
<u></u>	8436.29 8436.80			- Other		G	free Inse
	8436.9		-	Other machinery		Li	III:
	8436.91		٥	 Of poultry-keeping machinery or poultry incubators a 	and becodess	kg	free
	8436.99		ř	- Other		kg	l-ee
		٠					
84.37				Machines for Cleaning, Sorting or Grading Seed, Gralo or t Vegetables; Machinery Used in the Milling Industry or fo Coreals or Orled Leguminous Vogetables (Excluding Farm	or the Working of 1-type Machinery):		
	8437 (0		1	 Mechanists for dearing, sprling or grading seed, grant or vegetables	dred leguminous	u	free
	8437.60		3	Other machinery		u	tree
	8437 90		ß	Parts		kg	Mee
		• • •					
84.38				Machinery, not Specified or Included Elsewhere in this Industrial Proparation or Manufacture of Food or Orink (Ext for the Extraction or Preparation of Animal or Fixed Vegot	luding Machinery lable Fats or Olfs):		
	5438 10		5	 Bakery machinery and machinery for the manufacture of re- similar products 	ixironi, spaglietti er	u	free
	8438 20		ß	-Machinery for the manufacture of contectionery, cocoa or of	hocolate	u v	fiee
	B435.39		4	Machinery for sugar manufacture		u	fine
	8438 40		9	—Brewery machinery		Ш	fiee
	B436.50		3	- Machinery for the preparation of meat unpublify		_ _	free
	8438.60		อ	— Machinery for the preparation of fluits, nots or vegolables .		μ	free
	8438.80		7	Chermachnery		П	free

	Ac	1 No.	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
	6438.90	1	—Parts	kg	1ree
4 39			Machinery for Making Pulp of Fibrous Cellulosic Material or for Making or Finishing Paper or Paperboard:		
	B439.10	g	- Machinery for making pulp of hibious cellulosic majorial	U	1ree
	8439.20	3	Machinery for making paper or paperboard	u	Irea
	8439,30	В	Machinery Int finishing paper of paperhoard	u	tree
	84399		Pans		
	8439.91	1	 Of machinery for making pulp of librouside lules:c material in. 	Xg	hee
	8439.99	2	- Other	×ņ	free
1.40		•	Book-blading Machinery, Including Book-sowing Machines;		
7. 10	8440 10	9	Macranecy	u	free
	8440.90		•	kq	tree
			—Paris		
4.41			Other Machinery for Making Up Paper Pulp, Paper or Paperboard, Including Cutting Machines of All Kinds:		
	8441.10	2	Cutting machines	П	Steene
	8441 20	7	—Machines for making bays, sacks or envelopes	П	free
	8441.30	1	 Machines for making cartons, boxes, cases, tubes, drams or similar containers 		
			(excluding by moulding)	Lr.	free .
	8441,40	Û	Machines for mouitling articles in paper pulp, paper or papertosard	U	1000
	6441.80	4	Other mach nery	u	lree
	9441 90		—Parts	kg	Iree
1.42			Machinery. Apparatus and Equipment (Excluding the Machine-tools of Headings Nos. 84.56 to 84.55), for Type-founding or Type-setting, for Preparing or Making Printing Blocks, Plates, Cylinders or Other Printing Components; Printing Type, Blocks, Plates, Cylinders and Other Printing Components; Blocks, Plates, Cylinders and Lithographic Stones, Prepared for Printing Purposes (For Example, Planed, Grained or Polished):		
	8442.10 8442.20	6 G	Phototype setting and composing maintines — Machinery, apparatus, and equipment for type-secting or composing by ower.	ü	Pee
		_	processes, with or without founding device	υ.	Pee
	8442.30	5	—Other machinery, apparatus and equipment	П	Pgg
	8442 40	а	Paids of the furegoing machinizity, apparatus or equipment	kg	Fee
	B442.50		 —Printing type, blocks, plates, cylinsers and other printing components; blocks, plates, cylinders and knographic stones, prepared for printing purposes (for example, planed, graned or polished) 	kg	free
4.43			Printing Machinery Including Ink-jet Printing Machines (Excluding those of Heading No. 84.71) Machines for Uses Ancillary to Printing:		
	8443.1		—Olfset printing machinery		
	8443.11	6	= Real fed	u	troe
	8443.12	2	 Sheet (ad. of) ce type (sheet size not exceeding 22 x 35 pm) 	П	Organ
	8443 19	- 7	- Other	U	tree
	8443.2		 Lotterpress printing machinery (excluding flexographic printing); 		
		0	- Fleol fed	ь	free
	ย443 21		- Other	U	free
	8443 29	!			
		! ?	⊆ Flexographic printing machinery	Ц	friese
	8443 29		 Elexographic printing machinery	U U	tree
	8443.29 8443.30	9		_	
	8443.33 8443.33 8443.40	9	· Gravure printing machinery	_	
	8443.33 8443.40 8443.5	3	Gravure printing machinery	Ц	free
	8443.30 8443.30 8443.40 8443.5 8443.51	9 3 4	Gravure printing machinery	u U	free from
	8443.30 8443.40 8443.5 8443.5 8443.51	9 3 4 5	Gravure printing machinery Other printing machinery. = nk-jet printing machines	u u	free free free free free
1.44	8443.33 8443.40 8443.5 8443.5 8443.5 8443.60	9 3 4 6 2	Gravure printing machinery —Other printing machinery. = nk-jet printing machines	u U U U kg	free free free free
	8443.30 8443.40 8443.5 8443.5 8443.50 8443.60 8443.90	9 3 4 9 2	Gravure printing machinery —Other printing machinery = nk-jet printing machines - Other = Machines for uses ancillary to printing - Parts	u u	free free free free
	8443.30 8443.40 8443.5 8443.5 8443.50 8443.60 8443.90	9 3 4 9 2	Gravure printing machinery —Other printing machinery. = nk-jet printing machines. = Other = Machines for uses ancillary to printing. = Parts. Machines for Extruding, Drawling, Texturing or Cutting Man-made Textile Materials. Machines for Propering Textile Fibres; Spinning, Doubling or Twisting Machines and Other Machinery for Producing Textile Years; Textile Realing or Winding (Including West-winding) Machines and Machines for Preparing	u U U U kg	free free free free
 4.44 4.45	8443.30 8443.40 8443.5 8443.59 8443.50 8443.60 8443.90	9 3 4 9 2	Gravure printing machinery Other printing machinery. Ink-jet printing machines. Other Machines for uses ancillary to printing. Parts. Machines for Extruding, Drawling, Texturing or Cutting Man-made Textile Materials. Machines for Propering Textile Fibres; Spinning, Doubling or Twisting Machines and Other Machinery for Producing Textile Yerns; Textile Reeling or Winding (Including Welt-winding) Machines and Machines for Preparing Textile Yerns for use on the Machines of Heading No. 94,46 or 84,47; Machines for preparing textile fibres:	u U U U kg	free free free free

		CUSTOMS AND EXCISE ACT, 1998		
K445.13	6	= Drawing or roving machines	U	1rne
6445.19	4	= Cther	U	1ree
B445.20	1	Taxtile spinning machines	U	Iree
8445 30	6	- Toxtile doubling or twisting machines	u	Irgo
8445.40	0	 Textile winding (no uding well-warding) or red ing machines 	U	Ireo
B445.90	3	= Olher	u	Iree
4.4B		Weaving Machines (Looms):		• •
8446 10	G	—For weaving fabrics of a width not excess ng 30 cm	u	Irec
8445.2	•	—For weaving labrics of a width exceeding 30 cm, shullbo type:	*	
8446 21	1	= Power lcorrs	и	frest
8446,29	2	= Othor	u	free
B445.30	6		п	free
4.47		Knitting Machines, Stitch-bonding Machines and Machines for Making Gimped Yarn, Tulle, Lace, Embroidery, Trimmings, Braid or Net and Machines for Tufting:		
8447.1		- Carcular whilting machines		
8447.11	O	= With dylinder diameter not exceeding 165 mm	П	100-6
9447.12	7	- With cylinder diameter exceeding 165 mm	U	free
8447.20	9	= Flat knilling inactines, statch-bonding machines	O.	free .
8447.90	o	= Other	Li	tice
14.48		Auxiliary Machinery for use With Machines of Heading No. 84.44, 84.45, 84.45 or 84.47 (For Example, Dobbies, Jacquards, Automatic Stop Motions, Shuttle Changing Mechanisms); Parts and Accessories Suitable for Use Solely or Principally With the Machines of This Heading or of Heading No. 84.44, 84.45, 84.45 or 84.47 (For Example, Spindles and Spindle Flyers, Cord Clothing, Combs, Extruding Nipples, Shuttles, Healds and Heald-frames, Hosiery Needles):		
6448 1		$_{\odot}$ Aux; any invachatory for machines of heading No. 84 44, 84 45, 84,46 or 84,47 $_{\odot}$		
8448 11	4	Dobbies and jacquards, card reducing, copying purching or assembling machines for use therewith	be.	frae
8445.19	5	- Other	kg kg	free
8448 20	2	. Parts and accessories of machines of heading No. 84 44 or of their		•
84183		Parts and accessories of machines of heading No. 64 45 or of their auxiliary machinery.	kŋ	fase
8448.31	3	- Card s othing	kg	free
8446.32	4	Of machines for preparing texture libres (excluding gardic othing).	ķil	free
8448.33	6	= Spindles, spindle flyers, spinning rings and ring travailers	ka	free
8448 30	4	- Other	kg	tree
B44B.4		—Parts and accessories of weaving machines (looms) or of their auxiliary machinery		
844B.41	8	= Shuttles	kg	tree
8448.42	4	 Roods for nums, healds and heald-frames	kg	free
8448.49	¥	_ Other	kg	tree
3448 5		 Parts and accessures of machines of heading No. 84 47 or of their aux gey- machinery; 		
8448 51	2	- Sinkers, neeples and other articles used in forming stitches	kg	troe
8448 59	3	. Other	kg	lree
4,49 3449 00	7	Machinery for the Manufacture or Finishing of Felt or Nonwovens in the Piece or in Shapes, Including Machinery for Making Felt Mats; Blocks for Making		
		Hala	kg	Iree
14.50		Household or Laundry-type Washing Machines, Including Machines Which Both Wash and Ory:		
84601		Machines, raich of a dry then depacity not exceeding 10 kg.		
8450 11		 Fully-automatic machines. 		
.15	, Ú	Of a day finds dapagety not exceeding 7 kg texcluding coin operated machinest	u	30°.
90	3	- Other	u	Iree
6450 12		- Other machines, with built-in centifugal direr.	4	
	16	Of a dry capacity not exceeding 7 kg	u	30%
.40	, o	- Other	7	l'ee
.90			-	·
		- Other		
6450 19) 6 <u>.</u>	- Other - Tumbler-type, hand-operated	u	fegg

					.80, 15	710
			So. 20, 1998 CUSTOMS AND EXCISE ACT, 1998			
	-	90 4	Other	П	5166	
	8450.2C	ë	 Machines, each of a dry linen capacity exceeding 10 kg 	П	fase	
	8450 9C	Ŋ	Parts	kŢ	free	
94,51			Machinery (Excluding Machines of Heading No. 84.50) for Washing, Cleaning, Wringing, Drying, Ironing, Pressing (Including Fusing Presses). Bleaching, Dyeing, Dressing, Finishing, Coaling or Imprognating Textite Yarns, Fabrics or Made up Textite Articles and Machines for Applying the Paste to the Base Fabric or Other Support Used in the Manufacture of Floor Coverings Such as Employing Machines for Recting, Unrealing, Folding, Cutting or Pinking Textile Fabrics:		•	
	8451.10	5	- Day-cleaning machines	U	tree	
	8451.2		—Orying machines:			
	8451.21		Fach of a dry linen capacity not exceeding 15 kg.			
		.10 3	 Laund'y drying machines, tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding coin-speraled machines; 	u	20%	
		20 D	 Other faundity drying plachines of a dry laten capacity has exceeding 7.5 kg (excluding coin operated machines) 	u	Irec	
		.90 %	· Othe:	u	Irree	
	B451 29	7	- Other	u	Irea	
	8451 30	4	trorsing machines and presses (actuding lursing presses)	u	Iree	
	6451.40	IJ	- Washing Bloaching or dyeing machines	.J	bee .	
	8451.50	3	Machines for recting, unreching folding, caltung to palking texpite labrics.	ü	Iree	
	8451.80	- 7	- Other machinery	J	free	
	6451.90		- Parts:	-		
	2 12 1112	10. 9	 For loundry drying machines, tumbler type, of a dry anen capacity not. 			
		•	exceeding 7.5 kg	kg	10°e	
		90.7	· Olher	kg	fase	
84.52			Sewing Machines (Excluding Book-sewing Machines of Heading No. 84.40); Furniture, Bases and Covers Specially Designed for Sewing Machines; Sowing Machine Needles;			
	B452.10	9	— Sewing machines of the household type	II	free	
	8452.2		— Other sewing invitables:			
	B452. 21	а	Automatic costs	П	free	
	6452.29	0	Other	ti	free	
	8452,30	อ	Sewing machine neodles	u	ree	
	8452,40	2	 Furniture, bases and covers for sewing back his and parts thereof: 	Kq	free	
	8452,90	5	= Other parts of sewing muchines	kg	Street	
B4.53			Machinery for Preparing, Tanning or Working Hides, Skins or Leather or for Making or Repairing Footwear or Other Articles of Hides, Skins or Leather (Excluding Sewing Machines):			
	A453 10	2	— Machinery for preparing, suming or working hides, skins or leather,	U	free	
	8453.2C	7				
			— Machinery for making or repairing lootwear	u	Irrat	
	845380	4	— Other machinery	u u	Iren frec	
	8453.90 8453.90	4	•	_		
 84.54	8453.90	 9	- Other machinery - Parts - Parts - Converters, Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries:	u	frec	
 84.54		4	Other machinery	u	frec	
 84.54	8453.90	. 9 6	- Other machinery - Parts - Parts - Converters, Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries:	u kg	frec frec	
 84.54	8453.90 8454.10	4 9 6 0	— Other machinery — Parts Converters, Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: -Conveners	u kg 	frec free free	
84.5 4	8453,90 8454 10 8454 20	4 9 6 5	— Other machinery — Parts Converters, Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: - Converters —-Ingot moulds and ladies — Casting machines.	u kg u	frec frec Inst free	
	8453.90 8454.10 8454.20 8454.30	4 9 6 5	- Other machinery - Parts Converters, Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: - Converters - Ingot moulds and ladies - Casting machines Ports	u kg u	frec free free free free	
	8453.90 8454.10 8454.20 8454.30 8454.90	6 5 2	- Other machinery - Parts Converters, Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: - Conveners - Ingot moulds and ladies - Casting machines Ports Metal-rolling Mills and Rolls Therefor:	u kg u	frec free free free free	
	8453.90 8454.10 8454.20 8454.30	6 5 2	— Other machinery — Parts Converters, Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: - Converters — Ingot moulds and ladies — Casting machines — Parts Metal-rolling Mills and Rolls Therefor: — Tube mills	u kg u	frec free free free free	
	8453.90 8454.10 8454.20 8454.30 8454.90	6 5 2	- Other machinery - Parts Converters, Ladles, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: - Conveners - Ingot moulds and ladles - Casting machines Ports Metal-rolling Mills and Rolls Therefor:	u kg u u kg	frec free Inst Fee Irst Free	
	8453.90 8454.10 8454.20 8454.30 8454.90	6 5 2	— Other machinery — Parts Converters, Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: - Converters — Ingot moulds and ladies — Casting machines — Parts Metal-rolling Mills and Rolls Therefor: — Tube mills	u kg u u kg	frec free Inst Fee Irst Free	
	8453.90 8454.10 8454.20 8454.30 8454.90 8466.10 8465.2	6 3 5 2 - · · · 7	- Other machinery - Parts Converters. Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: - Converters - Ingot moulds and ladies - Casting machines Ports Metal-rolling Mills and Rolls Therefor: - Tube mills - Other rolling mills	u kg u u kg	frec free free free free	
	8453.90 8454.10 8454.20 8454.30 8454.90 8466.10 8465.2 8455.2	4 9 6 3 5 2 7 0 7	- Other machinery - Parts Converters. Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: - Conveners - Ingot moulds and ladies - Casting machines Ports Metal-rolling Mills and Rolls Therefor: - Tube mills - Other reling mills - Bot or combination but and sold	kg	frec frec frec Inst: free free free free	
84.54 84.55	8453.90 8454.10 8454.30 8454.90 8456.10 8455.2 8455.2	4 9 0 5 2 7 0 7	— Other machinery — Parts Converters. Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: - Conveners — Ingot moulds and ladies — Casting machines. — Ports Metal-rolling Mills and Rolls Therefor: — Tube mills — Other reling mills — Bot or combination but and sold — Cold	kg	frec frec frec free free free free free	
	8453.90 8454.10 8454.20 8454.30 8456.10 8456.2 8455.2 8455.22 8455.30	4 9 0 5 2 7 0 7	- Other machinery - Parts Converters, Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: - Conveners - Ingot moulds and ladies - Casting machines Ports Metal-rolling Mills and Rolls Therefor: - Tube mills - Other rolling mills - Roll or combination but and sold - Cold - Rolls for rolling mills	kg	frec frec frec free frec free free free	
 84.55	8453.90 8454.10 8454.20 8454.30 8456.10 8456.2 8455.2 8455.22 8455.30	4 9 5 2 7 0 7 9 6	— Other machinery — Parts Converters. Ladles, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: - Conveners — Ingot moulds and ladles — Casting machines. — Parts Metal-rolling Mills and Rolls Therefor: — Tube mills — Other rolling mills — Bot or combination bot and sold — Cold — Rolls for rolling mills — Other parts Machine-roofs for Working Any Material by Removal of Material, by Laser or Other Light or Photon Beam, Ultrasonic, Electro-discharge,	u kg u kg	frec frec frec free frec free free free	
B4.55	8453.90 8454.20 8454.20 8454.90 8456.10 8455.2 8455.22 8455.30 8455.90	4 9 0 5 2 7 0 7 9 6	— Other machinery — Parts Converters. Ladies, Ingot Moulds and Casting Machines, of a Kind Used in Metallurgy or in Metal Foundries: —Genveriers —Ingot moulds and ladies —Casting machines. — Parts Metal-rolling Mills and Rolls Therefor: — Tube mills —Other rolling mills — Other rolling mills — Cold — Rolls for rolling mills — Other parts Machine-rools for Working Any Material by Removal of Material, by Laser or Other Light or Photon Beam, Ultrasonic. Electro-discharge, Electro-chemical, Electron Beam, Ionus-beam or Plasma Arc Processes: —Operated by leser or other light or photon bisim processes.	kg	frec frec frec free free free free free	

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	6458.9		-Other		
	B455.91	6	= For dry-etching patterns on semiconductor materials .	U	free
	K450 99	. 7 	Olner		1ree
84,57			Machining Centres. Unit Construction Machines (Single Station) and Multi-station Transfer Machines, for Working Metal:		
	8457.10	7	—Machining centres	e .	tree
	8457,20	1	Unit construction machines (single station)	u	Irae
	8457.30	ē	Multi-station fransfer machines	Ų	Irea
94.59	845B 1		Lathes (Including Turning Centres) for Removing Motal:		
	8498 11	,	- Numerica ly controlled	u	Iree
	8458 10	Ś	= Other	u u	free
	8458.9	-	—Other lathes		
	8458.91	3	= Numer cally controlled	ш	free
	8453 99	4	= Other	u	tree
	0420 23		- 0.00		
84.59			Machine-tools (Including Way-type Unit Head Machines) for Orilling, Boring, Milling, Threading or Tapping By Removing Metal (Excluding Lathes [Including Turning Centrex] of Heading No. 84.58):		
	9459-10	.5	Way-type unit head machines	u	free
	8459.2		—Other dribing invertibres		
	6459.21	5	- Numerically controlled	L	Iren
	8459.29	6	a Other	IJ	Irao
	6459.3		— Other boding-milling machines		
	8459 31	3	- Numerically controlled	u	Iree
	8459.39	0	- Other	U	free
	8459.40	a	- Other boung machines	u	free
	8459.5		Milling machines, knee type		
	8459.51	9	- Numerically controlled	u	free
	8459 59	ë	Other	IJ	free
	8459.6		Other miling inviolines		
	8459 €1	3	 Numerically controlled 	Ш	free
	8469 60	4	- Othe:	П	free
	8459.70	•	—Other threading or tapping machines	U	free
84.60			Machine-tools for Doburring, Sharpening, Grinding, Honing, Lapping, Polishing or Otherwise Finishing Metal or Cermets by Means of Grinding Stones, Abrasives or Polishing Products (Excluding Gear Cutting, Gear Grinding or Gear Finishing Machines of Heading No. 84.61):		
	8460.1		 Flat-surface grinding machines, in which the posteroing in any nne axis can be said up to an accoracy of all east 0.01 mm. 		
	B480.11	ø	- Numerically control ed	(II	Irao
	8490 19	1	= Olher		lree
	6460.2	•	Other gending machines, in which the positioning in any one axis can be set up.	•	
	2.00 6		to an accuracy of all least 0.01 mm		
	8460.21	5	- Numerically controlled	u	Iree
	8460.29	6	- Other	U	Iree
	8400.3		 Sharpening (too) or usiter granding; madmies. 		
	8469.31	ä	Numerically controlled	ĘJ.	free
	8460 30	0	- Otner	u	Mee
	8460 4C	e	Horning or Supparity matchings	u	free
	8460 90		—Olher		
	20	5	 Ooub e-wheel hunzental grinding machines, (excluding those in which the positioning in any one axis can be set up to an accuracy of at least 0,01 irrni; incorporal ng an electric motor of an oalput not exceeding 000 W 	U	17°a
	99	- 6	- Other	ı,	free
84.61			Machine-tools for Planing, Shaping, Slotting, Broaching, Gear Cutting, Gear Grinding or Gear Finishing, Sawing, Cutting-off and Other Machine-tools Working Metal by Removing Metal or Cermats, Not Elsewhere Specified or Included:		
	8461 10	6	Planing machines	ш	free
	B461 2D	2	— Shaping or slotting machines	IJ	fice
	6461.30	7	4—Expliciting machines	ш	*ree
	B461.45	1	—Gear culting, gear grind by or grad linishing machines.	П	fice

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	8461 50	G	—Sawing or cutting-off machines	no.	Trese
	8461.90	4	Øther	ш	*ree
5 2			Machine-tools (including Presses) for Working Metal By Forging, Hammering or Die-stemping: Machine-tools (including Presses) for Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching or Notching; Presses for Working Metal or Metal Carbidos, not Specified Above:		
	8462.10		 Forging nridig-sturnping machines including presses and hammers; 		
	.30	3	= Presses, hydraphic	Li	15°.
	90	7	• Other	U	Iree
	B462 2		-Bending, folding, straightening or flattening madernes (including presses)		
	8462 21		- Numerically controlled		
	20	7	 Presshrakes, hydraulic, of a capacity of less than 8 900 kN 	£1	15°3
	70	3	 Presses (excluding pressbrakes), hydrau it 	LI	16%
	90	6	· Other	Ш	free
	8462 29		_ Other:		
	.10	a	- Prate rolling machines with 3 rollers	U	15%
	.20	6	- Prossbrakes, hydraulic, of a capabily of less than 8 900 kfk	u	15%
	.70	.1	Presses (excluding pressbrakes), hydraulic	Li	15°:
	.85		 Presses (excluding pressbrakes), con-hydraubo, of a capacity exceeding 25 000 kN. 	u u	152
	40	9	· Olner	Ü	liee
	8462.3	-	 Stograng impolitions including presses; (excluding combined burishing and shearing tractines). 	Ĭ	
	8462.31		- Numerica ly circlrolléd:		
	10	4	 Of the guillatine type, with a culting longth exceeding 1,000 mm https://doi.org/10.000/mm.html 	u	15 %
	00	2	Other		fice
		- 2		ıı	114717
	8462.39 +0	5	 Other: Of the guidetine type, with a cutting length exceeding 1,000 mm but not oxpositing 4,150 mm. 	IJ	15°a
	no.	.,	-		free
	8462.4	3	 Other:	"	nee
	8462.41	1	- Numerically controlled	u	!ree
	8462 49	5	- Other	ů.	Irea
	6462.9	•	-Other	•	
	5462.91	4	Hydraulio presses	c	Iree
	6462.99	5			
	. 6402.90		_ Other	u	Ingo
.63			Other Machine-tools for Working Metal or Cormets, Without Removing Material:		
	8463.10	5	Draw-benches for bars, tubes, profiles, wire or earlies	J	Fee
	6463.20	7	—Thread rolling machines	Ų	Pea
	8463.30	4	Machines for working wire	Ш	free
	8463.90	ı	— Other	.J	force
			Other Machine-tools for Working Stone, Ceramics, Concrete, Asbestos-cement or Like Mineral Materials or for Cold Working Glass:		
.64					
.64	8464 10		•	u	free
.64			—Sawing machines	ų u	free fan
.64	8464 20	3	—Sawing machines	u	1000
			—Sawing machines Granding or publishing reachines —Other	u	
	8464 20	3	—Sawing machines	u	1000
	8464 20 8464 90	3 5	Sawing machines Grinding or publishing reachines Other. Machine-tools (Including Machines for Naiding, Stapling, Glooing or Otherwise Assembling) for Working Wood, Cork, Sone, Hard Rubber, Hard Plastics or Similar Hard Materials: Machines which can carry out different types of machining operations without	u u	free free
	8464 90 8464 90 8465,10	3 5	Sawing machines Grinding or pulshing reachines Other. Machine-tools (Including Machines for Nailing, Stapling, Gloding or Otherwise Assembling) for Working Wood, Cork, Bone, Hard Rubber, Hard Plastics or Similar Hard Materials: Machines which can carry out different types of machining operations without tool change between such operations. —Other - Sawing machines.	u u	free free
1.64	8464 90 8464 90 8465 90	3 5 .	Sawing machines Grinding or pulshing reachines Other. Machine-tools (Including Machines for Naiting, Stapling, Glooing or Otherwise Assembling) for Working Wood, Cork, Bone, Hard Rubber, Hard Plastics or Similar Hard Materials: Machines which can carry out different types of machining operations without tool change between such operations. —Other	u u	free free free
	8464 90 8464 90 8465,10 8465 9 6465,91	3 5 . 2	Sawing machines Grinding or pulshing reachines Other. Machine-tools (Including Machines for Nailing, Stapling, Gloding or Otherwise Assembling) for Working Wood, Cork, Bone, Hard Rubber, Hard Plastics or Similar Hard Materials: Machines which can carry out different types of machining operations without tool change between such operations. —Other - Sawing machines.	u u	free free free free
	8464 90 8464 90 8465,10 8465 9 6465,91 8465,92	3 5 2 5	Sawing machines Grinding or pulshing reachines Other. Machine-tools (Including Machines for Naiding, Stapling, Glosing or Otherwise Assembling) for Working Wood. Cork. Bone. Hard Rubber, Hard Plastics or Similar Hard Materials: Machines which can carry out different types of machining operations without tool principle between such operations. Other Sawing machines. Planing, colling or thoulding (by cutting) machines.	u u u	free free free free free
	8464 90 8464 90 8465,10 8465 9 8465,91 8465,92 8465,93	3 5 2 5 1 6	Sawing machines Grinding or polishing reachines Other. Machine-tools (Including Machines for Naiting, Stapling, Glosing or Otherwise Assembling) for Working Wood, Cork, Bone, Hard Rubber, Hard Plastics or Similar Hard Materials: Machines which can carry out different types of machining operations without tool change between such operations. —Other Sawing machines. Planing, redling or moulding (by cotting) machines. Grinding, sanding or polishing machines.	u u u	free free free free free free
	8464 90 8464 90 8465,10 8465 9 6465,91 8465,93 8465,93	3 5 2 5 1 8 4	Sawing machines Grinding or polishing reachines Other. Machine-tools (including Machines for Naiding, Stapling, Glooing or Otherwise Assembling) for Working Wood, Cork, Bone, Hard Rubber, Hard Plastics or Similar Hard Materials: Machines which can carry out different types of machining operations without tool change between such operations. Other Sawing machines. Planing, colling or moulding (by cutting) machines. Grinding, sanding or polishing machines. Bending or assembling machines.	u u u u	free free free free free free

84.66			Parts and Accessories Sultable for use Solely or Principally with the Machines of Headings Nos. 84.56 to 84.85, including Work or Tool Holders, Self-opening Dieheads. Dividing Heads and Other Special Attachments for Machine-foots; Tool Holders for any Type of Tool for Working In the Hand:		
	A466.10	6	— Fool holders and self-opening dieheads	kg	¹ree
	B466.20	¢.	- Work holders	kg	lri-i-
	8466 30	5	 — Dividing illeads and other special attachments for machine-tools. 	kg	tree
	8466.9		Other		
	8466 91	79	Por machines of heading No. 84,64	Rig	Irgo
	8466,92	5	For machines of heading No. 84.65	kg	Iree
	8460 93	:	For machines of neadings Nos-B4-56 to 84.61	kg	Iree
	8466 94	5	a For machines of honolog No. 84.62 or 64.63	kg	Fee
84.67	44091		Tools for Working in the Hand, Programatic, Hydrautic or With Self-contained Non-electric Motor: —Programs:		
	8467.1 8467.11	6	Rotary type (including combined rotary-percussion):	ш	free
	B467 19	7	- Other	П	tion
	B467.B		—Other locis:		
	8467.81	а	+ Onan saws	Ш	tien
	B467.89	Ť	- Other	-	
_	60	2	- Brush cutters and himmers, petrol diliven	Ш	tria:
	.90		· Olirer	Li .	Irea
	8467.0		—Pans		
	8467.91	2	_ Of chain spwy	kg	Irea
	8467.92	g	Of one amaric tools	kg	Iree
	8467.99	3	_ Other	kg	íree
84,68			Machinery and Apparatus for Soldering, Brazing or Welding, Whether or Not Capable of Cutting (Excluding Those of Heading No. 85,15); Gas-operated Surface Tempering Machines and Appliances:		
	8468 10	3	—Hand-hald blow pipes :	U	free
	8468 20	R	—Other gas-operated macknery and apparatus	Ш	free
	8468 60	5	— Other machinary and opearates	U	free
	9468 90	0	- Paτs	kg	1ree
84.69			Typewriters (Excluding Printers of Heading No. 84.71); Word Processing Machines:		
	8469.1		Automotic typowriters and word-processing machines		
	6469.11	3	- Word-processing machines	L	lree
	8469 12	3	- Automatic typew/ilets	L	Iree
	8469.20	ı	Other typownters, efectine	u	Ingg
	8469.(เต	6	= Other typewriters, non-electric	u	Iree
84.70	8470 10	7	Calculating Machines and Pocket-size data recording, Reproducing and Displaying Machines with Calculating Functions; Accounting Machines, Postage-franking Machines, Ticket-issuing Machines and Similar Machines, Incorporating a Calculating Device: Cash Registers: —Electronic calculators capable of operation without an external source of electric		
	0470.0		power and pocket-size data recording, reproducing and displaying machines with calculating functions Other elegitions calculating machines.	ш	fice
	(470.21 6470.21	я	Other electronic calculating machines Inderporating a printing device	ш	tree
	8470.29	9	· OPer	U	free
	6470 30	6	Other calculating machines	u	free
	8470.40	0	— Accounting machines	u u	tree
	8470.50	5	- Cash registers	u	frec
	6470.90 847D.90	3	—Other	u u	1ree
84.71			Automatic Data Processing Machines and Units Thereof; Magnetic or Optical Readers, Machines for Transcribing Data onto Data Modio in Coded Form and Machines for Processing Such Data, not Elsewhere Specified or Included:	<u>*</u>	
	8471 10		—Analogue or hybrid automatic data processing machines.	U	Iree
	8471.30	7	 —Portable digital automatic data processing machines, of a mass not exceeding 10 kg, opnosting of a least a central processing unit, a keyboard and a display 	u	írea
	8471.4	٠,	—Green digital automatic data processing machines:	•	

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8471.41	1 0	= Comprising in the same housing at least a central processing unit and		_
		an input or output unit, whether or out combined	u	free
8471.49		- Other, presented in the form of systems	П	fiee
8471.50	. 9	 Digital processing units (excluding those of subheadings Nos. 8471.41 and 8471.49), whether or not containing in the same tieusing one or two of the following types of unit storage units, input units, output units. 	Ш	fu. s.
8471.60	: 3	= Input or output units, whether or not containing storage units in the		4
		same hugang	U	tree
8471.70	_	- Storage units	ü	¹ruu
8471.53		= Other units of automatic data processing machines	L.	free
8471 3() 7	- Other	ι, 	1ree
84.72		Other Office Machines (For Example, Hectograph or Stencil Duplicating Machines, Addressing Machines, Automatic Banknote Dispensers, Colo-sorting Machines, Colo-counting or wrapping Machines, Pencilsharpening Machines, Perforating or Stapling Machines):		
8472.10	0 4	—Duplicating machines	L)	Irec
6472.20	0 9	 Addressing inactines and address plate embossing machines. 	υ	free
P472 30	n 9	 Machines for sorting or folding may or for inserting mail in envelopes or bands, machines for opening closing or seating may and machines for affixing or 		
		cancelling postage stamps	J	fiee .
8472.90	0 C	-Olher	ដ	hee .
84.73		Parts and Accessories (Excluding Covers, Carrying Cases and the Like) Suitable for Use Solely or Principally With Machines of Headings Nos. 84.69 to 84.72:		
8473,10	n a	Parts and accessomes of the machines of heading No. 64-69	×g	free
8473.2		 Parts and accessories of the mathines of heading No. 84-70 		
8473.21	1 9	Of the electronic calculating machines of subheading No. 8470 to,		
		6470.21 or 8470.29	×ii	free
8473,29	9	= Other	¥9	free
8473.30	0 7	 Parts and addessories of the machines of heading No. 84.71 	kg	tree
8473.40	0 1	 Parts and accessories of the machines of heading No. 84.72 	kg	1ree
8473 50	0 5	 Paris and accessories equally suitable for use with machines of two un- material transforms of the CALSE to CALSE. 		4
		more of the headings of Nas. 84.59 to 84.72	kg	1ree
84.74		Machinery for Sorting, Screening, Separating, Washing, Crushing, Grinding, Mixing or Kneading Earth, Stone, Ores or Other Mineral Substances, in Solid (Including Powder or Paste) Form; Machinery for Agglomerating, Shaping or Moulding Solid Mineral Fuels, Ceramic Paste. Unhardened Coments, Plastering Materials or Other Mineral Products in Powder or Paste Form; Machines for Forming Foundry Moulds of Sand:		
8474 10	O 1	— Surfing, screening, separating or washing machines	U	hee
8474.20	0 5	—Crushing or grinding machines	u	free
8474 3		Moxing or kneading machines.		
8474 3	7	- Concrete or marker mixers	D	Iree
8474 3;	2 3	 Machines for moving removal substances with bitumen 	u	free
8474 33	9 В	- Other	u	Iree
8474 8	0 3	Other machinery	u	Iree
8474 93	о в	= Parts	ka	Irea
84.75		Machines for Assembling Electric or Electronic Lamps. Tubes or Valves or Flashbulbs, in Glass Envelopes; Machines for Manufacturing or hot Working Glass or Glassware:		
8475 : 6		—Machines for assumbling electric or electronic lamps, lobes or valves or flashbulbs in glass envelopes	ш	free
6475.2		 Machines Increasuractioning or but working glass or glasswere 		
8475.2	1 6	 Machines for making optical libres and preforms thereof 	П	tiee
8475.29	9 7	= Olner	П	fice
8475.91	0 1	—Parts	<ij< td=""><td>free</td></ij<>	free
84.76		Automatic Goods-vending Machines (For Example, Postage Stamp, Cigarette, Food or Bevarage Machines), Including Moneychanging Machines:		
8476.2		Automatic beverage-vending muchines:		r
8476.2		a Incorporal ng healing or refrigerating devices	П	free
8476.29		- Officer	Ų	free
8476.8		—Other machines:		
8476.8			נו	*rev
8476.8	9 В	- Other	U	*ree

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	8476 90	5 5	- Pauls	kg	Iree
84.77			Machinery for Working Rubber or Plastics or For the Manufacture of Products From Those Materials, Not Specified or Included Elsewhere in this Chapter:		
	B477.10	2	Injection-moulding machines	:1	free
	6477 20	7	Extraders	Ü	hee
	B477.30	1	- Blow moulding machines	П	fieg
	8477,40	ō	— Vacuum moulding machines and other thermolorning machines	Ш	free
	B477.5		 Other machinery for innulting or otherwise forming. 		
	8477 51	7	For inculting or retreating pneumatic tyres or for moulding or		
			otherwise forming loner tubes	П	fire:
	8477.59	a	- Other	u	100
	8477.80	.1	—Other machinery	П	free-
	9477.90	9	- Parts	kg	treo
64.78			Machinery for Preparing or Making up Tobacco, not Specified or Included Elsewhere in this Chapter:		
	8478 10	ſ	- Machinery	u	Iree
	8478 90	2	· Parts	kg	Irea
84.79			Machines and Mechanical Appliances Having Individual Functions, Not		
84.19			Specified or Included Elsowhere in this Chapter:		
	8479 10	3	— Machinery for public works, building or the like	u	free
	8479 20	4	Machinery for the extraction or preparation of animal or lined vegetable lats or		
			cals	Ц	fuse
	8479.30	9	 Presses for the manufacture of particle board or libro building board of wood or other lignificus materia's and other machinery for irealing wood or cerk 	ш	166
	8479.40	3	Hope or cable-making machines	U	'ree
	8479.50	а	- Iralgistral robots that essewhile specified or included	Li	free
	R479.60	2	— Evaporalive air coolers	u	tree
	A479.3		— Other machines and mechanical appliances		
	8479.81	9	 For trisking metal, including electric wire coll-winders 	ш	Iren
	8479.82	4	 Moing, kneading, crushing, grinding, screening, silting, homogonising emulsifying or stirring machines 	U	Iree
	8479.89	_	= Other		
	30		 Vacuum cleaners of a value for duty purposes not exceeding NS65II. 	U	1475
	31	9	Other vacuum cleaners, electrical	u	5%
	.33		 Floor polishers and scrubbers, electrical, non-domestic incl. 	ń	14',
	.90		- Other	u	free
	8479.90	6	Parts	kij	fiese
84.80			Moulding Boxes for Metal Foundry; Mould Bases; Moulding Patterns; Moulds for Metal (Excluding Ingol Moulds), Metal Carbides, Glass. Mineral Materials, Rubber or Plastics:		
	9490 10	a	— Moulding boxes for metal foundry	kg	!ree
	R450.20	4	— Mould bases	kg	tree
	8480.30	9	Minulding patterns	kÿ	tice
	B4B0.4		 Moulds for metal or metal carbides 		
	646D.41	€	Injuguan or compression types	kg	1ree
	8480.49	С	- Other	kg	Iree
	B4B0.50	8	_ Mould's for glass	kg	Iree
	8460.60	2	Moulds for mineral materials	k3	Irea
	8480.7		- Moulds for subboring plastics		
	A480 71	3	= Injection or compression types	Hg.	lree
	8480.79	4	- Other	kg:	Iree
84.81			Teps. Cocks, Valves and Similar Appliances for Pipes, Boiler Shells, Tanks, Vals or The Like, Including Pressure-reducing Valves and Thermostatically Controlled Valves:		
	8481 10		—Pressure-reducing valves		
	-	Û	 Of a kind commonly used with domestic hollwater systems 	kç	1255
		9	= Other	kg	lree
	8481 20	8	—Valves for diephydraulic or pneumatic transmissions	kg	lree -
	8481 30	2	—Check valves	kg	ltee
	5481.40	٠,	—Safety or roted valves:		
	.10	4.	 C1 a kind commonly used with domestic hot water systems 	kg.	13%

	Art	No. 2	0, 1998	CUSTOMS AND EXCISE ACT, 1998			
		2	_		kg	Iree	
8481.80			—Other app:	ences re of flow Currer valves, of a kind commonly used with domestic.			
	VI	3		e) systems	kg	13%	
	07	2	- Valves	of a kind commonly used with rubber phountail, tyses or inner-	_		
	.09			ol a long commands, scarl at the other entiremble actual in	kg too	18°,	
		0		of in kind commonly used with other initiatable arcoles	kg	15%	
	٠.	-	ar slup	hoppers	kg	13%	
	19	6	 Other 	float operated valves, for use with pipes of an inside			
	27	7		ectional dimension not exceeding 25 mm	kg See	13% 16%	
	_	•		Citerily valves	kij kg	16%	
	_	1	= Other g inside (ate valves of copper alloys, not flanged, for use with pipes of and tross-sectional dimension exceeding, (6 mm but not exceeding)		10%	
	72	2	Наре б	things freefuding free-ristinguisting appliances and flashback	kq	3177	
	٠			rs for gases)	kq	10%	
		0		both, Shower or sink whate holes and plugs therefor	kg	16%	
	7.9	J	washba lockina	c) Id let bibbooks, pillar cooks, water mixing trios (bath, isin, tadid, shower in sink type), shower units, water-lank taps, cooking range taps or tagoing terrules for offtake pipes of dicross-sectional dimension bot expeeding 25 min.	kg	124 s	_
	.90	0	= Other .		kg	Iree	٠,
8481 %			Pariso				
		D _	D(Infina)	ly, pressure-reducing, pressure or liow control valves, of a kind- nly used with domestic but within systems.	жэ	13%	
	.10	7		es of a kind commonly used with rupper tyres or inner	kg	18%	
	.15	ß	 Of valv 	es of a kind commonly used with other intratable			
			arhales		kģ	15° s	
	.20	- 1	 C1 flush or stan. 	rivalves of a kind common y used with water closet pants in maly hoppers	kg	13°4	
	.25	5	- Ot hose	a fittings (excluding those of the extinguishing icos)	hg	14%	
	.30	1		n, bath, shower or sink waste holes and plugs therefor	kg	1400	
	.35	2	washba	e and to hit biboocks, piltar cooks, water mixing taps (bath, as n. pidet, shower or sink type), shower units, water-tank taps or cooking range taps	kg	13^,	
	40	0	- Of float	operated valves for ilso with pipes of an inside cress-sectional			
	.45			valves	kŋ 	13°, 15°,	
		G		erby valves	49 40	15%	
		7		per alloys, for gate valvas	kg Kg	10%	
	90	5	- Other	•	kej .	1C%	_
84.82			Ball or Rolls				
8482 11	C		—San byacc				
		a	= Ollanio	outside diameter of less than 31 mm or exceeding			
				N	u	free	
	13	1	გ ი გევ	adial deep groove boatings, single row, with a square bore, with regate of the bore across the square plus outside diameter plus \$ 140 con or more but not exceeding 154 inm.	u	25%	
	:5	5	a Other contact the lost	radial deep groove bearings, single row (excluding angular i bearings and those with a Square bere) with an aggregate of ide diameter plus duiside d'ameter plus width of 61 mm or more.	•		
				exceeding 230 mm	l.	25%	
8-482.20) 2	Other —Tapacod s		L	free	
0.402.21		6	- ქმთიით	I roller bearings of the rolating end cover type, commonly used axtes of italiway rolling stock or Incomplies of an outside.			
			diamel	er of tess than 170 mm "	П	tice	
	.02	? B	rir: 1hier	I roller bearings of the rolating end-cover type, commonly used axies of railway miling slock or locumotives, of an autside or of 170 mm or more but not exceeding 210 mm		20%	
	.03	a 6		I roller bearings of the rotating end-cover type, commonly used	L		
			on the dramet	axles of milway rolling stock or locamalives, of an outside er exceeding 210 mm	Ш	tien	
	.07	0		gs text uding journal roller bearings ut the rotating end-cover of an outside diamater of tess than 31 mm or exceeding 130.			
			ype). v	or any outside diameter (4 less chairs) families etdessing 135	į.	lrue	
		·	-				

	Act	No. 1	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
	09	5	 Bearings (excluding journal roller bearings of the rotating end-cover type), of an outside diameter exceeding 90 mm but not exceeding 130 		fres
	.15	6	Time	u	250.
	.25	7	= Other bearings, single row (excluding flat fartist assemblies and	ь	
	30	з	unifised non-separable assemblies; - Conn assemblies, single ruw (excluding flat throat assemblies), of an inside diameter of 15 min or more but not exceeding 46 mm and with an aggregate of the inside diameter plus width of 31 mm or more but	П	*ree
	.40	0	not exceeding 66 inm - Other cone assemblies, single row (excluding flat thrus)	U	25%
	45	,	assemblies). ⇒ Other cond assemblies, of as inside diameter of 119 min or more but	u	free;
			not exceeding 120 mm. or 131 mm or more but hol exceeding 132 mm	G.	25%
		7	- Other	U	Irec
	8482 50		Spherical roller boarings:		
	111	3	 Bearings, of an include diameter of less than 31 mm or expending 130 mm. 	U	Iree
	.20	0	nnes ung assembles, of an inside diameter of 1 (9mm or more but nut excepting 120 mm, or of 13) mm or viole but not exceeding 132 mm	ų	26°0 ¹
	.90	1	= Olher	Ü	free
	8482 40	D	-Needle roller bearings	ij i	free
	8482 50	-	— Other by endrucal rober bearings	-	
		4	= Journal roller bearings of the rotaling end-cover type, commonly used go the axies of rankway colling stock or occinolives of an outside diameter of 170 mm or more bull not expecting 210 mm	U	20%
	50	1	- Individing assemblies, of actinside diameter of 119 mm or more but not		21: H
			exceeding 120 mm, or of 131 mm or more but sot exceeding 132 mm	U	25%
		0	Other	П	Ireo
	64 B2.80	9	— Other, inclining chimbined balarother bearings	П	fre:
	B4R2.9		—Parts		
	8482.91		 Bally needles and collect: Rollers, lapered of a maximum diameter not exceed no 10 mm. 	ka	25%
		5	Other	kg kg	Iren
	8482.99	, ,	= Other:	w.il	111,11:
		. 5	Outor rings of racial deep groove ball bearings with grooved ball track in type, finished (excluding those of an uuts di diameter of less than 31 min or expecting 136 min). Outor rings of racial deep groove ball bearings with grooved ball track. The property of the p	kg	25°.
	.52	2	 Outer rings (cups), single row of toperant roller begings, finished (excluding those of an outside diameter of less than 35 mm or exceeding 90 mm), with an aggregate of the outside diameter plus 	_	200
	5.7	5	 Width of 49 mm or more but not exceeding 03 mm Outledrings of job held for bearings, limithed, of an outside distributed in 195 mm or of 207 mm or 	kg	25°»
	150		more but not exceeding 209 mm Inner rings of rad at deep groove ball bearings with grooved ball track.	kij	50°"
	23	9	on puter drametor, "mished (excluding those of an obliside diameter of less than 20 min or exceeding 95 mm)	kg	25%
	.31	0	 Inner rings (unassembled cores) single row of tapered roller bearings finished, of an inside distincter, of 15 mm or move out not exceeding 46 mm, with an aggregate of the inside diameter plus width of 31 mm or move but not exceed no 50 rom. 		25%
	tir.	1 6	- Ciher	kg kg	frise
94.83			Transmission Shafts (Including Cam Shafts and Crank Shafts) and Cranks; Bearing housings and Plain Shaft Bearings: Gears and Gearing: Balt or Roller Scrows; Gear Boxes and Other Speed Changers, Including Torque Converters, Flywheels and Pulleys, Including Pulley Blocks; Clotches and Shaft Couplings (Including Universal Joints):		
	6483 10	0	 Transmission shalls (including cam shalts and crank shalls) and cranks 	u	free
	8463.20	5	Bearing housings, incorporating ball or roller beautigs.	П	free
	8463.00		—Bearing housings, not inconversing will corellor hearings; plant shall bearings:		
		7	Plain shall bearings, of an kind consisting of tialves, with an inside giameter not exceeding 125 min and a wall thickness of less than 5 mm.	Ц	20%
	93) 5	• Other	Ū	treo
	8483.40		 Gears and gearing textluding toothed wheels, chain sprockets and other transmission elements presented separately), bull or roller screws, gear baxes 	•	
			and office: Speed changers, inclusing forque converters	U	1ree
	8483 50	9	—Flywheels and pulleys, including pulley blocks	L‡	Iree

	Act No. 2		20, 1998 CUSTOMS AND EXCISE ACT, 1998		
	8483 6C	3	Coatchins and shall couplings (maliding universal to his)	ų.	liee
	8483 90	7	—Parts	kg	tree
34.84			Gaskets and Similar Joints of Metal Sheeting Combined With Other Material or of Two or More Layers of Metal; Sots or Assortments of Gaskots and Similar Joints, Dissimilar in Composition, Put up in Pouches, Envelopes or Similar Packings; Mechanical Seals:		
	8484.10		 Gaskels and similar joints of motal sheeting combined with other material or of two or more layers of motal 		
	.10	1	 Identifiable for use solely or principally in machinery, plant, stationary engines or leaders (excluding road fractors) 	kg	ger*
	.90	3	- Olher	kg	14%
	8484 20	9	Mechanical soats	8g	free
	B484.90		—Other:	-	
	10	θ	- Identifiable for use salely or principally in machinery, plant, stateonary		
			engines or tractors (excluding road tractors)	kg	free:
	.90	6	- Officer	kg	14%a
B4.B5	R495 10	я	Machinery Parts, Not Containing Electrical Connectors, Insulators, Colls, Contacts or Other Electrical Features, Not Specified or Included Elsewhere in This Chapter: 5° ps' or boats, propellers and blades therefor	ber	Iroe ·
	8485.90	΄.		kg	
			—Other	kg 	Iree
B4.B4			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:		
	6484.10		 Gasket) and similar joints of metal shooting combined with other material or of two or more layers of metal. 		
	:0	ı	 Identifiable for use solely or principally in machinery, plant, stationary engines or tracrors (excluding load traclors) 	kg	(rēd
	90	ŝ	⊆ Other	kg	1426
	8484.20	9	—Mechanical seals	kg	free
			Olhar:		
	8484,90		01.0		
	8484,90 .10	8	 Identifiable for use solely or principally in machinery, plant, stationary 	ka	tree
	.10	8 5	 Identifiable for use solely or principally in machinery, plant, stationary origines of tractors (excluding road tractors) 	kg kg	fr <u>ee</u> 140.
84.85	.10	-	 Identifiable for use solely or principally in machinery, plant, stationary 	•	
84.85	.10	-	- Identifiable for use solely or principally in machinery, plant, stationary engines of tractors (excluding road tractors) - Other Machinery Parts, Not Containing Electrical Connectors, Insulators, Coils, Contacts or Other Electrical Features, Not Specified or Included Elsewhere	•	

ď,

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 85

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

NOTES

- This Chapter does not cover the following:
 - Bredincally warmed blankers, bed pade, foot-malfe or the (x)-, electrically warmed objitting, footwear or our pade or other efectives) y warmed articles were on or about the person;
 - dn. Articles of glass of heading No. 70 11, or
 - (c) Electrically broated furniture of Chapter 94
- 2 Freedings Nos. 85 01 to 85 04 do not apply to goods described in heading No. 85 11, 85.12, 85.40, 85.41 of 85.42, rownwar metal lank mercury are feel hers remain classified in heading No. 85 04.
- 3 Freatung No. 85.09 coversionly the following electro-mechanical machines of the kind commonly used for domestic curposes. (in: Vacuum, cleaners, Boor octishers, food graders and moters, and trudier vegetable juice extractors, of any mass;
 - (b) Other chackings provided the imast, it such chackings does not expend 20 kg. The bead or dises not however, apply to larged verballing or recycling bloods incorporating a tan, whether or not filted with filters intereding No. 84.14), centralogal clothes-dryers (heading No. 84.21), dish washing machines (heading No. 84.22), coast-pool warming machines (heading No. 84.50), of er or of per inching machines (heading No. 84.22), capting machines (heading No. 84.22), clother machines (heading No. 84.22), electric sensors (heading No. 85.08) or to electrothermic appliances (heading No. 85.18).
- 4 For this purposes of meading No. 85 34 "printed provide" are excepts obtained by forming an animsulating pase, by any printing process (for example, empossing, plating-up, eleming) or by the "lifer circust" technique, conductor elements, contacts or either printed components (for example, inductances, resistors, capacitars) alone or interconnected according to a pro-estate shield pattern, except deminds which can produce, receipt, modurate or simplify an electrical signal (for example, semi-conductor elements).

The expression "printed circulal docs not cover article combined with elements other than those obtained during the printing process, non-does it cover into vibual, discrete resistors, capacitors or inductances."

Of nyor Mick-Cimicrosity comprising passive and active elements obtained during the same technological process are to be classified in heading No. 35-42.

- 5 For the purposes of headings Nov. 85 41 and 55.42.
 - (A) "Diodes, Panasitors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field.
 - (B) ITE economic integrated discuss and in cross-sembles' ansi
 - (a) Monobilitie integrated circuits in which the pircuit elements (diposes, transistors, tesisters, capacitors, interconnections electoral) are created in the mass (assentially) and on the surface of a sumptoriductor inational (doped pilicon for example) and are insecurably usondated.
 - (b) Hyped integrated disculs in which passive elements (resistors, capacitors, interconnections, element), obtained by sum- or to ok-him technology, and active elements (diodes, mass stars, monorthic integrated projets, electers), obtained by summond active technology, and combined to all intents and purposes indivisibly, on a single insulating substrate ig ass, ceramic, attetera). These circuits may also include discrete components.
 - (a) Microbasental as of the moulded module, micromodule or similar types, consisting of disprete, notice or both active and passive, components which are combined and interconnected. For the class fication of the articles defined in this Note, headings. Nos. 85.41 and 85.42 and, take propagative over any other housing in this Schoolide which might cover them by reference to, in participar, their function.
- G. Hacords, Tapes and other mode, of heading No. 85,23 or 85,24 remain classified in those headings, whether or not they are presented with the apparatus for which they are merced.
- 7 For the purposes of breiding No. 85,48, fiscent printing od a, spent printing baltimes and spent electric accumulators' are those which are nother usuable as such because of breakage, cuting-up, wear or other reasons, nor capable of bring nonlineal.

SUBHEADING NOTE

1 Sulfilleading Nos. 8519 92 and 8527 12 cover only cassette players with built-in amplifiers, without built-in loudspeaker capable of operating without an external sounce of electric power and the dimensions of which do not exceed 170 mm x 190 mm x 45 mm.

ADDITIONAL NOTES

 For the purposes of this Chapter, the expression "recorded books as defined in Additional Note": to Chapter 85" means the oral narration of the taxt of printed publications, recorded onto gramophone records, magnetic tages, compact cises or similar mind a without any added commentary.

			Statis-	
Head- Şub-	C		Btical-	Rate of
ing heading	D	Article Description	Unit	Duty

85.00

Electrical Machinery and Equipment and Paris theraof; Sound Recorders

 and Reproducers, Television Image and Sound Recorders and Reproducers, and Parts and Accessories of such Articles

	Act 2	Šø.	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
85.01			Electrical Motors and Generators (Excluding Generating Sets):		
G5.G1	8901 (0	3	Motors of an extra ordered grade and 37.5 W	u	free
		в	—Universal AC DC indices of an output exceeding 37.5 W		tice
	8501.3	•	Other BC matrus, DC generators:		
		9	. Chan dutout not exceeding 750 Williams		lree
	8501 32	5	Citing datast exceeding 750 Wiput not exceeding 75 kW		lree
	8501.33	ı	 Ot as output experiency 75 kW but not expending 375 kW in		lree
	6501.34	а	Of an output workering 375 kW	Ŀ	Iree
	8501.40		—Other AC motors is right phase.		
	95	Э	 Molecular suspections ending 87 bits. The televing Maters with a extending thems of which the impth controls to times the outside dumenter motors linear aids valve actuators commutator motors. symmetricals relate and représent molecular motors. 	II	tus:
	90	2	- Other	U	20 h
	ASC1 5		- Other AC matters involuphase		
	8501.51		 Of an output not expecteding 750 W 		
	15	6	Motors with a cymonical tracte of which the length exceeds 5 limes the routside discretion motors if hed with valve actuators, commutator motors, synchropous mintors and resultant induction motors.	L;	lren:
	90	3	- Ottlet .	u	244
	8501.52		Of an output exceeding 750 W put not exceeding 75 kW		
	.15	2	 Wotors with a cytendrical framio of which the length exceeds 5 times the outside diameter implies title with valve actuators, commutator motors, synchronous motors and repulsion refuction motors. 	u	figg
	90	7	- Other	Ш	2473
	6501 53		Of an output exceeding 75 kW		
	15	9	 Motors with a cylindrical traine or which the length exceeds 5 limes the outside darmeter, motors food with valve advators, communator motors, synchronous motors, repulsion advators motors and tangue motors. 	u	4ree
	90	ē	· Offer	u .	20%
	8501.6		AD generators (alteriators)	_	
			•		
	8501.51	2	 Of an indiput not exceeding 75 kVA 	21	Into:
	8501 62 850 - 99	9	Of an output exceeding 75 kVA but not exceeding 375 kVA	u	1ree
	8501 83	S	 Q1 an unitgot extreeding 375 kVA bit hot exceeding 750 kVA 	.:	lrese:
	8501-64	•	Of an oulput exceeding 750 kVA	U .	tree
85.02			Electric Generating Sets and Rotary Converters.		
	8902 1		Generalen nets with compress or significant internal contrastion period enginess (diesel or som-diesel ampines)		
	8502 11	3	# Ghan output not exceeding 75 kVA	:1	20%
	5502 12	1	 Of an orthod vacceding 75 kVA bin not exceeding 375 kVA 	ų.	20 .
	8502 13	ñ.	Change the Late of the Control of th	Ш	20%
	6502.20	:	 Generating siets with sparking of an internal combustion proton engines. 	11	frase
	8502.31	2	- Other generatory sers - Wind-powered		*ree
	8502.39	3	- Other	u lı	fice
	6502.40	a	Electric intary convertors	U U	20%
				•	
85.03	A503.00		Parts Sultable for Use Solely or Principally With the Machines of Hoading No. 85.01 or 85.02: — Actors or aumittees, with an outside cross proficial dimension, exceeding 57.		
	20		ram hut not exceeding 200 mm. —Statoro or stator pages, whether or not wound, with an inside criss-sections.	kg	17°c
			dimension exceeding 57 mm but not exceeding 200 mm	kg	1772
	90	•	Other	kg	5°^
85.04		• • •	Electrical Transformers, Static Converters (For Example, Rectifiers) and Inductors:		
	8604 10	-1	- Balasts for discharge funds or tables	Li	tree
	8504.2		Enjuid defines a transformers		
	8504 21	5	 Having a power handling capacity not excounting 650 kVA. 	u	Irac
	8504 22	:	 Having in power handing capacity exceeding 650 kVA but not exceeding 10,000 kVA 		Iree
	8504 23	θ	exceeding 10 000 kVA Having a power handling capabily exceeding 10 000 kVA	u u	Iree
	6904.3	.,	— Opage: Iransfermers	•	

# # # # # # # # # #	Act No. 20, 1998	CUSTOMS AND EXCISE ACT, 1998		
16.KVX.	8504 31 9 = H		u	rree-
E304 30	8504 32 6 = 1- 1	raving a power hondling copoutly exceeding 1 kVA but not exceeding 6 kVA.		4res
Spot 34 9 - harring a consert natificing Capitanty extending 500 kVA 0 free	6504/33 /2 ≃ ∺	aving a power handling capacity excepting (fi) kVA out not excepting in		
### 1503-150 b — Stajec convoicting ### 1503-150 c — Order monoclass ### 1503-150 c — Order ### 1			_	
85.04.50 Purple Provided Purple			-	-
85,05			_	
Biology			_	
Marchestance	85.05 Electr Perms Magno Perma Electr Heads	o-magnets: Permanent Magnets and Articles Intended to Become arent Magnets After Magnetisation: Electro-magnetic or Permanent et Chucks, Clamps and Similar Holding Devices: Electro-magnetic or arent Magnet Chucks, Clamps and Similar Holding Devices: o-magnetic Couplings, Clutches and Brakes; Electro-magnetic Lifting 6:		
8595.11 4 - Ol motol				
8505.17 5		•	ш	Iree
8505.30 2 Electromagnotic libral people 0 Inea				
850.50			_	•
850.90			-	
85.06 Primary Cells and Printary Batteries:				_
Manganeso dioxide				
10 9		•		
10 9 Dither, of a prograf not exceeding 7 mm; 0 10%	05.2 . 0	Cylindrical folian external volume exceeding 300 cm ³	U	101.
25 7 Cohen. Cynndrical (excluding those of a lie ght not excluding 7 mm) of a diameter exceeding 19 mm.			-	*ren
24°v 24°v 25°c 26°c	25 7 F C	Other, by indical (excluding those of a lie ght not excluding 7 mm), or		16%
8506.30			_	
10% 10%			ш	24 0
10 8 Other, of a noigni holiococoding 7 mm; 11 Imp; 25 6 Other, by indicat local using those of a height not expecting 7 mm; of a diameter exceeding 19 mm 10 244 8506 40				10%
25 6 Other, cy indictal text using those of a height not exceeding 7 mm, of a diameter exceeding 19 mm		·	_	
a diameter exceeding 19 min			"	11111)
8506 40	20 11 - 0	i diameter exceeding 19 mm	Ш	10%
8506-40		·		244
10 2 Other, cylindrical loss fuding those of a height not exceeding 7 mm; of a diameter exceeding 19 mm.				
25	.05 B = C	ly indrical, of an external volume excessing 300 cm ²	L	10°.
25	10 2 = 0	Other, of a neighbort exceeding 7 min	u	Iree
8506 50	.25 0 - 0	Other, cylindrical (excluding those of a height sot exceeding 7 mm), of		
8506 50		diameter exceeding 19 mm	LP	1.0%
105 0	90 0 - 0	Albert	u	2-10-5
10				
10 5 Other cylonomical (excluding those of a height not exceeding 7 min), of a thameter exceeding 19 min.			Ü	10%
a triumeter exceeding 15 min			u	Irea
8566.60	5 - 5 د.	Other, cylindrical (excluding those of a height not exceeding 7 min), of a		115
B506.60				
10 1 Other of an external volume expending 300 cm 0 10 10 10 10 10 10 10			U	74° r
10 1 Other, of a height not exceeding / mm U Pee 25 5 Other cylindrical (excluding those of a height not exceeding 7 mm), of a claimator exceeding 10 mm U 10 5 10 5 10 10 10 10				Uto -
25 5 - Other cylindrical (excluding those of a beight not exceeding 7 ner), of a claimator exceeding 10 ner. U 10 s .90 4 - Other . U 24% 6506 80 Other		Nitrae all a tra anti-rat announcement / anno	_	
10 10 10 10 10 10 10 10		*	u	ree
190 A = Other U 24%			Ш	10 3
6506 AC			_	
10 6 4 Cylindrisal of an external volume exceeding 300 cm 0 10% 10 6 Ciliner, of a height not excessing 7 mm 0 166 25 9 Other, cylindrical (excluding those of a height not exceeding 7 mm), of a parameter exceeding 10 mm 0 10% 30 9 Ciliner 0 24% 8506.00 8 Parts 9 9 9 9 8507 10 10 10 10 10 10 10 8507 10 10 10 10 10 10 10			-	
10 C = Other, of a height not excessing 7 mm u hec 25 9 - Other, cylopadad (exchaining those of a height not exceeding 7 mm), of a parameter exceeding 10 mm u 10% 30 9 = Other u 24% 8506.00 8 - Parts vg fice 85.07 Electric Accumulators, including Separators Therefor, Whether or Not Rectangular (including Square); 8507.10 **5 — Lead-apd, of a kirkt ideal for sturbing piston rangeles u 5%		•	Ш	1014
25 9 - Other, cylindrical (excluding those of a horyn) not exceeding 7 min), of a plannoter exceeding 10 min. In 10% 90 9 - Other		•		
### ### ##############################	25.9 - 0	Other, cylebbook (exchaing those of a beight not exceeding 7 min), of		
85.07 Electric Accumulators, including Separators Therefor, Whether or Not Rectangular (Including Square): 85.07 - Lead-appt of a kirst esed for sturing piston rangeles		• • • • • • • • • • • • • • • • • • • •	_	
85.07 Electric Accumulators, Including Separators Therefor, Whether or Not Rectangular (Including Square): 8507.10 **5 —Lead-acid, of a kirxt esed for sturing piston rangeles				
Rectangular (Including Square): 8507.10 **5 — Lead-apid, of a kindlesed for sturing piston rangeles	auco.00 a - Par		9	
8507 10 145 — Lead-apid, of a kind used for sturting piston rangenes				
	•			64.
9347 24				
	3307 ZG - CM	or sacrada ocadinardors	ш	1126

	As	t No.	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
	8507.30	4	—Nickel-esamium	υ	Iree
	8567.40	3	Nickel iron	П	See
	8507.80	7	— Other accomulators	U	free
	8907.90	•	Paris	×ij	10.95
 BO.	· · · · · · · · · · · ·	· - · · ·	Electro-mechanical Tools For Working in The Hand. With Self-contained		
	E===		Electric Motor:		4
	8508 1D	٥	Drisiof all kinds	li .	tree
	8508 80	3	Saws	u	1rec-
	8508 BD		Other tools		
		Сь	 Outrors of the risk line type, surfable for outring fawn edges 	LI	18*.
		iC 6	- Olher	ŢΓ	Iree
	R505 90		- Parts		
		02 06	For the tools of subheading Nn. 8508 60 10	kg kg	rgt. Iree
			· · · · · · · · · · · · · · · · · · ·		
5.09			Electro-mechanical Domestic Appliances, With Self-contained Electric Motor:		
	8509.10		— Vacuum cleaners:		
		9.7	 With one or more electric motors of a lola, output not exceeding 1, 000 W and a value for duty purposes not exceeding R300 	ıJ	20%
	a	s a	∸ Other	u	5°:
	8509.20	7	—Floor polishers	u	20%
	8509.30	,	Krichen waste disposers	u	fice
	8509.30	Б	Food grinders and mixers: fruit or vegetable (side extractors)	U	tree
	8509.80	4	—Other appliances	-	100
			• • • • • • • • • • • • • • • • • • • •	U ka	20%
	8609.90	<u></u> .	- Parts	kg 	2 0°c
5.10			Shavers, Heir Chippers and Hair-removing Appliances, With Self-contained Electric Motor:		
	8510.10	2	—Shavers	u	trec
	6510/20	7	Hart slippers	ū	tree
	8510 30				Iree
			—Har removing appliances	- 11	II byby
		12	—Har removing appliances	U ke	-
 5.11	6510.90	9	—Parts	kg	Iree
5,11	6510.90		—Parts 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 Pluga and Glow Plugs, Starter Motors); Generators (for Example, Dynamos, Alternators) and Cut-outs of a Kind used in Conjunction With Such Engines:		-
5,11	6511.10		—Parts 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: — Sparking plugs:	kg 	Irae
5,11	6510.90 6511.10	<u>.</u> .	—Parts 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: — Sparking plugs: — Identifiable for use solely or principally with aircraft or tractor engines.	kg u	Irae Irae
5,11	6510.90 6511.10	ic 3	—Parts 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: — Sparking plugs: — Identifiable for use solely or principally with aircraft or tractor engines. — Other	kg u u	Iree !'ee 10°4
5,11	6511.10 6511.20	<u>.</u> .	Parts	kg u	Irae Irae
5,11	6511.10 6511.20 8511.30	ic 3 30 i	—Parts	kg u u	Iree !'ee 10°4
5,11	6511.10 6511.20 8511.30	ic 3	Parts	kg u u	Iree !'ee 10°4
5,11	6511.20 8511.30	ic 3 30 i	—Parts	kg u u	Irae Iraa 10°4 free
5,11	6511.20 8511.30	ic a 80 i 6	—Parts . 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 Pluga and Glow Plugs, Starter Motors); Generators (for Example, Dynamos, Alternators) and Cut-outs of a Kind used in Conjunction With Such Engines: — Sparking plugs: — Identifiable for use solely or principality with aircraff or tractor engines. — Other — Ignition magnetos, magneto-dynamos, magnetion flywhools — Distributors and ignition coils, identifiable for use solely or principally with motor withdole engines. — Other .	kg u u	Irae Pec 10° free 17°
 5,11	6511.40	ic a 80 i 6	—Parts	kg u u	Irae Pec 10° free 17°
 5,11	6511.40	ic a 200 i c c c c c c c c c c c c c c c c c c	Parts . 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: - Sparking plugs: - Identifiable for use solely or principally with aircraff or tractor engines. Other - Ignition magnetos, magneto-dynamos, magnetics flowbooks - Distributors and ignition coils, identifiable for use solely or principally with motor withingle engines - Other . - Starter motors and dual purpose startor-generators = Identifiable for use solely or principally with motor vehicle engines	kg u u u	Irae Irae 10° a free 17° a free
55,11	6511.40 8511.40	ic 3 80 1 6 80 7 90 5	— Parts . 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: — Sparking plugs: — Identifiable for use solely or principally with aircraff or tractor engines. — Other — Ignibon magnetos, magneto-dynamos, magnetic flywhools — Distributors and ignition coils. — Distributors and ignition coils, identifiable for use solely or principally with motor withide engines. — Other . — Starter motors and dual purpose startor-generators. — Identifiable for use solely or principally with motor vehicle engines. — Other .	kg u u u	free 10° n free 17° n free
55,11	6511.20 8511.20 8511.30	10 9 20 1 20 7 20 0 15 8 20 5	Plants . 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 Coits, Sparking Plugs and Glow Plugs, Starter Motors); Generators (for Example, Dynamos, Alternators) and Cut-outs of a Kind used in Conjunction With Such Engines: - Sparking plugs: - Identifiable for use solely or principally with aircraff or tractor engines. Other - Ignition magnetos, magneto-dynamos, magnetic flywhools - Distributors and ignition coils. - Distributors and ignition coils, identifiable for use solely or principally with motor withide engines. - Other . - Starter motors and dual purpose startor-generators. - Identifiable for use solely or principally with motor vehicle engines. - Other . - Other .	kg u u u	Irae Irae 10° a free 17° a free
55,11	6511.20 8511.20 8511.30 8511.50	10 9 10 7 90 0 15 8 90 5 20 9	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: - Sparking plugs: - Identifiable for use solely or principally with aircraft or tractor engines. - Other - Ignition magnetos, magneto-dynamos, magnetic flywhools - Distributors and ignition coils - Distributors and ignition coils, identifiable for use solely or principally with motor within engines - Other - Starter motors and dual purpose startor-generators - Identifiable for use solely or principally with motor vehicle engines - Other - Other generators. - Identifiable for use solely or principally with motor vehicle engines	kg u u u u u	tree tree 10° free 17° tree 17° tree
5,11	6511.20 8511.20 8511.40 9511.50	10 9 10 7 10 5 8 90 7 20 9 7	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 Pluga and Glow Plugs, Starter Motors); Generators (for Example, Dynamos, Alternators) and Cut-outs of a Kind used in Conjunction With Such Engines: - Sparking plugs: - Identifiable for use solely or principally with aircraft or tractor engines. - Other - Ignibon magnetos, magneto-dynamos, magnetic flywhools - Distributors and ignition coils, identifiable for use solely or principally with motor within engines - Other - Starter motors and dual purpose startor-generators = Identifiable for use solely or principally with motor vehicle engines - Other - Other generators - Other use solely in principally with motor vehicle engines - Other	kg u u u u u	Irae Irae 10° free 17° free 17° free 17° free
5,11	6511.20 8511.40 8511.50 8511.60	10 9 10 7 90 5 8 90 5 20 9 9 8	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: - Sparking plugs: - Identifiable for use solely or principally with aircraff or tractor engines. Other - Ignition magnetos, magneto-dynamos, magneticn flowbooks - Distributors and ignition coils Distributors and ignition coils, identifiable for use solely or principally with motor whiche engines Other. - Starter motors and dual purpose startor-generators Identifiable for use solely or principally with motor vehicle engines Other. - Other generators Identifiable for use solely or principally with motor vehicle engines Other	kg u u u u	Iree Iree 10° free 17° free 17° free 17° free 17° free Iree Iree
5,11	6511.20 8511.20 8511.40 9511.50	10 9 10 7 10 5 8 90 7 20 9 7	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 Pluga and Glow Plugs, Starter Motors); Generators (for Example, Dynamos, Alternators) and Cut-outs of a Kind used in Conjunction With Such Engines: - Sparking plugs: - Identifiable for use solely or principally with aircraft or tractor engines. - Other - Ignibon magnetos, magneto-dynamos, magnetic flywhools - Distributors and ignition coils, identifiable for use solely or principally with motor within engines - Other - Starter motors and dual purpose startor-generators = Identifiable for use solely or principally with motor vehicle engines - Other - Other generators - Other use solely in principally with motor vehicle engines - Other	kg u u u u u	Irae Irae 10° free 17° free 17° free 17° free
	6511.20 8511.20 8511.30 8511.50 8511.60 8511.90	10 9 10 7 90 5 8 90 5 20 9 9 8	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: - Sparking plugs: - Identifiable for use solely or principally with aircraff or tractor engines. - Other - Ignition magnetos, magneto-dynamos, magnetic flywhools - Distributors and ignition do is, identifiable for use solely or principally with motor withdeel engines - Other. - Starter motors and dual purpose startor-generators = Identifiable for use solely or principally with motor vehicle engines - Other - Other generators. - Identifiable for use solely or principally with motor vehicle engines - Other - Other use solely or principally with motor vehicle engines - Other use solely or principally with motor vehicle engines - Other use solely or principally with motor vehicle engines - Other use solely or principally with motor vehicle engines - Other use solely or principally with motor vehicle engines - Other use solely or principally with motor vehicle engines	kg u u u u	Iree Iree 10° free 17° free 17° free 17° free 17° free Iree Iree
	6511.20 8511.20 8511.30 8511.50 8511.60 8511.90	10 9 10 7 90 5 8 90 5 20 9 9 8	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 Colis, Sparking Pluga and Glow Plugs, Starter Motors); Generators (for Example, Dynamos, Alternators) and Cut-outs of a Kind used in Conjunction With Such Engines: - Sparking plugs: - Identifiable for use solely or principally with aircraft or tractor engines. - Other - Ignition magnetos, magneto-dynamos, magnetion flywhools - Distributors and ignition cells, identifiable for use solely or principally with motor vehicle engines - Other - Other - Starter motors and dual purpose startor-generators = Identifiable for use solely or principally with motor vehicle engines - Other - Other generators Identifiable for use solely or principally with motor vehicle engines - Other - Other equipment - Other equipment - Other lable for use solely or principally with motor vehicle engines - Other - Other lable for use solely or principally with motor vehicle engines - Other - Other lable for use solely or principally with motor vehicle engines - Other - Other lable for use solely or principally with motor vehicle engines - Other - Other lable for use solely or principally with motor vehicle engines - Other - Other lable for use solely or principally with motor vehicle engines - Other - Other lable for use solely or principally with motor vehicle engines - Other - Other lable for use solely or principally with motor vehicle engines - Other	kg u u u u	Iree Iree 10° free 17° free 17° free 17° free 17° free Iree Iree
35.12	6511.20 8511.20 8511.30 8511.50 8511.50	10 2 20 1 20 2 20 3 20 3 20 3 80 7 8	Electrical Ignition or Starting Equipment of a Kind used for Spankrightkion or Compression-ignition internal Combestion Engines (for Example, Ignition Magnetos, Magneto-dynamos, Ignition Coils, Spanking Pluga and Glow Plugs, Starter Motors); Generators (for Example, Dynamos, Alternators) and Cut-outs of a Kind used in Conjunction With Such Engines: - Spanking plugs: - Identifiable for use solely or principally with aircraft or tractor engines. Other - Ignition magnetos, magneto-dynamos, magnetion flowbooks - Distributors and ignition coils - Distributors and ignition coils, identifiable for use solely or principally with motor whiche engines - Other - Starter motors and dual purpose startor generators = Identifiable for use solely or principally with motor vehicle engines - Other - Other - Other generators Identifiable for use solely in principally with motor vehicle engines - Other - Core equipment - Parts - Electrical Lighting or Signalling Equipment (Excluding Articles of Heading No. 85.39), Windscreen Wapers, Defrosters and Demisters, of a Kind Used for Cycles or Motor Vehicles:	kg u u u u kg	Iree 10° A free 17° A free 17° A free 17° A
	6511.20 8511.20 8511.30 8511.50 8511.50 8511.90	10 3 10 7 20 5 8 90 7 8 20 9 9 1 8 20 9 1 1	Electrical Ignition or Starting Equipment of a Kind used for Spark-ignition or Compression-ignition Internal Combetton Engines (for Example, Ignition Magnetos, Magneto-dynamos, Ignition Coils, Sparking Pluga and Glow Plugs, Starter Motors); Generators (for Example, Dynamos, Alternators) and Cut-outs of a Kind used in Conjunction With Such Engines: - Sparking plugs: - Identifiable for use solely or principally with aircraft or tractor engines. Other - Ignition magnetos, magneto-dynamos, magnetion flowhoods - Distributors and ignition coils, identifiable for use solely or principally with motor whiche engines - Other. - Starter motors and dual purpose startor-generators - Identifiable for use solely or principally with motor vehicle engines - Other - Other generators Identifiable for use solely in principally with motor vehicle engines - Other - Other could be for use solely in principally with motor vehicle engines - Other - Other generators Identifiable for use solely in principally with motor vehicle engines - Other - Other could be for use solely in principally with motor vehicle engines - Other - Other space of the could be solely in principally with motor vehicle engines - Other - Other could be for use solely in principally with motor vehicle engines - Other - Other space of the could be solely in principally with motor vehicle engines - Other could be solely in principally with motor vehicle engines - Other could be solely in principally with motor vehicle engines - Other could be solely in principally with motor vehicle engines - Other could be solely in principally with motor vehicle engines - Other could be solely in principally with motor vehicle engines - Other could be solely in principally with motor vehicle engines - Other could be solely in principally with motor vehicle engines - Other could be solely in principally with motor vehicle engines - Other could be solely in principally with motor vehicle engines - Other could be solely in principally with motor vehicle engines - Other coul	kg u u u u kg	Iree Iree 10° free 17° free 17° free 17° free Iree Iree Iree
	6511.20 8511.20 8511.30 8511.50 8511.90 8511.90	10 9 10 7 20 9 9 9 8 2 20 9 14 4	Electrical Ignition or Starting Equipment of a Kind Used for Sparkrightion 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; — Sparking plugs: — Identifiable for use solely or principally with aircraft or tractor engines. — Other — Ignibon magnetos, magneto-dynamos, magnetic fiveheals — Distributors and ignition coils. — Distributors and ignition coils. — Other. — Starter motors and dual purpose startor-generators. — Identifiable for use solely or principally with motor vehicle engines. — Other. — Other generators. — Using fable for use solely in principally with motor vehicle engines. — Other. — Other. — Other. — Other use solely in principally with motor vehicle engines. — Other. — Other use solely in principally with motor vehicle engines. — Other. — Other use solely in principally with motor vehicle engines. — Other use priorit. — Parts. Electrical Lighting or Signating Equipment (Excluding Articles of Heading No. 85.39). Windscreen Wipera, Defrosters and Demisters, of a Kind Used for Cycles or Motor Vehicles: — I ghtting or visual signating equipment of a kind used on poycles. — Other lighting or visual signating equipment of a kind used on poycles.	kg u u u kg	Iree 10° / free 17° / free

CUSTOMS AND EXCISE ACT, 1998

85.13			Energy (For Lighting Eq.	ectric Lamps Designed Example, Dry Batteries uipment of Heading No.	s. Accumulators, Mag 85.12):	netos) (Excluding			
	8513.10		—Lamμs .				u	tree	
	8513.90	i	—Ра п я				kg	!ree	
9 5.14			and Ovens:	Laboratory Electric (Inc. Other Industrial or Lab	luding Induction or Di	electric) Furnaces		·	
			Equipment:					le	
	8514.10			is heated furnaces and over			U	lree .	
	8514 20			or dielectra furnaces and ('n	lvee	
	8514.30	Ų		aces and overs			J	l-ee	
	5514.40			labon ar a electric heating	1. 1.		×ίι	face	
	8514.00	:	Parts				19	tree	
85.15			Electric (Inc Beam, Ultra Brazing or	duding Electrically Heati senic, Electron Seam, M Walding Machines and ectric Machines and Ap	ed Gas), Laser or Oth- lagnetic Pulse or Plas Apparatus, Whether	er Light or Photon ma Arc Soldering, or not Capable of			
	8515.1		—Brazing or	so during machines and a	эррандо:				
	8515.11	:	- Salder	ing irons and gons .			U	!ree	
` `	8515 10		Other :				L	!ree	
	8515.2		- Machines	and apparatus für résistar	ice welding of metal				
	8515.21			riparity automatic	_		y.	Iree	
	8515.89	:	• Other				u	Iree	
	85153			and apporatus for and (be					
	8516(3)	-	– Fully a	countly automatic			9	face	
	8515 39						g.	fiee	
	8515 60	:	Other	machines and apparatus	s		Ш	nee	
	8515.90						λg	*Obser	
85.1 6				tentaneous or Storage					
	B516.10		Curlers, Cu Olher Elect Electric He: — Electric in	mic Hair-Gressing App rling Tong Healers) and ro-thermic Appliances d aling Rosistors (Excludio stantaneous or storage wa	Hand Oryers: Electric of a Kind Used for Oc ng Those of Heading I alor healers and immer	: Smoothing trans; priestle Purposes; No. 85.45); Sion healers:			
		٠٠	ing vat:			"	La	!ree	
		9 5 .					U	20%	
	9516.2			xico: finaling apparatus an	id electriciso i heating a	ippa:alus			
_	2516.21		-	ie healing radiators			U	20 0	
	8516 29		= Other.					0.5	
		10		rva radiators ()			u	24° 0	
	,	90					£1	Z0.2	
	8516 S			iarmia "Zoa-dressing of han	m-drying apparatus				
	8516 31	10	⊢ Hair α	•				er.	
		16 90		d-19p:::			п	20°4	
	-						ш		
	8515 32			hair-dressing apparalus druggi godaranis			U 	20°v	
	6516 33			drying apparatus			u 	24°. 20°.	
	8518.40			• • • • • •			Ш		
	8516.50			vave ovens			U	24%	
	8516 GN		roaste	rs	ing plates, solling r	•	ш	24%	
	85167			ctro-thermic appliances:				2.86	
	8516.71			or lea makers			Ш	24% 24%	
	0516.72			ers			Li	24%	
	8516.79		= Other				C C	24°a	
	8516.80			a heating rosistors:					
		10 .	hr)*-p	ofiable for use solely pates and ovens			U	24%	
		20	 furn: 	titiable for use soleny d acas .	or principally with the		u	Iree	
		90	•	11			Li	20%	
			2.11					•	

	Act	Nn.	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
			·		
85	516.90	B	= Paris'		
	10	15	 For immersion heaters, dentifiable for use so rely or principally lor heating industrial liquids	kg	1ree
	.20	5	For hand type hair digers	kg	573
	.25	Б	- Por electric smoothing irons	kg	20%
	.30	2	 For other electro-informic appliances of a kind used for domestic 		
			pu:poses	kg	244
	.90	6	- Other	k;	20°.
i. † 7			Electrical Apparatus for Line Telephony or Line Telegraphy, including Line Telephone Sets with Cordless Handsets and Telephone Sets with Cordless Handsets and Telephone Sets with Cordless Handsets and Telephone Systems: Videophones:		
9.	517 '		Tetephono sels; videophones		
B5	517.11	4	—Lime relephone sets with cordless handsets	ų.	5%
5(517-19	5	- Other	u	5%
85	517.2		—Facsimite machines and teleprinters		
85	517,21	9	# Facsamile machines	Ш	5%
85	517.22	5	= Teleprinters	u	5%
B5	517.50	6	- Other apparatus, for carrier current the systems or for digital him systems	U	6° :
	517.80	4	—Other apparatus	п .	55.
	517.90		-Parts	ka	free
5.18			Microphones and Stands Therefor; Loudspeakers, Whether or Not Mounted in Their Enclosures; Hondphones, Earphones and Combined Microphone-speaker Sets; Audio-frequency Electric Amplifiers; Electric Sound Amplifier Sets;		
85	51B.1C	1	— Microphones and stands therefor	U	*ree
89	518.2		Loudspeakers, whether or not mounted in their enclosures.		
85	518.21	2	Single loudspeakers, incusted in their enclosures	Ш	*reo
85	518.22	9	 Multiple (oudspeakers, mounted in the same enclosure)	Ш	free
85	518.29	3	= Other	и	free
89	518.30	٥	- Hearlphones, earphones and combined microphone-speakers sets.	Li .	tion
	518.40	-	Aud o-frequency electric ainstitiers	u	Iree
	518 5C	5	- Flectric sound ampuliar sets	-	tree
	518.9C	a		u	
		·	= Parts	ப் 	
5.19			Turntables (Record-decks), Record-players, Cassotte-players and Other Sound Reproducing Apparatus, not Incorporating a Sound Recording Device:		
8	519.10	5	Corn- or disc-operated record-players	U	Iree
8	510.2		Other report players:		
88	519.21	ō	= Wilhout loudspeaker	u	free
85	519.29	7	Other	U	Iree
85	510.3		—Touritables (record-decks):		
85	519.31	Э	= With automatic record changing mechanisms	ü	tree
85	510 39	:	⊆ Other	Ü	Iree
85	519.40	9	= Transcribing machines	i.	tree
	519 %		— Other sound reproducing apparatus.		
	519 92	-1	- Pocket-sizo cassotte players	U	Iree
	519.93	5	- Ciher, casselle-lype	u	free
	519 99	9	- Other	u	lies
5.20			Magnetic Tape Recorders and Other Sound Recording Apparatus, Whether or Not Incorporating a Sound Reproducing Device:		
Į,	526 10	5	 Digital of machines not capable of operating without an external source of power. 	u	l'ee
	520 20	1	—Telephone answering machines	u	free
	5203	'	Office: magnified faith recorders incorporating sound recordinaring apparatus		1 3131
	920 32 520 32	7	- Digital audio type		tree
				u	
	520 33	3	- Other cassetti-type	ų.	free:
	520 39	,	- Other	u	l'ee
B.	520 90	1	Olher	u	free
			Video Recording or Reproducing Apparatus, Whether or Not Incorporating		
5.21			a Video Tuner:		
	521.10	9		u	Iree

	AcC	No. :	20, 1998 CUST	COMS AND E	XCISEAC	CT, 1998			
HP 53			Paris and Accessories Sultable Apparatus of Headings Nos. 85.1	19 to 85.21:		•			
	8522 10		—Pick-up cartridges				kg	нее	
	8522 90	9	- OF9:				kg	lrun	
85.23		•	Prepared Unrecorded Media for Other Phenomena (Excluding Pre			ecording or			
	6523 %		- Magnetic tapes						
	8523 11	2	 Of a walth act is deeding 4. 				Ш	irea	
	6523.12	J	 Of a width assessing 4 mm 		y 6 5 mm		11	foree	
	B523-13	5	 Of a width oxceeding 6.5 m 				Ų	विक्य	
	6523.20	С	- Magnetic discs				П	free	
	8523.3C	Û	 Carda incorporațară a mad. 	retar stope			Ш	*rista	
	6523.90	2	- Othe/				U	troe	
B5.24			Records, Tapes And Other Recorded Phonomena. Including Records (Excluding Products of	Matrices and Mas	Sound or Oth Here for the Po	ner Similarly roduction of			
	8534-10	ë	- Gramophone records				U	tree	
	8524.3		- Ciscs for lasor reading systems:						
	\$524(3)	5	Pot reproducing phenomen	•			u	l*ee	
~ .	8524,32	1	Fur repriid. Cing នគប់។ថា Chly				II	l-ee	
	8524 39	6	· Olher				U	Ireo	
	5524,46	3	Magnatic tapes for repro- image:	ducing phenoine	ea (excludin)	g sound or · ··	υ	free	
	9574.5		- Other magnetic lapes:						
	B594 51	4	 Of a width not exceeding 4. 				LI	free	
	6524.52	Q	. Ot a witth exceeding 4 mm		ց կ,5 տու		П	106	
	8524.53	7	 Of a width exceeding 6.5 m 				Ų	free	
	6524.60 8524.9	S	 Cards incorporating a magnetic Other 				IJ	1166	
	85241)1	2	 For reproducing phenomen 				u	1000	
	8524.99	3	- Other				u	Irec	
⊕ 5.25			Transmission Apparatus to Radio-broadcasting or Televisio Apparatus or Sound Recordin Cameras: Still Image Video Cam	on. Whother or No ig or Reproducin	i incorporatin g Apparatus	g Reception Television			
	8525 \0		Теапытиямог аррагаты».						
	.10	_	= For radio lelephony or radio	o-telography		• •	'n	15%	
	.90	9	- Olhei				П	1:65	
_	8525 20	ß	Transmission apparatus incorpri	irating feception ap	garatus		u	Iree	
`	8525 30	2	— Transmission cameras				U	free	
	8525.40	7	Stitunuge video cieneras and c	ilhiri video osmoru.	recordors		Ш	4000	
85.26			Radar Apparatus, Radio Navig Control Apparatus:			idio Remole			
	B526.10	7	— Hadar apparatus				11	free	
	6526.0		Other.						
	6526.91	3	- Aadic nav gational aid app	gratics			U	free	
	8520 92	6	Radio remole confra appa				ü	tree	
65.27			Reception Apparatus for Radio-broadcasting, Whother or Sound Recording or Reproducer	r Not Combined, i	n the Same H				
	8527 1		 —Padio-broadonst receivers (Apa power, including apparatus of radio-telegraphy 	ible of Operating w apable of Tección	rilhout an exter ng laisa iradio	rna' soutce of telephony for			
	8527.12	3	 Puckut-size radio cassette. 	-players			U	25%	
	8527 13	5	 Other apparatus content apparatus 				La	25°.	
	8527 19	5	Other				u	25%	
	8527 ž		 Radio-krijadosst revevers notic of power, of a kind used in ni- redersing also radio-telephony, o 	iotor vietnos s, inclu	ading appoints				
	8527 21	1	- Combined with sound reco			3	U	25%	
	8527 29	2	≂ Olher				u	25%	

-	L a	V-	26 1009 (2710 T23 50 + 515 T32 2150 + 4 235 + 4440		
	8527 3	. 40.	26, 1998 CUSTOMS AND EXCISE ACT, 1998 — Other radio-broadcast receivers including apparatus outcable of receiver 1 also		
			 Other radio-bloadcast receivers, including apparatus capable of receiver jierso radio-tylinphony or vadio telegraphy. 		
	8527.3%	6	 Combined with sound recording or reproducing apparatus 	u	Iree
	8527 32	3	 Not cumbined with sound recording or reproducing apparatus but combined with a clock 	41	Iree
	8527 39	7	Olher	ti U	logo
	8527.90	7	Other appoints	u	Iree
85.28			Recoption Apparatus for Television, Whether or Not Incorporating Radio-broadcast Receivers or Sound or Video Recording or Reproducing Apparatus; Video Monitors and Video Projectors:		
	8528 1		 Reception apparatus for television, wholmer or not incorporating radio-broadcast receivers or sound receiving or reproducing apparatus. 		
	B528.12		= Calour.		
	10	4	 With a screen size incoreding 3 m x 4 m 	U	¹ree
	.26	1	 Television receivers, not incorporating callbode ray tubes or other screens and not designed to incorporate cathode ray tubes or other screens. 	Ш	*n-ı-
	90	2	- Other	u	301.
	6528.13		 Black and white or other incheshronse 		
	10	3	 With a screen size occopaing 3 m x 4 m. 	Į.	Arrect -
	80	Đ	 Television receivers not incorporating cathode ray tubes or other. 		
			screens and not disagned to imporposate cathode my tubes or other screens.		1ree
	95	•	Cut-	u 	00%
	852B.2	,	—Video manifors.	U	JAN 1
	8528.21		= Chlour		
		2	With a screen size exceeding 3 m x 4 m	u	Iree
	.20	5	- With a screan size riol exceeding 3 m x 4 m	J	30%
	8528 22	•	= Black and while or either morpothrome	u	lore
	8528.30	3	- Video projectors	u	Paa
				*	
85.29			Parts Suitable for use Solely or Principally with the Apparatus of Headings Nos. 85.25 to 85.28:		
	8529 90 8529 90	в	 Agna's and aerial reflection of all kinds; parts so lab's for use therowth. Other 	kņ	l'ee
	.20	9	 Cabinets for felevision receiving sets	kg	Inco
	.50	_	 Filters or separators, for latevision receiving set aerials (1). 	kg	free:
	.60	-	 Tuners (very high frequency or ultra-high frequency) and tuner control idevices, for felevision receiving sets 	kg	free
	.70	5	 Parts of movided plastics or base metal, not incorporating electronic components, for television receiving sets. 	<g.< td=""><td>free</td></g.<>	free
	.ao	2	= Other patis for its evision receiving sels	59 59	30%
	.90	9	= Other	ka	iree
85.30			Electrical Signalling, Safety or Traffic Control Equipment for Railways, Tramways, Roads, Inland Waterways, Parking Facilities, Port Installations or Airtields (Excluding Those of Heading No. 86.08):	*	
	8530 10	θ	—Equipment for railways or transways	LI	free
	8530.80	7	Other equipment	u	10°4
	8530 90		—Parts	-	
	.10	1	= For equipment for railways	kg	Irce
	.50	4	- Other	kg	161,
65.31			Electric Sound or Visual Signalling Apparatus (For Example, Bells, Sirens, Indicator Panels, Burglar or Fire Alarms) (Excluding Those of Heading No. 85.12 or 85,30):		
	8931.10	1	- Burgian or line alarms and similar apparatus	Ш	trer
	8531.20	û	—Indicator passe's incorporating tiquid crystal devices (LCD) or light emitting discres (LED)	u	trec
	6531.80	а	- Other apparatus	П	ties
	8531,90	9	—Paris	äQ	froe
85.32			Electrical Capacitors, Fixed, Variable or Adjustable (Pre-set):		
	8532 1N		 Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVar (power capacitors); 		
	10	2	Of a capacitance exceeding 50 microfarads, for vollages not exceeding 1 000 V(AC) or 2 000 V(DC) (excluding electrolytic capacitors)	kg	4ree
	20	9	- Other, for voltages excaeding 1 000 V(AC) or 2000 V(DC)	ra kg	free free

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85322	—Other lived capacitors:		
6532.21 6	i _ Tanjalum	kg	1ree
6632 22 2	Aluminum electrolytic	kg	freu
8532.23	- Ceramic dielectric, single layer	kg	tree
B\$32.24 (⇒ Geramic die eptrophenthlayer in	kg	Iree
6532.25	- Diplactne of paper or plashes	kģ	Iree
8532.29	= Other;		
15 3	 Designed for use in 50/60 Hz circuits and having a reactive power bandling capabily or less than 0.5 kVar	u	15°
90 2		kg	Iree
8532.30		kg	Irea
8532 OC	· Parts		
.10 1	i · Windings	kg	19%
90	Other .	×α	free
5.33	Electrical Resistors (Including Absorbats and Potentiometers) (Excluding Heating Resistors):	· · · · ·	• • • • • • • • • • • • • • • • • • • •
8533 (0 - 5	Fixed carbon resistors, composition or him types	×g	free
8533 2	—Other tixed resisfors.		
8533(2)	8 ≤ For a power hand my capacity not exceeding 20 W	49	free .
8530.29) - Other	kg	free
8533.3	 Wirewood variable resistors, adducing theostals and potentiameters. 		
8500 31	For a power handling capacity not exceeding 20 Williams	kţ	free:
8533 39	5 - Other	kg	tree
8533.45	Other variable resistors, including theestats and potentio- meless	kg	tree
8533 90	5 = Parts	kg	free
i.34 85 3 4 90 - i	Printed Circuits	kg	Irec
6535.10	Making Connections to or in Electrical Circuits (For Example, Switches Fuses, Lightning Arresters, Voltage Limiters, Surge Suppressors, Plugs Junction Boxes), for a Voltage Exceeding 1 000 V: —Fuses		5°a
B535.2	— Automaticic icuil treakers:	.,	
8535 21	= For a voltage of loss than 72,5 kV		
.05		,	19°,
10 .	 With a current rating not exceeding 2 000 A, for a vultage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking copacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding those with proulded casings of plastics) 	1	15%
.20	*	9	.5.4
30	those with moulded casings of plastics]] /	1665
40	those with modified cusings of plastics) With a current rating not exceeding 1,600 A, for a voltage exceeding 36 kV (AC) but not exceeding 72.5 kV (AC) and a breaking capacity rating exceeding 10,000 A but not exceeding 21,900 A (excluding contents).	í	5-6
	those with moulded casings of plastics}	kg	15%
90	? • Other	kg	5°°
#535 2 9	8 - Olher	kg	5%
8535 30	 Isolating switches and make-and-break switches; 		
05	 Isolating switches, with moulded casings of plastics, with a current ruring not exceeding 1,250 A, for a voltage not exceeding 1,100 V (AC ci 125 V per pole (DC) and a breaking capacity rating not exceeding 100,000 A 	I I .	19°.
.90		kg ke	66v
	5 — Lightling arresters, voltage limiters and surge suppressors	kg kg	5%
8535.90	Other:	N-3	J.0
10	Switch cover plates, apparatus connectors	kģ	17° >
90	erlO - B	log	5°•

B5.36 Electrical Apparatus for Switching or Protecting Electrical Circuits, or for Making Connections to or in Electrical Circuits (For Example, Switches, Relays, Fuses, Surge Suppressors, Plugs, Sockets, Lampholders, Junction Boxes), for a Voltage Not Exceeding 1 000 V:

	CUSTOMS AND EXCISE ACT, 1998		4
8536 10 7		kij	tree
8536 20	- Automatic circuit breakers		
.15 2		>=	11-0.
		kg	15%
.90 4		kg	fusia
8536 30	Other apparatus for protecting electrical ordinals.		
.10 6	 Identifiable for use so ely or ofincipally with radio, radar, felevision, radio-telegraphic or radio-telephonic apparatus 	ka	IC°.
20. 5		kg !	
.20 3	E all days to a short address the ECO.	kg	10° .
30 0		kg	10°a
.9C 4	- Other	kģ	55
66364	Rolays:		
8536.41	- For a voltage not exceeding 60 V:		
.10 7		kg	5%
20 4	 Electromagnetic and permanent magnet relays 	kg,	6%
.30 1	 Thermo-electric relays incorporal ng bimetal elements 	kg	5°a
80 8	 Other, of a value for duty purposes of R250 or more 	kg	5°.
.90 6	Other	kg	10°e
8530 49	# Other		
10 8			
	sensitivity not exceeding 1 500 mA	kg	5"e
20 !	 Electromagnetic and permanent magnet relays	×ģ	9°a
30 2	 Thermo-electric relays incorporating bimelal elements 	Xi1	go,
60 9		kg	5%
90 €		kg	10%
8536 50	—Other switches:	78	
.10			
.10 :	 Identificable for use solely or principally with radio, radar, television, radio-lelegraphic or radio-lelephonic apparatus 	×g	free
.25		78	.122
.20 .	sloves and hot-plates	×g	free
.40		9	.,,,,
.10	rolling-stock	κq	free
.50 4	 Other, with moulded casings of plastics or other insulating malena; 	-	
	with a current rating not exceeding 800 A	kg	15°5
90 (= Other	kg	5°e
8536 6	—Lamp-holders, plugs and sockers		
8536 51	= (amphelders		
.10 6	- 'dentif able for use solely or principally with radio, radio, television,		
	radio-lelegraphic or radio-le ephonic apparatiis	kg	treo
20 (Identifiable for use solely or principally with motor vehicles 	kg	10% a
.30 (- Other, for fluorescent lamps	kg	10″a
40 (Other, for a voltage of less than \$00 V 	kg	10%
.90	- Other	kg	5°•
8536 69	⊕ Other		
10 7			
	radio-feliographic or radio-fe opinionic apporatus	kg	10%
.30		kÇ	104
50 (kg .	10%
.90		8g	5/4
8536 90	- Other apparatus:		,
.10	 Identid able for use solely or principally with radio, radiar, television, radio-lelegraphic or radio-lerephonic apparatus. 		froo
20. 4		ĻII	
.20 (kg 	10%s
.30 (ke	10°a
.40 (Torminals, terminal strips and other metal parts for the reception of conductors or cables, identifiable for use solely or principally with 		
	domestic stoves and holiplates	kg	10° v
.90		kq	5: n
8537 10	Boards, Panels, Consoles, Desks, Cabinets and Other Bases, Equipped with two or More Apparatus of Reading No. 85.35 or 85.36, for Electric Control or the Distribution of Electricity, Including Those Incorporating Instruments or Apparatus of Chapter 90, and Numerical Control Apparatus (Excluding Switching Apparatus of Heading No. 85.17): — For a vollage not exceeding 1 CCC V.		
		ke	174-
.20 (kg	175:
.30 5		LI	154
an i		U	5%

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	8537.20		 For a voltage excreeding ₹ 000 V; 		
	1	0 5	 Not flameproof, with a current rating not exceeding 2 000 A, for a voltage exceeding 2 kV (AC) but not exceeding 12 kV (AC) and a breaking capacity rating exceeding 10 000 A but not exceeding 31 500 A (excluding gas insufated metal clad switchgear) 	no.	15%
	.2	20 2	Not Sameproof, with a current rating out exceeding 1,250 A, for a voltage exceeding (2 kV (AC) but not exceeding 24 kV (AC) and a breaking copacity rating exceeding 10,000 A but not exceeding 25,000 A (excluding gas insulated matal clap switthgear)	па.	15%
	.4	10 7		nc	15%,
	9	90 G		r:0	5%
85.38			Parts Suitable for use Solely or Principally with the Apparatus of Reading		
	EE 2	7	No. 85.35, 85.36 or 85.37: Boards, panels, consoles, desks, cabinets and rather board for the goods of		
	6535.10	ĺ	heading No. 85.37, not equipped with their apparatus	kg	Iree
	8535 90 	is 3	 Other: For circuit breakers and isotaling switches, with moulded casings of 		
		-, ,	clastics, with a current rating not exceeding 1,250 A, for a viltage not exceeding 1,100 V (AC) or 125 V per pole (DC) and a broaking capacity sating not exceeding 100,000 A.	kg	15° »
`		18 8		kg .	12%
			•	Ť	
		9 	= Other	kg .	fice
85.39			Electric Fitament or Discharge Lamps, Including Sealed Beam Lamp Units and Ultra-violet or Infra-red lamps; Arc-lamps:		
	8539 10	0	—Scaled beam 'amplunis'	П	20%
	8530 2		 Other filement tamps (excluding ultra-veolet or informed lamps); 		
	8539.21	25 G	 Tugnsten haloged. Identifiable for use salely or principally with motor vehicles. 		22%
		15 '	Other, of a power of 15 Wight more out not exceeding 1 000 W and for	u	F5.4
		.5	a voltage exceeding 100 V but not exceeding 250 V	Ļ	20% or 85d yeach less 80% with a maximum of 32%
	.9	90 7	- Olher	u	Irec
	8539 22		Other of a power not exceeding 200 W and for a voltage exceeding 100 V.		
		20 2		ш	haq
	.4	45 B	- Other, of a power of 15 W or more and for a vollage not exceeding 260 V	и	20% of 656 reach use 60% with a man municul 30%.
	4	9O 3	- Oliver	u	20 、
	8539.29		- Other.		
		'O 1		ь	tri-i-
		'5 0		u	frec
		20 7 or m		U.	1ree
		25 A	•	U	111:11:
		45 2 50 9		U	22"» 20"»
		92 7 57 6	Other, of a power exceeding 200 Wibial not exceeding 1,000 W and	Ш	
			for a voltage exceeding 100 V but hat exceeding 260 V .	L#	20% or 85c gach loss 80% with a maximum of 32%
		00 B	 Other, not exceeding 100 W, identifiable for use solely or principally in headlamps for identifiable. 	ıJ	Inge
	.:	9C B		u	27.
	8539.3		— Discharge lanips (exclusing ultra-violet lamps)		
	8539 31		= Fluorescent, holicathoda:		
		45 6	 Linear (excluding mercury vapour lamps) of a length of 500 mm or more but not exceeding 2 500 mm, of a diameter of 25 mm or more byl not exceeding 40 mm and of 20 W or more but not exceeding 105 W. 	u	201.

-						
	Ac	(No.	20, 1998 CUSTOMS AND EXCISE ACT, 1998			
	90	; 1	- Other	u	15%	
	8539.32		 Mercury or sodium vapour lainps, inetal halide lamps 	-		
		2	- Fluorescent lamps, linear, of a length of 600 mm or more but not			
	,	•	excreding 2,500 mm, of a diameter of 25 mm or more but not			
			exceeding 40 inm and of 20 W or more but not exceeding 105 W	Ц	20°,.	
	90	8 (- Olher	ū	15 .	
	R539 39		- Other			
	45	5 /	 Figurescent lamps linear (excluding moroury wapous immps) of a length of 600 mm or more but not exceeding 2,500 mm, of a committee of 25 mm, or more but not exceeding 40 mm and of 20 W yr more but not exceeding 105 W	и	20%	
	4	2	- Other	ш	15°0	
	8539.4		— Ultra-word or infra-rod lamps; arc-lamps;	u	.5 "	
	8539 41	٥	- Are lamps:		20%	
		~		П	20-7	
	8539.49		- Other			
		2 9	- Ultra-violet lamps	u	1554	
) 6	- Inbaired lamps	П	20*	
	8539.90	7	= Parts	kg	15%	
5.40			Thermionic, Cold Cathode or Photocathode Valves and Tubes (For Example, Vacuum or Vapour or Gas Filled Valves and Tubes, Mercury Arc Rectifying Valves and Yubes, Cathode-ray Tubes, Television Camera Tubes):			
	8540.1		— Catabolie my toler sign parture tubes, including video more for callede-ray lubes			
	8540.11	7	= Colour	u	30%	
	8540 12	2	- Black and white or other monochrome	La	30°/	
	8540 20	5	= Yelovision camera tubes: image converters and intensitions; inther			
	8540 40	4	photo-calhode tubes	Ш	1rev	
			smaller than 0,4 mm	U	free	
	8540.50	9	 Data/graphic display lubbs, black and white or other monochrome. 	u	treo	
	8540 60	3	= Other cathode ray tubes.	u	Irce	
	8540.7	•	 Microwave tubes (for example, magnetions, kystions, tuvining wove jubes, caronations) (excluding grid controlled tubes); 	ί,		
	8540.71	4	= Magnetrons.	ü	Ireo	
	8540.72	0	Klystrons	D.	Iren:	
	0540.79	5	• Other			
	•	••		Li	free	
	8540 a		—Other valves and lubes			
	8540.81	9	- Receiver or amplifier valves and tables	LI	ltėfi	
	8540 8 9	3	- Other:	La .	Ireo	
	8540.9		= Paris.	٠-		
	A540.91	Э	- Ol cathede-ray tuhos	le or	500	
	8540.99	4		kçi		
	0340.99		- Other	k/;	5' 2	
5.41			Diodes, Transistors and Similar Sami-conductor Devices: Photosenaltive Semi-conductor Devices, Including Photovoltale Cells Whether or not Assembled in Modules or Made up Into Panels; Light Emitting Diodes; Mounted Piezo-electric Crystals:			
	8541.10	4	—Diedes (excluding photosessilive or 1971) entiting diodes)	U	Iren	
	8541.2		 Transistors (excluding photosens two transistors) 			
	8541.21	5	- With a dissipation rate of less than 1 W	u	tree	
	8541 29	6	- Other	U	Ineo	
	8541.30	3	- Thyristors, diacs and triacs rexcluding photosensitive devices) .	u	free	
	8541.40	а	 Photosens I verse semi-conductor devices, including photovoltaic dells whether or not assembled in modules or made up into panels light emiding diodes. 	u u	tree	
	854150	2	= Other semi-conductor devices	ш	1mar	
	8541.60	7	= Mounted plezo-electric crystals		free	
	8541.90	ó		(I		
	D241.9U		- Parts	kg .	*r ee	
5.42			Electronic Integrated Circuits and Microassemblies:			
	8542.1		- Monolilhic digital integrated discuss			
	8542.12	٥	- Cards incorporating an electronic integraled circuit ("smart" cards).	ш	⁴re e	
	8542 13	ž	Metal exide sensionalizations (MOS technology)	_		
				П	free	
	8542.14	3	'* - Circuits obtained by bipolar technology	:1	Deep	
	B542.19	5	 Other, including excurts obtained by a combination of bipplor and MOS leph-pilogus (BIMOS (cohnology) 	u	f ice	
	6542.30	7	- Other monolithic integrated circuits	u	frea	

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	8542.40	1	—Hybrid integrated crosts	6	*rec
	8542.50	6	—Electronic microassemblies	Ш	4000
	8542 90	4	—Paris	kq	*rec
5.43			Electrical Machines and Apparatus, Having Individual Functions, not Specified or Included Elsewhere in this Chapter:		
	8543.1		—Particle accelerators		
	3543 11	5	 - 'un implanto:s for deping sem conductor materials	ь	free
	8543 13	Ŀ	- Other .	u	Ireo
	8540.20	В	- Signal generators	U	Iree
	8543.30	Û	 Marthines and apparatus for electroplating, electrolysis or electro- phoresis	u	lree
	8543 40	5	Electric fence energizers	U	Iree
	8543.6		 Other mouthines and apparatus; 		
	6543 81	4	= Proximity cards and tags	υ	free
	8543 B9	0	= Other	u	Iree
	6543 90	θ	Parts	kg	fige
5.44			Insulated (Including Enamellad or Anadised) Wire, Cable (Including Co-axial Cable) and Other Insulated Electric Conductors. Whether or Not Fitted with Connectors; Optical Fibre Cables, Made up of Individually Siteathed Fibres, Whether or Not Assembled with Electric Conductors or Fitted with Connectors:		
	8544.1		- Winding yare		
	8544.11	1	- Of copper	kr;	17°
	8544.19	2	- Other	kg	17%s
	8544-20		Corpx at cault, and other co-axial electric conductors.		
	15	8	 Cable, single-core, with a centre conductor of copper plated with silve: or gold, of a length exceeding 400 m and a cross-sectional dimension not exceeding 4.5 mm, not sheathed in alumnin um	kg	Iree
	.90	г.	Other	kg	1÷%:
	8544 30	4	Ignorem witing seis and other winnig seis of a kind used in vehicles, uircraft er	6.7	124
	****	•	st ps	Rg	5%,
	8544		—Other a edino conductors, for a voltage not exceeding 80 V		
	254441	9	- Fitted with connectors	89	*5-0
	8544-49 8544-5	6	Other	kg	19° ₀
	8544.51	6	- Fifted with connections	kg	15°•
	8544 59	_	- Other	ng Kg	15%
	8544.60	В	—Other electric conductors, for a vollage exceeding 1 000 V	ng Ng	15%
	8544.70	2	-Opecal libre calles	ka Ka	150
		٠	— Opt Opt have Can (is	าม 	
5.45	R545.1		Carbon Electrodes, Carbon Brushes, Lamp Carbons, Battery Carbons and Other Articles of Graphite or Other Carbon, With or Without Metal, of a Kind Used for Electrical Purposes: —Electrodes		
	6545.11	5	- Of a kind used for furnaces	kg	treo
	6545.19	6	- Other	kg	free
	8545.2C	ž	= Broshes	ky	tree
	8545 90	5	· Other	kg	frei
 L Ac			Electrical Insulators of Any Material:		
5.46	8546 16	2	-Olgasian insulators of Any materials	ka	Ina
	8546 20	,	Of geranics	kg ka	free
		9		kg ka	
5,47	8546 90		—Other. Insulating Fiftings for Electrical Machines, Appliances or Equipment, Being Fittings Wholly of Insulating Material Apart From Any Minor Components of Metal (for Example, Threaded Sockers) Incorporated During Moulding Solely for Purposes of Assembly (Excluding Insulators of Heading No. 85,46); Electrical Conduit Tubing and Joints Therefor, of Base Metal Lined with	k <u>â</u>	Ime
			Insulating Material:		
	8547 10			43	Iree
	8547 10 8547 20	0	Insulating Material:	kg kg	Iree Iree

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	Act No	. 20, 1998	C	USTOMS A	ND EXCIS	SE ACT, 199	8		_
85.48		Spent Primer	y Cells, 5p Electrical Pa	ent Primary Irls of Machine	Battories and	nd Accumulator S Spent Electrus, not Elsewhe	riç		
854	3.10 5	 Waste and so spent pemary 				istrio accumalato ne accuma atois		free	
854	890 6	- Other					80	free	

Act No. 20, 1998.

CUSTOMS AND EXCISE ACT, 1998 SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

NOTES

- This Seption coes not across antides of history No. 95 Ct. 95.03 or 95 Ct, or pobsis §hs. topoggues and the like of hearling. No. 95 Ct.
- 2. The expressions 'parts' and 'parts and accessories' do not apply to the following articles, whether or not they are stientiliable, as for the groots of this Suption.
 - Josnis, washers and the like of any material (classified according to their constituent material or in reading No. 64,84), and other accides of vulcanised (abber (excluding hard rubber) (heading No. 40 %).
 - 40 Parts of general use, as delines in Note 2 to Section XV, of have install (Section XV), or similar goods of plastics (Chapter 39).
 - (c) Articles of Chapter 82 (lools)
 - (ii) Artrictes of heading No. 83.06,
 - (e) Machines and apparatus of headings Nos. 64 01 to 84 79, and parts thereof, articles of reading no. 84 61 or 84.82 and provided they constitute integral parts of engines or motors, articles of residing No. 84 93.
 - Elegti dai maich nery perfinquipment (Chapter 85).
 - (g) Articles of Chapter 90:
 - di) Articies of Chapter 91,
 - (ii) Arms (Chapter 03).
 - (k). Lamos and lighting filtings of neading two 34 05:
 - Brushos of a kind used as parts of vehicles (readily) No. 96.03).
- 3 References in Chapters 46 to 66 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or pre-opally with the articles of those Chapters. A part or accessory which answers to a description in two or night of the headings of those Chapters is to be classified under that heading which curresponds to the principal use of that part or accessory.
- For the purposes of this Senten.

÷

- (ii) Vehicles spreadly constructed to have on both rules and foil one classified under the appropriate heading of Chapter 87.
- (b) Amphibious moter vehicles are classified under the appropriate heading of Chapter 67.
- (c) Aircraft specially constructed so that they can also be used as read vehicles are classified under the appropriate heading of Chapter 68.
- 5 Air qualities were related to be causefied with a this Section with the vehicles to which they are most alkin as follows:
 - (a) in Chapter 86 if this goed to have find a guide-track those trains,
 - ib) in Chapter 87 it designed to have lover land or over both land and water.
 - in Chapter 89 if designed to trave, over water, whether or not able to land on, braiches or tanding starges or play points.
 fravel over rice.

Parts and accessones of an-ed shiph viet close are to be Considered in the same way as those of webig estal the heading in which the air coshiph vehicles are classified under the convey pow some

However in track fixtures and bitrags are to be classified as relivacy track fixtures and fillings, and signalling isafety or traffic control equipment for howerbore transport systems as signalling, safety or traffic control equipment for railways.

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 86

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

- This Chapter coes not cover the following.
 - (a) Railway or trainway sloepers of wood or of contricts, or concrete guide times yield and for bovertrains there rig No. 44,00 or 68,10).
 - (b) Radway or trainway into a construction material of iron or steel of neading No. 73.02, or
 - (c) Electrical signalling, salety or traffic control equipment of heading No. 85 30
- 2 Heading No. 86 07 appiles, Inter aka, lo.
 - (a) Axing, wheels, wheel sets (running gear), metal tyres, reops and hubs and other parts of whoels
 - (b) Frames, underframes, bugger and bissed bog est
 - (c) Axio boxes, brake gear:
 - (d) Bulliers for io. hyblicek, hocks and other coupling great and cornect connections,
 - (e) Cdachwork
- 3 Subject in the provisions of Note 1 above, heading No. 56.05 applies, intofial at to.
 - (a) Assembled Pack Turntables, platform duffers, loading gruges
 - (b) Semaphores mechanical signal thisos level crossing control gear, righal and point controls, and other mechanical (including electro-mechanical) signalling, salety or traffic control equipment, whether or not triud to electric tighting, for reglacys, transveys, made initiated variativelys, parking fueblies, port installations or a dields.

			<u> </u>	Statis-	
Head-	Ֆսъ-	Ċ		stical-	Rate of
ing	heading	D	Article Description	Unil	Duty
				_	
86.01			Rail Locomotives Powered From an External Source of Electricity or by Electric Accumulators:		
	8601.10	5	—Privered from an extental source of electricity	ш	free
	8601.20	•	- Prowered by electric accumulators	d	tree
86.02			Other Hail Locomotives: Locomotive Tenders:		
90.02	8662 10	9	Diesrhetecini locingovis	и	free
	8602.30	5	Object	u	tree
86.03			Self-propelled Railway or Tramway Coaches, Vans and Trucks (Excluding Those of Heading No. 86.04):		
	8503 10	2	- Powered from an external source of electricity (Ш	1 _{f(f)}
	CG E083	9	- Office	U	free
86.04	EE04.00	1	Railway or Tramway Maintenance or Service Vehicles. Whether or Not Self-propelled (for Example, Workshops, Cranes, Ballast Tampers, Trackliners, Testing Coaches and Trackliners, Testing Coaches and Trackliners.		free
86.05	6605 00	5	Railway or Tramway Passenger Coaches, Not Self-propelled; Luggage Vans. Post Office Coaches and Other Special Perpose Railway or Tramway Coaches, Not Self-propelled (Excluding Those of Heading No. 86.04)		tree
86.06			Railway or Tramway Vans and Wagons, Not Self-propelled:		
	8606 10	3	- Tank wagons and the like	ti	tree
	8605 20	ย	— Insulated or relagerated vans and wagons (excluding those of subheading No.	·	
			8506 10;	L	Irou
	6606.39	2	 Self-¢ scharging vans and wagnins (cycluding those of subhwading No. 8656.10 or 6696.20) 	u	1ree
	8608.9		Other		
	8606.91	6	- Covered and closed	u	Iree
	8606.92	2	 Open, with nun-removable sides of a height exceeding 69 cm. 	l.	Irde
	8606.90	7	- Other	U	lree
85.07	· · · · · · · · · · · · · · · · · · ·		Parts of Railway or Tramway Locomotives or Rolling Stock:		
	8607.1		— Bogles, \$4880l-bogles, axies and wheels and parts thereof.		
	8607.11	3	Driving cogles and plasel-bogios	kg	Iree
	8607.12	7	_ = Other bogies and bisserbogles	kg	Irue
	8607.19	4	'* = Other, including parts	kg	1reo

	Act '	No. i	20, 1998 CUSTOMS AND EXCISE ACT, 1998			
	8607.2		—Brakes and parts thereof:			
	8607.21	a	Air brakes and parts thereof	kg	Iree	
	8607.29	9	# Other	kg	1189	
	8607.30	÷	Houks and other coupling devices, bullers, and parts thereof	kg	Pee	
	8507.3		—Q(her:			
	8607.91	3	- Of lacomotives	39	free	
	ถดด7.99	Q	= Other .	kg	<u>ਿਵਾਰ</u>	
96.Q8	9609 oc	5	Railway or Tramway Track Fixtures and Fillings: Mechanical (Including Electro-mechanical) Signalling, Safety or Traffic Control Equipment for Railways, Tramways, Roads, Inland Waterways, Parking Facilities, Port Installations or Airfields; Parts of the Foregoing.	kg	free	
86.09	8609 CO	7	Containers (Including Containers for the Transport of Failds) Specialty Designed and Equipped for Carriage by One or More Modes of Transport.	и	fuec	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 87

VEHICLES (EXCLUDING RAILWAY OR TRAMWAY ROLLING-STOCK), AND PARTS AND ACCESSORIES THEREOF.

- This Chapter does not cover railway or framway rolling-stock designed solely for running on rails.
- 2. For the purposes of this Chapter, "backers" means vehicles constructed essentially for having or pushing another vehicle appraise or load, whether or not they contain subsidiary provision for the transport, in convection with the main use of the tractor, of tools, seeds if an issers or other goods. Machines and working tools designed for fitting to tractors of heading No. 87.01 as interchangeable exquipment remain.
 - Machines and working tools designed for fitting to tractors of heading No. 87.01 as interchangeable equipment semain classified in their respective headings even if presented with the tractor, and whether or not incomed on a
- Motor chassis fitted with cabs fall in headings Nos. 87,02 to 87,04, and not in heading No. 87,06.
- 4 Heading No. 87 12 includes a lightly broader. Other children's eye as fall in heading No. 95.01.

				Sta1:3-		
Head-	Sub-	С		ștical-	Rate of	\sim
ing	heading	D	Article Description	Unit	Duty	
			· · · · · · · · · · · · · · · · · · ·			
87.01			Tractors (Excluding Tractors of Heading No. 87.09);			
	8701.10 8701.20	7	Pedesirian controlled tractors. Road tractors for semi-traders:	u	fiee	
	.10	9	—Olia vehicle massinol exceeding # 600 kg	Ш	57,5°°	
	20	6	—Olia vehicle mass exceeding 1600 kg	u	32%	
	8701.30	6	—Track-laying tractors	Ш	4mars	
	A701.90	3	—Othrir	u	¹ree	
87.02			Motor Vahicles for the Transport of Ton or More Persons, Including the Driver:			
	8702.10		 With compression-griton internal combussion bislon engines (diesé) or semi-diesell; 			
	.10	8	New, right band drive, fitted with interior pascet racks, foot-rests, magazine nets, coat hocks, rectining sears, arm rests, in crophono and radio or cassette equipment, air conditioning with individual controls, pneumatic plug doors, individual reading lights, chemical torict, wash basin and refrigerator.	U	25% -	
	.BD	9	= Other, of a vehicle mass not exceeding 2 000 kg	u	57,5%	
	90	6	Other	Li	32^,	
	8702 90		- Other:			
	10	4	 Of a vehicle massing raceeding 2 000 kg 	Ų	57.5°a	
	.20	1	= Of a vehicle mass exceeding 2 000 kg	u	32° s	
87.03			Motor Care and Other Motor Vehicles Principally Desinged for the Transport of Persons (Excluding Those of Heading No. 87.02) Including Station Wagons and Racing Cars:			
	8703.10	4	Vehicles specially designed for traveling on show, golf cars and similar vehicles.	LIP .	Iree	
	8703.2		 Other valuelas, with spark-ignition internal combustion reorganizating distant angine; 			
	8703.21		⇒ Of a cylinder copacity not exceeding 1,000 cm ³ .			
	25	Э	· Hearsos	ш	50%	
	.60	9	 Votic os with motorcycle-type stearing méchanisms 	L	Iree	
	.70	Б	 Six or eight-wheeled yebicles, chain driven and operated through an integral gearbox and differential unit 	u	Pee	
	.90	Ω	· Other	ü	57,5%	
	8703 22		= Of a cylindor capacity exceeding 1,000 cm ³ but not exceeding 1600 cm ³ :			
	.25	7	- Hearses	u	20%	
	.90	74	• Olher	u	57,5%	

	Act No. 20, 19		a. 20	CUSTOMS AND EXCISE ACT, 1998			
	8703.23			 Of a cylinder dapacity exceeding 1,500 cm³ but not exceeding 3000 cm³ 			
		25	3	- Hemrses	П	20°^	
		¢¢.	3	· Other	П	57.5%	
	8703.24			 Of a cylinder capacity exceeding 3 000 cm². 			
		26	6	· Heerses	П	20%	
		90	5	· Other	П	57 5%	
	9703.3			-Other vehicles, with compression-ignition internal combustion pistun engine (diesal or significated):			
	a703 31		_	 Of a cylinder capacity not exceeding 1 500 cm³ 			
		.25		· Hearses	u	20%	
	8703 32	.90	5	 Other	U	57,5°a	
		.25	1	· Hearsay	U	20%	
		.90		- Other	ů.	57,5%	
	8703 53			 Clia cylinder capacity exceeding 2 500 cm³. 	_	V-10 -	
	5 . 4.7 4. 5	.25	В	- hearses	U	20%	
		90	ß	- Other	ū	57,5°6	
	6703.90			-Other,			
_		.25		- Hear Ses	u	20%	
•		.90	G	= Olher	u	57,5%	
						· · · · · · · · · · · · · · · · · · ·	
87.04			_	Motor Vehicles for the Transport of Goods:			
	6704 10		ß	Dunipers designed for off-highway use	ų.	20%	
	B704 2			 Other, with compression ignition internal combustion piston engine (diesel or sein) directly 			
	8704.21	10	-	= S.V.M inchescoping 5 to			
		10	a	 Shuttle cars for use in underground nines; tow construction flame-proof vehicles, equipped with control mechanisms both in the front and at the sear for use to endorground mines. 	u	free	
		40	а	- Off-the-road togging trucks	Ш	10%	
		.80	7	 Other of a vehicle mass not exceeding 2 000 kg or a G V M, not exceeding 3 500 kg, or of a mass not exceeding 1 500 kg or a G V M, but exceeding 3 500 kg per chassis litted with a day 		E76	
		.90	,		u 	57.5%	
	6704.22		•	Other	Ш	32%	
	0101.22	:Q	2	Shuttle cars for use in underground mines, low construction flame-proof vehicles, equipped with control mechanisms believe front and at the rear, for use in underground mines	u	free	
		50	7	Off-Pie-road logging trucks	u	10":	
		90		- Other	u	324.	
	8704.23			- G V M oxceeding 20 I:	•		
		:0	9	 Shuttle case for use in underground mines, lew construction hame-proof vehicles, equipped with control mechanisms both in the front and at the rear, for use in underground mines. 		Iree	
		20	Б	- Off-the-road logging trucks	u	10%	
		90		Other	U	32%	
	87043		-	Other with spark-ignition internal combustion bision engine.	•	02.5	
	8704.31			- G V M inc] exceeding 51			
	• • • • • • • • • • • • • • • • • • • •	30	5	Off-the-road logging trucks	u	10%	
		6C	ſì	 Three-white ediversities with motorcycle type steering systems and origines of a cylinder replacify not excending \$50 cm³, and equipped with motor vehicle type differentials and reverse gears 	U	Iree	
		.80	:	 Other, of a voli sie massingt exceeding 2,000 kg or a G.V.M not exceeding 3,500 kg, or of a massingt exceeding 1,600 kg or a G.V.M. 			
		.90	u	not exceeding 3 500 kg per chassis filled with a cab.	u	57,5% 32%	
	8704 38		3	G V M. extraeding 5 I.	u	3E -0	
	ψ- (-4 -λ¢	.19	7	Off-the-road logging trucks	u	10%	
		90		- Other	u	32%	
	8704 90	•		= Other:	4		
	2104 VV	.05	5	- Go'l carrs, pedestrian typo	u	Iree	
		.30		- Off-the-road logging trucks	u	10%	
		.80	-	 Other, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. 	.		
			-	not exceeding 3 500 kg per chassis fitted with a cab	u	57,5%	

-	L	<u></u>	30 1000			
			20, 1998 CUSTOMS AND EXCISE ACT, 1998		1111.1	
			· Other	u 	32%	
87.05			Special Purpose Motor Vehicles (Excluding Those Principally Designed for the Transport of Persons or Goods), (For Example, Breakdown Lorries, Crano Lorries, Fire Fighting Vehicles, Concrete-mixer Lorries, Road Swepper Lorries, Spraying Lorries, Mobile Workshops, Mobile Radiological Units):			
	8705 (0	:	—Crane lowies	U	ree	
	8702.50	3	— Mabire diologidemoks	U	Iren	
	8705 3D	0	- Fire highting vehicles	u	Iroo	
	8705 40	5	Controlle-model fores	U	Iron	
	8705.90	В	Other	.1	1:44	
87.D6	B705.00		Chassis Fitted With Engines, for the Motor Vehicles of Headings Nos. 87.01 to 87.05:			
	B706.00.10	8	Of a vehicle mass not lexceeding 1,600 kg or of a G.V.M. not exceeding 3,500 kg	u	57.5%	
	20	- 5	— Other of a vehicle mass excursing 1,650 kg and of a G.V.M. exceeding 3,500 kg	u	32%	
B7.07			Bodies (Including Cabs), for the Motor Vehicles of Headings Nos. 87.01 to 87.05:			
	8707 10 8707 90	9 5	—For the vetocles of heading No. 87 03	u u	20% 20%	
	3107 97		····		2-1 V	
87.08			Parts and Accessories of the Motor Vehicles of Headings Nos. 97.01 to 87.05:			
	8708.10	2	—Bumpers and pans Increst	ky	204.	
	8708.2		 Other parts and accessores of horses (including cabs) 			
	8708.21		Salely seat beks.			
	.10	0	Salely belt ree s with locking devices	kg	Iree	
	90	9	Other	kg .	20.	
	8708 29		- Olher	λú	20°.	
	6708.3		Brakes and servin biakes and parts the red	-5		
	8708.31		- Muunted brake linings			
		1 5	· Oisc-brake pads	NG	30-5	
		2	 Other identifiable for use with an brakes, vigguint trakes, hydraulic air-brakes or hydraulic-vacuum brakes, suitable for use with heavy 	_		
	0.0		motor vehicles	kg	(diff a	
	39	4	 Other intent liable for use salety or principally with tractors freedoming road fractors) 	kg	free	
	90) з	- Other	kq	20%	
	8708.30	_	Other	.,		
		6	- Brake drums, of unmachined cast meta	kg	10°a	
) 3	Other trake gruns	kg	20%	
		0 (Parts jezeluding brake grums; of air brakes, vaccum brakes.	9	20 (
			hydrau ic-air prakes or hydrauke-vacuum brakes, suitable tot use with			
	40) в	Again tracke call per mechanisms and tracke much tracke assymbles (excluding those identifiable in use solely or principally with tractors.)	kg	•nor	
	45	9	not being road tractors) Hydrodynamic praking apparatus, suitable for coupling directly is	kg	20" -	
	.60) 5	motor variable gearboxes or propeller shafts	kg	1020	
	_		read (rapters)	kg	1ree	
) 2	Other, of unmachined casto metal,	kg	107:	
		1	Other	kg	20%	
	8708 40		- Gear boxes (With retrospective effect to 27.01.95)			
	10) 3	 Gear braces identifiable for use solely or pretorpally with fractors (excluding read tractors) 	kg	trou	
	911	0 0	Fully automatic gear boxes of a mass not exceeding 375 kg	rij kaj	tree	
) B	- Other gear boxes	kg.	2547	
		, ,	Other identificable sotely or principally with tractors (excluding road tractors)	har kg	tree	
	.50	12	Other parts of unmachined cast metal	kg.	1C%	
) 1	· Other	kg	201	
	8768 50		Oriverables with differential, whether or not provided with other transmission components	9		
	.15	, 9	- When trubs (excluding those of unmachined cast metal)	kg	20%.	
) 2	 Other, idealthable for use solely or principally with tractors jexcluding. 			
		_	road tractors)	kĝ	Iree	
	.40) 3	Gittor, of unmachined cast metal	kg	10%	

		0. 1998 CUSTOMS AND EXCISE ACT, 1998		
.5C	7	 Other of the rigid integral housing type, with a grown wheel or ring gear of a diameter not exceeding 205 mm 	kg	23%
90	6	- Ol*er	kg	20%
9708.60	-	= Non-driving axles and parts thereof.	9	-4.4
15	3	- Wheel hubs (excluding those of unmach ned cast metal)	kg	20%
30	7	 Other, dontifub a for use safety or principally with tractors (excluding) 		
		road tractors)	kg	free
.40	4	- Other of unmachined cast metal	kg	10%
90	0	- Other	krj	20%
8708.70	_	 Hoad wheels and parts and accessones thereol. 		
.10	7	 Identifiable for use solely or principally with tractors (excluding road tractors). 	kg	Iree
.90	5	Other	kg	20%
8709 80	-	Suspension shock absorbers		
.10	1	 McPherson struts and McPherson strut inserts or carridges, and 		
		paris imereol	kş	1D%
20	9	 Pistons, rod guides and valve bodies, of unmachined dast metal. 	h	0.00
.30	12	(excluding those for McPherson strets)	kg ka	20%
.30	ნ ე	- Other	4g	10% 5%
8708.9	0	Other pans and accessories:	kg	0.0
8708.91	6	- Died above	кg	20%
9708.92	,	= 5 lenders and exhaustipipes	-9	20.0
.10	9	- Identifiable for use sciety or principally with tractors (excluding road		
	-	tractors)	49	hee
90	7	- Cther	кгј	50.2
8708.93		 Cluiches and parts therent 		
.10	5	 Ideal habite for use solely or principally with tractors (including road) 	•	4
-	-	tractors)	kg	tree:
.25	3	 Cluich cover assemblies (excluding parts thereof), incorporating pressure plates with an outside diameter not exceeding 300 mm 	kg	23%
55	5	- Cluich ariven plates (excluding parts thereof) with an outside	-	
		diameter not excending 300 mm ²	kg	2 3° :
.80	_	Other, of unmachined cost metal	kg	10%3
90	3	- Otner	kg	20%
B70B.94		 Steering wheels, steering columns and steering boxes; 		
10	1	 Identifiable for use solely or principally with tractors (excluding road litacions). 	kg	Iree
50	9	Hack and pinion steering assemblies (excluding power-assisted)	9	
		types and those of subheading No. 8708 94.10)	kg	23%
40	3	Othor, unmachines cast metal	kç,	FO%.
.9D	5	· Other	kg	20%
8708 99		= Other		
.D5	7	 Conversion kits, consisting of accelerator and brake hand controls, whether or not presented with an automalic cluster control 	h o	Lee
.10	3	Assembled chassis frames and pairs increol	kg kg	20∿
.20		Blower or ram type heaters and ventilating units, identifiable for use	:	200
.20	-	solely or principally with motor vehicles with water-cooled engines	kg	5%
.30	6	 Other freaters and ventilating units	kij	20° ₀
.40	5	 Track link assemblies, with or wilhout shoes; track pins and bushes, 		ac:
		and parts thereof	49	20%
.60	(Other, identificable for use solely or produpally with tractors (excluding road fractors). 	×g	free
.70	7	- Other, unmaghined cast metal	kg	10%
.90		- Other	ky .	20%
		Works Trucks, Self-propolled, 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 or the Type Used on Reliway Station Platforms; Parts of the Foregoing Vehicles:		
8709 1		—Volucies:		
8709.11	2	# Electrical	U	*rec
8709.19	3	- Olher	Ш	tree
8709.90		= Parts:		
	1	 For tractors of the type used on railway station platforms. 	kg	free
.90	ð	- Olther	kţj	19%
8710.00	1	Tanks and Other Armoured Fighting Vehicles, Molarisod, Whather or not		

	Act	No	20, 1998 CUSTOMS AND EXCISE ACT, 1998			
87.11			Motorcycles (including Mopeds) and Cycles Filted With an Auxiliary Motor, With or Without Sidecars; Sidecars:			
	8711-10	η	With reciprocating merchal combustion piston only no oil a cylinder capacity nor espectivity 50 cm²	IJ	free	
	5711 20		 With reciprocating internal combustion piston engine of a cylinder capacity exponding 50 cm² but not exceptioning 250 cm² 	-		
	.10	1	 With an engine of a cylinder capacity of less than 200 cm³ 	u	friere	
	.90	7	. Other	LI	free	
	67:1.30	g	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm ³ but not exceeding 500 cm ³	L	lrec	
	8711,40	3	—With reciprocating informal compast on juston engine of a cytinder capacity exceeding 500 cm² but not exceeding 600 cm²	a	Iroe	
	8711.50	а	. With reciprocating internal combustion pistors engine of a syluder capacity.			
	8711.90		exceeding 890 cm ³	υ	Fee	
	.0	3	- Side-cars	u	Ireg	
	25	o	 Other, of a cylinder capacity of 200 cm³ or more but not exceeding 850. 			
			cm ⁵	u	hee	
	30	9	Other, of a cylinder capability exceeding 850 cm ³	i.i	fige	_
	90	1	- Other	U	free	
87.12	8/12.00		Bicycles and Other Cycles (Including Delivery Tricycles), Not Motorised			
	.10		—Bicycles	u	22,5%	
	90	4	Chier	П	free	
87.13		-	Invalid Carriages, Whether or not Motorised or Otherwise Mechanically Propelled:			
	8713 (6)	7	Not mechanically propelled	u	free	
	£713.90	3	-Other	Ü	Ires	
87.14			Parts and Accessories of Vehicles of Headings Nos. 87.11 to 87.13:			
	8714.1		Of malarcycles (including mageds)			
	87:4 11	7	= 5add'es	kg	Irea	
	B714 19	8	# Other	kg	Irec	
	67:4.20	5	- Of myslid carnages	kg	Irens	
	B714.9		—Other			
	87:4 91	3	Frames and locks, and patts thereof	kg	(644)	
	B714 92	3	Wrieel rims and spokes	ka	Iree	
	8714 ()3	6	 Habs (excluding coaster braking hubs and hub brakes), and free-wheelscrocket-wheels. 	kg	Fee	
	8714.94	2	 Brakes, unduding cooster braking habs and hub brakes, and parts increas. 	b.s.	F	
	Great UC		Inereol	kg	f-ec	
	6714.95 6714.90	9	- Saddles	ų ·	free	
	8714.96	5	⇒ Pedals and crank-gear, and parts thereof	Kg too	hee 	
	8714.99		- Otho/	kg	free	
87.15	8715.00	a	Baby Carriages and Parts Thereof	Kg .	20%	
87.16			Trailers and Semi-trailers; Other Volicles, Not Mechanically Propelled; Parts Thereof:			
	8716.10	Ą	Topilers and semetrallers of the coravan type, for housing of camping.	Ш	21%	
	8716.2C	ž	— Self-loading or self-unbacing travers and semi-trailers for agricultural purposass	u	16°5	
	8716.3	•	—Other trailers and semi-trailers for the transport of goods:	•		
	8716.31	3	- Tankou traders and tanko: semi-traders	Ш	1640	
	a716 39	4	C1her	П	18%	
	3716.40	•	Other test and the section of the se	_	18%	
	8716.80		Other regions and semi-pulipro	u	10.0	
	.10	7	- Carnages, carts, coaches and wagning	Ш	21%	
	.20		- Wheelbarrows	u	18%,	
		5	Other	u	lāta	
	67(6.90	3	- Parts:	u	10.6	
	.C5	4	- Parts for carnagos, carts, conches, trailers, sami-trailers and			
		.1	wheelbarrows	kg	18%:	
	.90	C	Other	kg	15%	
			:	-		

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 88

AIRCRAFT, SPACECRAFT, AND PARTS THEREOF

SWEHEADING NOTE

For the purposes of subtineedings. Nos. 8802-11 to 6802-40, the expression furtiation weight interest the weight of the machine
in normal riying order, expliciting the weight of the crow and of flux and equipment other than permanently filted normal
equipment.

				Statis-	
Head-	Sub-	C		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
88.01			Balloons and Dirigibles: Gliders, Hong Gliders and Other Non-powered Aircraft:		
_	8801.10	2	- Gliders and nong guders	L.	treo
	8801.90		—Other		
	.05	6	 Balloons of a mass not expeeding 4.5 kg 	u	Irea
	90	ρ	- Other	u	Iree
&B-02			Other Aircraft (For Example, Helicopters, Aeroplanes): Spacecraft (Including Satellites) and Suborbital and Spacetaunch Vehicles:		
	PR05 :		Helicopters		
	BBD2 11	ŋ	Ot an unladen mass not exceeding 2,000 kg	Q.	fiee
	8692 12	ā	 Of an poladen mass exceeding 2 000 kg	Ш	fiee
	8602,20	/	 Assoptiones and other alicraft, of an unitation mass not expending 2 QGO kg	u	tree
	⊎802 30	1	Aeroplanies and other ancitall, or an unladen mass exceeding 2 000 kg but not exceeding 15 000 kg.	u	free
	8802.40	ē.	 Assophanes and other assorati, of an unlades, mass exceeding 35,000 kg.; 	П	fron
	8802.60	5	- Spacecraft (including safe thes) and suborbital and spacecraft lannum vehicles.	li .	*ree
86.03			Parts of Coads of Hoading No. 00 01 or 90 02:		
80.03	aaca 10	6	Parts of Goods of Heading No. 88.01 or 88.02; — Propellers and rolers and parts thereof		Irrae
	8803.20	9		6G Ro	1ree
	8803 30	5	Other carriages and parts thereof Other carts of ampolance or his capters.	kg ka	Irau
_	8803.90	2	Other	kg ka	lree
		2		kg	. " .
88.04	8804-00	5	Parachutes (Including Dirigible Parachutes and Paragliders) and Rotochutes; Parts Thereof and Accessories Therefo	kg	freia
88.05			Aircraft Launching Gear; Deck-arrestor or Similar Gear; Ground Flying Trainers; Ports of the Foregoing Articles:		···· ··· ··
	8805 10	3	—Ancrah launching gear and parts thereof, deck-pressor or smiller gear and parts	ı	
			thereof a control of the control of	kg	Irea
	8805 20	В	—Ground llying trainers and parts mereof	kg	Irec

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CUSTOMS AND EXCISE ACT, 1998 CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTES:

A high, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular liking.

				Statis		
Head-	Sub-	C		stcsi-	Rate of	
ing	heading	D	Article Description	Unit	Duty	
89.01			Cruise Ships, Excursion Boats, Ferry-boats, Cargo Ships, Barges and Similar Vessels for the Transport of Persons or Goods:			
	8901 10	9	—Craise ships, excursion boals and similar vessels principally rigsigned for the wansport of persons; lerry-boals of all wade	u	free	
	8901.20	5	—Tankers	L	free	
	8901 30	θ	—Retrigerated vessels texcluding those of subheading 8901 20;	L	1000	
	8901.90	7	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	U	free	
				٠.		
89.02	8902 nn	9	Fishing Vessels; Factory Ships and Other Vessels for Processing or Preserving Fishery Products	u	lmo	
89.03			Yachts and Other Vessels for Pleasure or Sports; Rowing Boats and Canoes:			
	6903 10	8		u	165.	
	B903.9		—Oxher.			
	8903.91	a	 Skilboats, with or without auxiliary motors	ų.	16%	
	8903 92	7	 Mojorboats (excluding outboard motorcoats) 	u	:6°3	
	6903 99		2 Other:			
		9	 Rowing she is all a kind commonly used for tical ading. 	U	12%	
	.90	7	- Other	u	16° /	
89.04	8904.00		Tugs and Pusher Craft.	ü	f-ee	
89.05			Light-vessels. Fire-floats. Dredgers. Floating Cranes, and Other Vessels the Navigability of Which is Subsidiary to Their Main Function; Floating Docks; Floating or Submersible Drilling or Production Platforms:			
	8905.10	5	—Dredgers	Ü	free	
	8905.20	6	 Floating or submersible drilling or production platforms 	u	free	
	8905.90	1	—Olher	U	free	
89.06	8906 CC	4	Other Vessels, Including Warships and Lifeboats (Excluding Rowing Boats)	ш .	free	
89.07			Other Floating Structures (For Example, Rolts, Tanks, Coffer Dams, Landing-stages, Buoys and Bescons):	•		
	8907.10	2	Inflatable rolls	U	free	
	8907.90	9	—Olher	ш	Fee	
	8908 OO		Vessels and Other Floating Structures for Breaking up	u	face	

CENTOMS AND EXCISE ACT, 1998 SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS: PARTS AND ACCESSORIES THEREOF

NOTES:

- This Chapter does not cover the following:
 - (a) Articles of a knirt used in machines, appliances or for other technical uses, of vulcanised rubber (exhibiting hard) for eather or of composition teather throughing No. 40 (6), of leather or of composition teather throughing No. 42 04) or of texts a material (needing No. 50 (1)).
 - (b) Supporting belts or other articles of textile material, whose intended offection the organite be supported or held derives so by from their elasticity (for example, materially belts, thoracid support bandages, abdominal support bandages, support for joints or materials) (Section XI).
 - Retractory goods of heading No. 69 03; resumed waters for toborations, chemical or other technical uses, of heading No. 69 09.
 - (c) Glass numers, not optically worked of heading Nu. 70 09, or of mass of case metal or of product metal and being optical elements (heading No. 83 05 or Chapter 71).
 - (iii) Goods of linesting No. 70.07, 70 98, 70 11, 70.14, 70 16 or 70.17.
 - Parts of general day, as eaf ned in Nate 2 to Section XV, of these metal (Section XV) or smaller goods of plastics (Chapter 39)
 - (g) Pumps incorporating measuring devices, of heading No. 84-13, masspicco-ocerated counting or checking machinery, or separately presented measures introduces theading No. 84-23); lifting or handling machinery (headings Nos 84-25) to 84-28); paper or paperboard cutting machines of all kinds (heading No. 84-41). Nilings for adjusting work or ingly on machine-looks of heading No. 84-66, including littings with optical devices for reading the scale; (for example, Topical) inviding hearts) had their those which are in themselves resemblely optical instruments (for example, alignment tolescopes); calculating machines (heading No. 64-70); valves and offer applicances (heading No. 84-81).
 - (h) Searchtgris et spollights of a kind used for cycles of metor venicles (heading No. 85.12), porteble electric (impout beading No. 85.13), it remajographic against remaining improducing or recording applicatios (heading No. 85.13) of 85.20); sound-heads (heading No. 85.22) still image video cameras and other video camera recorders (heading No. 85.25), radar apparatus, radionavigational aid apparatus and remote control apparatus (heading No. 85.26), section beam group units of heading No. 85.39; option turn cabbes of heading No. 85.44.
 - (e) Searchlights or spot; ghts of honding No. 94 05;
 - (kg) Amides of Chapter 95.
 - Capacity measures, which are to be classified according to their constituent material, or
 - (m) Spixels, reals or similar supports (which are to be class field according to the inconstituent material, for example, in heading. No. 39-23 or Section XV).
- 2. Subject to Note 1 above parts and accessories for machines, apparatus, instruments or acceles of this Chapter are to be classified according to the Inflowing rules.
 - (a) Pails, and accessories which are goods included in any of the headings of this Chapter or of Chapter 64,85 or 91 (excluding heading). No. 84 65,85,48 or 90,33 are in a Leasier to be classified in their respective headings.
 - (b) Other parts and accessories, it is a table for use sofely or principally with a particular kind of machine, instrument or apparatus of with a number of machine, instruments or apparatus of the same heading including a machine, instruments or apparatus of the particular of heading No. 90.10, 90.13 or 90.31; are to be classified with the machines, instruments or apparatus of that kind).
 - (c). All other pans and accessories are to be classified in heading No. 90 33.
- 3. The provisions of Note 4 to Section XVI apply also to this Chapter
- 4 cheating No. 90.05 does not apply to refescopic sights for filting to arms, senscopic folloscopes for filting to submarring in tanks, or to tolecopics for maintines, applicates, instruments or apparatus of this Chapter or Section XVII such telescopic signs and felescopes are to be classified in heading No. 90.10.
- 5 Measuring or checking optical instruments, appharoes or machines which, but for this Note, could be classified but in heading No. 90,13 and in heading No. 90,31 are to be classified in heading No. 90,31.
- Heading No. 90.32 applies only to

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- (a) Instruments and apparatus for automatically controlling the flow, depth, pressure or other variables of liquids or gases, or far automatically controlling temperature whether or not their operation depends on an electrical phonomenon which varies according to the factor to be automatically centrolling and
- (b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

CUSTOMS AND EXCISE ACT, 1998

				5181.9-	
Head	Sub-	С		stical-	Rate of
Ing	heading	Ď	Article Description	Unit	Duty
90.01			Optical Fibres and Optical Fibre Bundles; Optical Fibre Cables (Excluding Those of Heading No. 85.44); Sheets and Plates of Polarising Material; Lenses (Including Contact Lenses), Prisms, Mirrors and Other Optical Elements, of Any Material, Unmounted (Excluding Such Elements of Glass not Optically Worked);		
	9001.1C	2	— Optical fibres, optical flore bundles and cables	kg	15%
	900120	7	— Shinets and plates of polarising malerial	kgi	1rug
	9001.30	1	Contact fenses	U	tree
	9001.40	6	—Spectacle lonses of glass	U	Irrere
	9001.5C	0	—Spectacle tenses of other materials	u	1ree
	9001.90	9	—Other	kg	Iree
90,02			Lenses, Prisms, Mirrors and Other Optical Elements, of Any Material, Mounted, Being Parts of or Fittings for Instruments or Apparatus (Excluding Such Elements of Glass not Optically Worked):		
	9002		—Objective lenses:	l	4
	9002.19	3	 Fig. cameras, projectors or photographic enlargers or reducers	ky Kg	free free
	9002:19		—F.Jers	kg	free
	9002 20	2	СФе·	kq	fuse
¥0.03	9003.1		Frames and Mountings for Spectacles, Goggles or the Like, and Parts Thereof: —Frames and Mountings		
	9003.11	6	= Ol glastics	L	Irea
	9003.19	7	- Of other materials	L	Irea
	9003.90	6		kg	1ree
			—Parts		
0.04			Speciacles, Goggles and the Like, Corrective, Protective or Other:		
	9004.10	3	—Sunglasses	u	14%
	9004.90	0	Other	u	free
90.05			Binocutors, Monoculars, Other Optical Telescopes, and Mountings Therefor; Other Astronomical Instruments and Mountings Therefor, But not Including Instruments for Radio-astronomy:		
	9005 10	7	—Binoculara	U	f1 60
	9005 80	9	—Other costrum vents	Ц	fiee
	9005 90	3	—Parts and accessories (including mountings)	×g	free
90.06			Photographic (Excluding Cinematographic) Cameras; Photographic Flashbulbs (Excluding Clacharge Lamps of Heading No. 85.39);		
	9006.19	0	 - Cameras of a kind used for propining printing plates or by indees. 	ь	free
	9 0 06 20	9	—Cameras et a kind jused for recording documents on microfirm, microfiche or other infections.	Ш	friso
	9006.30	5	 Cameras specially designed for underwater use, for amial survey or for medical or surgical examination of internal organs, comparison cameras for forensic or criminals great purposes. 		1ree
	9006.40	4	—Instant print cameras	ţ.	free
	9006 6		—Other cameras:		
	9006.51	5	= With a through the tens viewlinder (single lans rollex (SUR)) for roll lift a width not exceeding 35 mm	U	tree
	9006.52	- 1	= Other, for roll filter of a width less than 35 mm	U	Ireie
	9006.53	а	= OPer, for rol. film of a width of 35 mm	ы	Irga
	9006.59	6	- Olher	U	1100
	9006.6		— Photographic flashlight apparatus and flashbulbs		
	9000 61	0	- Discharge lamp ("electronic") flashlight apparatus	Ļ	iree
	9006.62	S	Flashburbs, flashcubes and the like	U	1ree
	9006 69	o:	□ Other	u	Irus

	Art No.		20. 1998 CUSTOMS AND EXCISE ACT, 1998		
		****, ,			
	9006.9 9006.91	3	Perts and accessories - For caurieras	ken	Iree
	9006.99	4	- For councies	kg ku	
				ky 	
0.07	9007 1		Chomatographic Cameras and Projectors, Whether or not incorporating Sound Recording or Reproducing Apparatus: —Curreras:		
	9CC7.11	o	= For film of less than 16 mm wide or for doubte-8 mm film	Ш	fiee
	9007 19	1	- Othe:	u	free
	9007 20	9	—Projectors	u	tree
	9007.9	*	—Parts and accessories	u	
	9007.91	7	- For carments	kg	tree
	9007 92	3	:- For prejectors	kg	free
0.08			Image Projectors (Excluding Cinematographic); Photographic (Excluding Cinematographic) Entergers and Reducers:		
	9008 10	R	—Slide projectors	U	tree
	9008.20	2	—Microfilm, microfiche or other microform readers, whether or not capable of producing codies		de a m
	cana ras	7	· -	ti 	free
	9008 30		— Other image projectors	u	1000
	9308 40	1	Photographic (excluding cinematographic) enlargers and reducers	U La	1ree
	9008.90	٠	— Parts and accessores	ký	lrr;i:
0 .D9			Photo-copying Apparatus incorporating an Optical System or of the Confact Type and Thermo-copying Apparatus:		
	9009 1		Electro-static photo-copying appendixis:		
	9009.11	θ	 Operating by reproducing the original image directly onto the copy (direct process) 	u	Iree
	9009.12	4	 Operating by reproducing the original image via an intermediate onto the copy (indirect process) 	u	heo
	9009.2		—Other photo-copying apparatus		
	9009.21	2	 Incorporal ng an optical system	41	free
	9009.22	9	Of the constal type	u	free
	9009.30	Û	—Thermo-copying apparatus	Ш	fiee
	9009 90	Д	—Parts and accessories	kg	'r ee
0.1 0			Apparatus and Equipment for Photographic (Including Chematographic) Laboratories (Including Apparatus for the Projection or Drawing of Circuit Patterns on Sensitised Semi-conductor Materials), Not Specified or Included Elsewhere in This Chapter; Negatoscopes; Projection Screens:		············· •-
	901010	1	 Apparatus and equipment for automatically developing photographic (including onematographic) film or paper in rolls or for automatically exposing disvisiops:d film to rolls of photographic paper. 	u	free
	9010.4		Apparatus for the projection or drawing of circuit patterns on sonsibised semiconductor mainrials.	•	Hee
	901041	1	= Oirect write-on-waler apparatus	u	free
	9010.42	В	Step and repeat aligners	ь	free
	9010.49	2	= Other	Ü	free
	901G 50	4	Other apparatus and equipment for photographic (including cingmotographic) falunatories; degatuscopes	U	1ree
	9010 60	1	—Projection scieens	u u	free
	9010 90	8	—Parts and archistories	kg	tree
		٠.			
Ø.11			Compound Optical Microscopes, Including Those for Photomicrography. Cinephotomicrography or Microprojection:		
	9011:0	5	—Stereoscopic microscopes	U	tree
	9011 20	5	—Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	Iree
	9011.BD	7	—Other microscopes	U	Irea
	9011 90	٦	— Puris and accessories	kg	freu
			Microscopes (Excluding Optical Microscopes); Diffraction Apperatus:		
			THE PROPERTY OF THE PROPERTY O		
O.12	6012 ID	0			tree
O.12	9012.10 9012.90	9 5	Microscopes (excluding optical microscopes) and diffraction apparatus Parts and accessomes	u kg	tree Iron

96.13 Liquid Crystal Devices Not Constituting Articles Provided for More Specifically in Other Headings: Lesers (Excluding Leser Diodes); Other Optical Appliances and Instruments, not Specified or Included Elsewhere in This Chapter:

_	,	\ci \	io.	20, 1998 CUSTOMS AND EXCISE ACT, 1998			
	9013.10		2	Telegoppic aights for filting to 2006; periscopies, triescopies, designed to limit parts of machines, apparances, instruments or apparatus of this Chapter or			
				Section XVI	u	Iree	
	9013.20		7	—Lasers (excluding laser diodies)	ų.	Iree	
	901380		4	—Other devices, appliances and instruments	u	free	
	9013.90		ŝ	Parts and acressories	Kg	free	
90.14				Direction Finding Compassés: Other Navigational Instruments and Appliances:			
	9014 10 9014 25		ნ ე	—Oraction finding compasses	U	4r⊕€	
	9014.20		i)	rompasses)	LI	*ree	
	9014 80		В	Other instruments and appliances	u	free	
	9014 90		2	Parts and accresores	kg	frec	
			_		. "		
90.15				Surveying (Including Photogrammetrical Surveying), Hydrographic, Oceanographic, Hydrological, Melecrological or Geophysical Instruments and Appliances (Excluding Compasses); Rangolinders:			
	9015 10		3	—Rangetinders	LÞ	Iroe	
	9015.20		4	—Theodolites and lacheometers	u	Irec	
	9015.30		¢.	Lovels	u	ked .	
	9015.40		3	—Photogrammetrical surveying instruments and appliances	kg	Pee	~
	9015.80		ı	Other matruments and appropries	ú	Ree	
	9015.90		6	—Pans and accessories	kg	free	
90.16	9016 ec		٩	Balances of a Sensitivity of 50 mg or Better. With or Without Masspieces .	. Ag 	Tree	
90.17				Orawing. Marking-out or Mathematical Calculating Instruments (For Example, Drafting Machines, Pantographs, Protractors, Drawing Sets, Stide Rules, Disc Calculators): Instruments for Measuring Longth, for use in the Hand (For Example, Measuring Rods and Tapes, Micrometers, Caltipers), Not Specified or Included Elsewhere in This Chapter;			
	9017 10		7	Oraffing tribles and marchines, whether or collautomatic	U	tree	
	9017 20		•	 Other grawing, making-out or mathematical calculating instruments. 	U	tree	
	9017 30		b	Micromotors, rail porsioned gauges	Li	treo	
	9017.85		9	—Other instruments	U	1000	
	9017 90		3	—Parts, and accessories	kg	tree	
90.18			-	Instruments and Appliances Used in Medical, Surgical, Dental or Veterinary Sciences, Including Scintigraphic Apparatus. Other Efectro-medical Apparatus and Sight-lesting Instruments:			
	9018 1			 Electro-diagnostic apparatus (inclusing apparatus for functional exploratory examination or for checking physiological paramidicas) 			
	9018 11		7	= Efectro-cardiographs	W.	l/ee	٠,
	9018 12		3	- Ultrasonic scanning apparatus	_	lige	`
	9015 13		Q.	 Magnetic resonance imaging apparatus 	,J	free	
	9018 14		ß	- Scinligraphic apparatus	J	Fee	
	9016.19		8	Other	J	ligg	
	9015.20		5	— Ulira-violet or inira-red ray appornius	k(p	Iraa	
	9016.3			Syringes, receibes, radicelors, cannulae and the like	-		
	9018 31			- Syringes, with or without needles			
		1G	3	 Disposable hypodermic syanges of plastics, of a capacity of less than 2 ml	μ	22%	
		15	•	Disposable hypedermic syninges of plastics, of a capacity of 2 million under but less than 5 ml	П	245: or 13d each less 70% with a maximum of 32%	
		20	0	 Disposable Pypodeemic syringes of plastics, of a capacity of 5 million more but less than 10 million. 	П	249, or 180 loach loss 70%, with a maximum of	
		25		Disposable hypodermic syringes of plastics, of a capacity of ±0 ml or more but less than 20 ml	u	32% 24% or 25¢ each less 70% with a maximum of 32%	
			÷			.5650	

	Act	No.	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
	30		Disposable hypothermal syringes of plastacs, of a capacity of 20 ml or energible tass than 35 ml.	ü	24% or 350 each fess 70% with a maximum of 32%
	39	9	 Disposable hypodermic syringes of plastics, or a capacity of 30 ml armore. 		22^↓
	un		Other	U U	free
	9018 32	,	Tubular motal needles and needles for sucures	٥	
		. 7	Hypodermic need as, including death injection needles, with pubs.	kg	15°•
		ß	Other	ky	411-12
	3018 33	7	= Other	u	tree
	9018.4		Other instruments and apphaneos used in dental selences		
	3518.41	U	 Dental criticangines, whether or not combined on a single base with critic dental equipment. 	kg	free
	9018.49	1	_ Other	Ü	Iren
	9018.50	9	—Other ophthalmic instruments and appliances	kg	Ire:
	9015 90	7	-Other Instruments and appliances	U.	Iree
.19			Mocheno-thorapy Appliances: Massage Apparatus; Psychological Aptitude-testing Apparatus; Ozone Thorapy, Oxygen Tharapy, Aerosol Thorapy, Artificial Respiration or Other Thorapeutic Respiration Apparatus;		
	9019 10	٠	 Mechano-inerapy apphances massage apparatus payone rigidal applitude testing appointus. 	kg	Irea
	9019 20	9	Ozone therapy, oxygen therapy, aerosol therapy, amilipal respiration or other		
			therapeilaid respiration apparatus	49	feeg
).20	9020 00	G	Other Broathing Appliances and Gas Masks (Excluding Protective Masks		
		*	Having Neither Mechanical Parts Nor Replaceable Fifters)	49	free
J. 21			Orthopaedic Appliances, Including Crutches, Surgical Belts and Trusses; Splints and Other Fracture Appliances; Artificial Parts of the Body; Hearing Aids and Other Appliances Which are Worn or Carried, or Implanted in the Body, to Compensate for a Defect or Disability:		
	9021.1 9021.11	4	Artificial joints and etc. Intriopaedic or flacture appliances: Artificial joints	ka	4ree
	9021.19	5	- Other	kg kg	100
	9021.2	-	Artificial teeth and dental https://	9	
	9021.21	9	- Aridisal technology and the control of the contro	kg	4000
	0021 29	•	= Other	kg	*ree
	9021 30	7	Other altibular parts of the body	kq	frec
	902140	1	Healing aids (excluding parts and accessories)	u	bea
	9021 50	6	, $+\theta$ alientistors, for islandating the antimiscles (excluding parts and accessor $\theta \Phi$	U	free
	9021 90	4	—Grae	kĢ	Iree
J. 2 2			Apparatus Based on the Use of X-rays or of Alpha. Beta or Gamma Radiations, Whether or not for Medical, Surgical, Dental or Velerinary Uses. Including Radiography or Radiotherapy Apparatus, X-ray Tubes and Other X-ray Generators, High Tension Generators, Control Panels and Ocsks, Screens, Examination or Treatment Tables, Chairs and the Like;		
	9055 .		Apparatus based on the use of X-rays, whicher or not for medical, surgical, dental or veterinary uses, including raisingspay or radiotherapy apparatus.		
	9092 12	4	Computed tomography apparatus	Lı	Ireo
	9022 13	3	- Other, for dental uses	u	Iree
	9022 14	7	Other, for modical, surgical or veletinary uses	U	lrese
	9022 19	9	- For alher uses	La	lret:
	9022.2		Apparatus based on the use of alpha, brita or gamena rad at one, whichier or not for interlical, surgical, decial or setmentry uses, including radiography or radiotherapy apparatus.		
	9022 (2)	2	For medical, surgical idental of votermary uses	Ų.	free
	9022 29	3	= For other uses	u	Ireo
	9022 35	9	—X-ray tubes	u	lri:::
	9022 90	S	Other leichndung parts and accessures	kq	free
.23	3023 00	9	Instruments, Apparatus and Models, Designed for Demonstrational Purposes (For Example, in Education or Exhibitions). Unsuitable for Other	••	
			Ųşes	kq	*epsps

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	Ac	at So.	20. 1998 CUSTOMS AND EXCISE ACT, 1998		
	9024-10	9	—Macrones and appliances for lesting metals	u	Irea
	9024 ED	9	Other machines and appliances	11	free
	9024 9 0	5	—Parts and accessories	19	f-e:e:
0.25			Hydromoters and Similar Floating Instruments, Thermometers, Pyrometers, Barometers, Hygromoters and Psychrometers, Recording or Not, and Any Combination of These Instruments:		
	9025.4		 Thermointelers not pyromotors, nnt combined with other instruments 		
	9085 51	9	- I, quid-filled for a rectireading	li .	*ree
	9025 19	9	- Other	U	'ree
	9025 80	4	—Other instruments	u	50.00
	9585 90		— Phits and decessories	kq	fiet.
90.26			Instruments and Apparatus for Measuring or Checking the Flow, Level, Pressure or Other Variables of Liquids or Gases (For Example, Flow Meters, Level Gauges, Manometers, Heat Meters) (Excluding Instruments and Apparatus of Heading No. 90.14, 90.15, 90.28 or 90.32);		
	9026.16	6	-For measuring or checking the flow or level of liquids.	u	Iroe
	9026.20	C	For measuring or checking pressure	u	Iree
	9026 8C	ā	— Other instruments and apparatus.	ü	Ireo
	9026.96	2	Parts and accessories	k <u>o</u>	Iree .
0.27			Instruments and Apparalus for Physical or Chemical Analysis (For Example, Polarimeters, Retractometers, Spectrometers, Gas or Smoke Analysis Apparatus): Instruments and Apparatus for Measuring or Checking Viscosity, Porosity, Expansion, Surface Tension or the Like; Instruments and Apparatus for Measuring or Checking Quantities of Heat, Sound or Light (Including Exposure Meters); Microtames:		;
	9027.10	1	—Gas er sineke analysis apparatus	ıl	tr <u>a-</u>
	9027.20	4	— Chromatographs and electrophoresis instruments	П	free
	0027.30	٩	 — Spectrometral spirotrophatometers and spectrographs (displayed radiations) (UV, visible, IR) 	Ŀ	fri-i:
	9027.40	3	—Exposure meters	li .	tree
	9027-50	В	—Other restruments and apparatus using optical regiations (UV, visible, 94)	Li	term
	9027.80	1	Other instruments and apparatus	Li	lree
	9027 90	6	-Microlomes, parts and accessories	ĸij	lri-i-
D.2B			Gas, Liquid or Electricity Supply or Production Meters, Including Calibrating Motors Therefor:		
	9028 10	3	—Gas maters	ti	Tree.
	9028/20	8	—tiguid ratios	u	tree
	9028 30	2	Electroity meters	u	Iron
	9028 90	b	Parts and accessories	ko.	Fee
0.29		-	Revolution Counters, Production Counters, Taximeters, Milcomaters, Pedometers and The Like; Speed Indicators and Tachometers (Excluding Those of Heading No. 90.14 or 90.15): Stroboscopes:	`	
	9029.10	7	 Revolution counters, product on counters, taximeters, mileometers, pedameters, and the like		kaa
	9029.20	1			ireo Pee
	9029.20	3	Sheed and cauters and factionistics; stroposcopes Pures and accessories	į) kią	hea
90.30			Oscilloscopes, Spectrum Analysers and Other Instruments and Apparatus for Measuring or Checking Electrical Quantities (Excluding Meters of Heading No. 90.26): Instruments and Apparatus for Measuring or Detecting Alpha, Beta, Gamma, X-ray, Cosmit or Other Ignising Radiations:		7
	9030.10	7	Instruments and apparatus for measuring or detecting ionising radiations	7	lige to a
	9030 26	1	Calhour-ray oscioloscopés and calhorie-ray resológ vighs :	'n	l/ee
	9035.3		Other instruments and apparatus, for incosuring or checking voltage, current teststance or power, without a recording device.		
	9030 31	2	= Multimeters	u	Iree
	9030 39	3	O!her	ដ	Léó
	9030.40	Ĉ	 Obserinstruments and apparatus specially designest for selection reunchabons (for example, cross-talk injectors, gain measuring instruments, distortion factor meters, psechemeters) 	J	lige
	9930.8		Other instruments and appointure		
	9930.a 9930. a 2	1	Other instruments and apparatus: For measuring or checking semiconductor waters or devices	u	Ires:
		1 8		u u	Ino: Iree

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	9030/90	3	← Pails and accessories .	ĸg	ree
90.31			Measuring or Checking Instruments, Appliances and Machines, Not Specified or Included Elsewhere in This Chapter; Profile Projectors:	,	
	9031-10	ū	Machines for balancing mechanical parts	u	free
	9031.20	6	Tristbenoties	Ш	free:
	9031.30	3	—ProMe projectors	u	tree
	2031.4		Other optical instruments and appliances.		
	9031.41	θ	 For inspecting semi-conductor wafers or devices or for inspecting photomasks or relicies used in manufacturing semi-conductor devices. 	u	Iree
	9031.49	1	a Officer	u	Inge
	9031.60	2	- Other instrumental appliances and machines	ų	Irec
	9031.90	7	—Parts and accessories	kg	Iree
90.32	9032.10		Automatic Regulating or Controlling Instruments and Apparatus: —Thermosiats.		
		1	 Identifiable for use solely or principally with electro-their indicamental appliances (excluding those of which the operation depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled 	U.	14%
	.90) L	Olher	Ų.	free
	9032.20	ë	Manosials	П	free
_	9032.8		Other restruments and applicatus		
	9032 81	2	- Hydraulic or pneumatic	u	tipe
	9032.89	3	- Other	Li	1rrs;
	9032 90	Ð	—Parts and accessories	kg	Iree
90.33	9033.00	3	Parts and Accessories (Not Specified or Included Elsewhere in This Chapter) tor Machines, Appliances, Instruments or Apparatus of Chapter 90	ka	Iroa

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

- This Chapter coes not cover:
 - (a) Clock or watch glasses or whights tobasefier according to this constituent crateria (...
 - (b) Watch chains (heading No. 71, 13 or 71, 17, as the case may be).
 - (c) Parts of general use delined in Noti: 2 to Section: XV, of base metal (Section XV), or similar goods of plastics (Crupter 39) or of predicts intelled on metal stad with precious mutal (generally heading No. 71.15). Clock or watch springs are however, to be classified as clock or watch parts (heading No. 91.14);
 - (d) Bexting balls (heading No. 73.26 of 64.62, as the case may be):
 - (e) Articles of heading No. 84.12 constructed to work without an escapement
 - Hall bearings (heading No. 84 82) or
 - (g) An clas of Chapter 85, not yet assembled together or with other components into wolch or clock movements or into principal suitable squighte for use sofely or principally as parts of such movements (Chapter 85).
- modding No. 91.01 covers only watches with case wholly of precious inclaffor of molatic agins to recover metal, or of the going inationally combined with patteral or outsided pearls, or procious or semi-product slones that was a synthetic in reconstructed; of readings Nos. 71 01 to 71 04. Watches with raise of base motal artiful with privious most fall in heading No. 91.02.
- 3. For the purposes of this Chapter, the expression "watch ineventerlis" means devices regulated by a balance wheel and halespring, quartz crystal or any other experimentally of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch ineventions shall not exceed 12 mm in thickness and 50 mm in width, "ength or display."
- 4 Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, prices on instruments) are to be classified in this Chapter.

				Statis-	
Head-	Sub-	C		\$tical-	Rate of
ing	heading	۵	Article Description	Unit	Duly
					-
1.01			Wrist-watches, Pocket-watches and Other Watches, Including Stop-watches, With Case of Precious Metal or of Metal Clad With Precious Metal:		
	9101.1		 Wrist-wateres, electrically operated, whigher or not ecorporating a step-wintch lectity 		
	9101.11	C	- With mechanical display only	u	Figg
	9101 12	7	- With apla-electronic display anly	u	free
	9101.19	- 1	Other	Ш	free
	91012		- Other wist-watches, whicher or not incorporating a stop-watch fact by		
	9101.21	5	With automatic winding	u	tree
	9101.29	ć:	e Other	u	State
	9101.9		- Other.		
	9101.91	1	Electrically operated	Ш	fi ce
	910199	8	- Other	u	fice
91.02			Wrist-watches, Pocket-watches and Other Watches, Including Stop-watches		
31.04			(Excluding Those of Heading No. 91.01):		
	9102.1		 Whist-watches, electrically operated, whether or not incorporating a stop-watch lab ity. 		
	9102 11	4	 With mechanical display only	Li	4ri-i-
	9102 12	0	With opto-electronic display only .	U	tree
	910239	6	- Other	u	free
	9102.2		Other wrist-watches, whether or not incorporating a step-watch lability.		
	9102.21	9	- With automatic Winding	U	free
	9102 29	•	· Other	Ľ	tree
	9102.9		—Other		
	9102.01	C	Figetineally operated	U	Iree
	9102.99	1	⊇ O her	U	tree
91.03			Clocks With Watch Movements (Excluding Clocks of Heading No. 91.04):		
	9103 10	1		ų.	Iree
			—Other		tree

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\$1,04 9104 00 O Instrument Panel Clocks and Ctocks of a Similar Type for Vehicles, Aircraft,	
Spacecraft or Vessels	ı Iree
91.05 Other Clocks:	• • • • • • • • • • • • • • • • • • • •
9105.1 — Atlanta Gocks	
9105.11 5 = Electrica ly operated	1 *66e
9105.19 6 - Other	i froo
9105.2 —Wall clocky:	
9105.21 2 = Electrically operated	ı fr ee
9105 29 0 = Othes	ree free
9105.9 Other	
9105 9t 1 - Electrically operated	• free
9105 99 2 - Other	ı tree
91.06 Time of Day Recording Apparatus and Apparatus for Measuring, Recording or Otherwise Indicating Intervals of Time, With Clock or Watch Movement or With Synchronous Motor (For Example, Time-registers, Time Recorders);	
	g trees ,
9106-20 / —Parking meters	_
9166 90 9 —Otre:	j Iraa
1 Time Switches With Clock or Watch Movement or With Synchronous Motor (ı Iraa
	·
91,08 Watch Movements, Complete and Assembled:	
9108.1 —Electrically operated. 9108.11 6 — With mechanical display only or with a gevice to which a mechanical	
	j field
Onto an an Allahama adaptama dan maha	, fraa
	. free
0.100 Mg	i tue
9108.9 — Other:	-
9108.91 2 Measuring 33 B mm or less	ı free
	, ,tee
Mark the second of the second	
91.09 Clock Movements, Complete and Assembled: 9109 Elischically operated.	
area at a second at the second	r Irec:
910919 0 - Other	r tree
9109.90 6 Other	ı 1ree
91.10 Complete Watch or Clock Movements, Unassembled or Partly Assembled (Movement Sets); Incomplete Watch or Clock Movements, Assembled; Rough Watch or Clock Movements:	
9110 :Of watches	
9110 ' 5 Complete movements, unassembled or partly assembled important sets)	j l'ea
	g free
	g Irac
	g Iree
91.11 Watch Cases and Parts Theroof:	
	u fred
According to the control of the cont	•
1	
	-
9111 90 3 Parts	g Irae
91.12 Clock Cases and Cases of a Similar Type For Other Goods of This Chapter, and Parts Thereof:	6
	u free . lean
	」 lree
91'2'90 7 — Parts k	상 Iree
91.13 Watch Straps, Watch Bands and Watch Bracelots, and Parts Thereof:	
9113 10 4 —CX presious metal or of metal clad with precious metal	g I ree
The state of the s	9 133
	å (Leo
9143.20 9 +Ot base matar, whether or not gold- nr saver-plated	•

• • •				
-	tet Ne	20, 1998 CUSTOMS AND EXCISE ACT, 19	998	
9114.10	8	- Springs, roluding hair-springs	kg	tice
9114.20	2	- Jewels	kg	tree
9114 30	7	—C als	kg	free
9114.40	•	- Plates and findges	kg	free
0114.00	4	—Olmer	ko	Irrara

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 92

MUSICAL INSTRUMENTS; PART AND ACCESSORIES OF SUCH ARTICLES

- This Chapter does not cover
 - (a) Part of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39)
 - (b) Microphones, amplities, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same calonet as instruments of this Chapter.
 - (c) Toy instruments and apparatus (heading No. 95.03);
 - (d) Brushes for deaning musical instruments (heading No. 96 03), or
 - (a) Collectors' pieces or anbques (heading No. 97 05 or 97.06).
- 2 Bows and stocks and similar devices used in playing the musical instruments of headings. Nos. 92,02 or 92,06 presented with such instruments in numbers normal thorsto and clearly intended for use therewith, are to be classified in the same beadings as the relative instruments.
 - Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate anicles and not as forming a part of such instrument.

				Şişliş-	
Head-	Sub-	¢		stical-	Rate of
ing	heading	D	Article Description	Unit	Duty
92.01			Planes, Including Automatic Planes; Harpsichords and Other Keyboard Stringed Instruments:		
	9204.10	Ú	Upr:gl*1 pianos	u	ree
	9201.20	C	—Grand planes	41	free
	920190	2	—Other	ų.	free
92.02			Other String Musical Instruments (For Example, Guitars, Violins, Harps):		
	9202 10	4	—Played with a bow	Ш	tree
	9202 90	6	—Other	u	free
92.03	9203 00	9	Keyboard Pipe Organs; Harmoniums and Similar Keyboard Instruments With Free Metal Reeds	ш	free
92.04			Accordions and Similar Instruments; Mouth Organs:		
	9204 10	7	—Accordions and similar instruments	Ш	*ree
	9204-20	•	- Mouth organs	Ų	free
92.05			Other Wind Musical Instruments (For Example, Clarinets, Trumpets, Baggipes):		
	9205.10	U	—Brass-wind instruments	U	trea
	9205.90	. 7	—Otre:	u	lree
92.06	9206.00	2	Percussion Musical Instruments (For Example, Drums, Xylophones, Cymbals, Castanets, Maracas).	u	Irea
92.07			Musical Instruments, The Sound of Which is Produced, or Must be Amplified, Electrically (For Example, Organs, Guitars, Accordions):		
	9207 10	В	—Keyboard instruments (excluding accordions)	U	Iree
	9207.90	4	—Otre:	Ų	lree
92.08			Mosical Boxes, Fairground Organs, Mechanical Street Organs, Mechanical Singing Birds, Musical Saws and Other Musical Instruments not Failing Within Any Other Heading of This Chapter; Decoy Calls of All Kinds; Whistles, Call Horns and Other Mouth-blown Sound Signalling Instruments:		
	9208 10	1	-Mușical boxes.	u	tree
	9208.00	8	—Other	บ	h ee
92.09		,	Parts (For Example, Mechanisms for Musical Boxes) and Accessories (For Example, Cards, Discs and Rolls for Mechanical Instruments) For Musical Instruments; Metronomes, Tuning Forks and Pitch Pipes of All Kinds:		

A	et No	20. 1998 CUSTOMS AND EXCISE ACT, 1998		
9209 10	5	Metronomes, tuning links and pilch piges	kg .	long
9209 20	9	Meghanisms for musical boxes	49	free
0200 30	4	—Musical instrument strings	≼il	face
9.6035		O+-e-		
9209.91	R	Parts and appropries for planos	kg	fre:
209 92	4	 Parts and accessories for the musical instruments of Feading No. 92.02. 	kg	1000
9209.93	O	Parts and accessories for the musical instruments of hooding No. 92.03.	kg	Iree
9209.94	7	 Parts and appropries for the musical instruments of heading No. 92.07. 	kg	Free
000000		Cultura	ka	free

Act No. 20, 1998.

CUSTOMS AND EXCISE ACT, 1998 SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

VOTES

- This Chapter does not cover the following:
 - (iii) Goods of Chapter 36 (for example, percussion caps, detonators, signicing flares);
 - (b) Part of general use las defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (c) Armoured fighting vehicles (heading No. 67.10);
 - (d) To psooping sights or other optics, devices suitable for use with arms, unless mounted on a linearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Blows, alreads fencing loils or toys (Chapter 95); or
- (f) Collectors, perces or antiques (reading No. 97.05 of 97.06).
- 2 In heading No. 93.06, the reference to "paris thems!" does not include radia or radar apparatus of beading No. 96.20.

					Statis-		
Head-	Sub-		C		stical-	Rate of	
ing	heading		D	Article Description	Unit	Duty	
93.01	9301 00			Military Weapon's (Excluding Revolvers, Pistols and the Arms of Heading No. 93.07):			
		.1G	0	Rilles, cartanos and muskels	u	15% (xus 2006 (aach	
		٩Ç	9	Other	u	20° n	
93.02	9352 00			Revolvers and Pistols (Excluding Thoseof Heading No. 93.03 or 93.04)	u	15% plus 90c each	
93.03		•		Other Firearms and Similar Devices Which Operate by the Firing of an Explosive Charge (for Example, Sporting Shotguns and Ritles, Muzzle-loading Firearms, Very Piatols 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		5	Muzz'e-loading frearms	m	19°5	
	9303.20			 Other sporting, frunting or target-sheeting shedgers, including combination shedgen-filles. 			
		15	ė	- Of a confuse not exceeding 10.67 inm	IJ	150d each	
		25	5	- Of a call bre exceeding 10.07 mm	ш	155s plus 2000 reach	
	9303.30			 Other specting, hunling or target-shooting rilles. 			
		15	2	 Of a calibre not excosoing 5.0 inm	u	150c each	
		25	0	- Of a cabbre exceeding 5.6 mm	u	15° a plus 2000 each	
	9363.90			—Othor.			
		10	9	 Captive-bothilmane killers or studiers	П	free	
		.25	7	= Line-thiowing guns; anti-half devices	u	free	
		90	7	Other	u	15%	
93.04	9304.00			Other Arms (For Example, Spring, Air or Gos Guns and Pistols, Truncheons) (Excluding Those of Heading No. 93.07):			
		ю	I	 Gas-powered guns or distols, dos good to project a massite suitable for the injection of animals 	u	free	
		20	9	Other spring, air or gas guns or pistols	u	10%	
		90		Olher	u	20%	
93.05			• • • •	Parts and Accessories of Articles of Headings Nos. 93.01 to 93.04:			
	9305 10			Oli revolvers or pistols			
		.10		□ Barrels for revolvers of pisiols of heading No. 93.02	rπ	15% plus 50¢ each	
		90	8 🐧	- Othe	m	20°^	
	9305.2			 Of shotguns or rillos of heading No. 93 03; 			

	Act No. 20, 1998		20, 1998 CUSTOMS AND EXCISE ACT, 1998		
930	5 21	3	- Sholgun barrels	m	100e each
930	5 29		- Other		
	.10	:	- Barrels for ritles of a cathrel excueding 5.6 mit	:TI	15%
	.20	9	Other barrels	m	*50
	.90	á	- Other	m	20-3
930	5.90		- Other.		
	10	ë	e Perts of spring ian or god gods and pistols	89	1017
	90	4	- Olser	λg	25%
230	e 10		Parts Thereof, Including Shot and Cartridge Wads: Cartridges for eveling or smalar topis or for captive-both humane killers and parts mereof:		
	10	3	thereof: = Cartridges not exceeding 6.35 into callbre, runfine type, for revoting tools, and parts threen?	5.4	351:
	.20	0	Cart: diges for captive-bot, humane foliers or studners, and darts thereof.	kj kj	Ireu
	.90	-	Other	69 69	201.
938	X6.2	•	Shottput carriadges and parts thereof, air gun belle's:		
930	W 21	7	Calindges	kg	30°
930	6.29		Li Other		
	10	9	Parts of cartridges	* 51	30%
	90	3	- Olrer	49	50°^
930	6 30		—Other carindges and sarts thereof.		
	10	2	 Aimbre Type, of a salibre not except on 6 filmin, and parts thereof. 	kg	95°
	20	Ö	- Other	kg	20%
930	X6 90	5	Ciffner	kq	201 :
3.0 7 930	97.00	5	Swords, Cutlasses, Bayonets, Lances and Similar Arms and Parts Thereof		
JC0		_	and Scanbards and Sheaths Therefor	ka	20°.

CUSTOMS AND EXCISE ACT, 1998 SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED: ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE;

PREFABRICATED BUILDINGS

- This Chapter does not cover the following.
 - (a) Propurtation matter mattresses, priows or cushions, of Chapter 39, 40 or 63,
 - (b) Mirrors designed for placing on the foot or ground (for example, cheval-glasses (swing-narrors)) of heading No. 70.0%,
 - (c) Articles of Chapter 71,
 - (d) Parts of general use as defined in Note 2 to Section XVI of basic motal (Section XVI, or similar goods of plast as (Chapter 39), and safes of heading No. 83.03.
 - (a) Familiare specially designed as parts of religiousing or throwing equipment of heating No. 64,18; furniture specially designed for sawing machines (heating No. 84,58).
 - Lamps and lighting littings of Chaples 85
 - (g) Functure specially designed as parts of apparatus of heading No. 85 (8) (heading No. 85 18) of headings Nos. 85 19 to 85.21 (heading No. 85.22) or of headings Nos. 85 25 to 85 28 (heading No. 85.29).
 - (n) Articles of heading No. 87.14
 - (g) Certists' or a minimporating central application of feeding No. 90 18 and derits is softon's (heading No. 90.18);
 - (k) Articles of Chapter 91 (for example, clocks and alook cases), or
 - (4) Toy furniture and toy lamps and lighting littings (heading No. 95 03) ib fand tables with other lumiture specially constructed for games (heading No. 95 04), furniture for conjuring tricks and discorptions (excluding electric gartands; such as Chinese lanterns theading No. 95 05).
- The amoles (excluding parts) referred to infricatings Noti-94.01 to 94.03 are to be classified in those headings only if they
 are designed for placing on the floor or ground.
 - The following are, however, to be classified in the above-mentioned hearings reven it may are dosigned to be dung, to be lived to the wait or to stand one on the other.
 - (a) Cupboards, bookcases, other shelved furniture and unit furniture;
 - (b) Sayots and bacds.
- (a) In headings Nos, 94.01 to 94.03 references to parts of goods do not include references to sheets or stabs (whether or not conto shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to to Chapter 68 or 69.
 - (b) Goods described in treading Nn. 95 04, promoted separately, are not to be classified in blooding No. 94 01, 94,02 or 94 03 as parts of goods.
- 4 For the purposes of heading No. 94.06, the expression "prefablicated buildings" means buildings which are horshown the factory or gut up as elements, presented expetter, to be assembled on site, such as housing or worksite argomerodation, offices, schools, success, sheds, garages or similar buildings.

			Statis•	
Head-	Sub-	c	aticol- Unit	Rate of
ing	heading	D Article Description		Duty
94.01		Seats (Excluding Those of Heading No. 94.02), Whether or Not Convertible		
		Into Beds, and Paris Thereof:		
	9401.10	3 Sexts of a kind used for aircraft	Ш	free
	9401.20	4 —Seals of a kind used for motor venicles	U	20°¥
	9401.00	9 Swivel soals with variable height adjustment	Ш	23°2
	9401.40	 Seals (excluding garden scats or camping equipment), convertible into helds. 	LI	23"5
	9401.50	8 — Sesis of care, other, bamboolor similar materials	u	26%
	94016	—Other shalls, with wooden farmes.		
	9401-61	9 = Upho stared	L	23%
	9401.69	7 - Other	L	23%

1 3 9 4 C .30 3 90 7 6 .30 3 6 .30 4 .90 2 2 0 10 9 .30 3 .50 6	1 3 19 4 10 2 2 10 9 2 10 9 2 10 9 3 30 3 4 50 6	CUSTOMS AND EXCISE ACT, 1998 - Other sears, with metal frames - Uphinisterics - Other - Other sears - Of aspectos dement, of monumental or building stone of collulose filtre-dement or of ceramics - Other - Other - Parts Medical, Surgical Dontel or Veterinary Furniture (For Example, Operating Tobles, Examination Tables, Hospital Beds With Mechanical Filtings, Dantists' Chairs); Barbers' Chairs and Similar Chairs, Having Rotating as Well as Both Reclining and Elevating Movements; Parts of the Foregoing Articles - Demistal barbors or similar chairs and parts therent - Cher Other Furniture and Parts Thereot: - Wetal furniture of a kind used mollices: - Filting cathings, of steel - Other metal furniture. - Metal bedsteads	u u kg kg kg	231. 23% 20% 23% 20% tree tree 10% 23%
1 3 9 4 C	1 3 19 4 10 10 10 10 10 10 10 10 10 10 10 10 10	Uphnistered Other Other seats Of aspestos dement, of monumental or building stone of collulose fulre-dement or of ceramics Other -Parts Medical, Surgical, Dental or Veterinary Furniture (for Example, Operating Tables, Examination Tables, Hospital Beds With Mechanical Fittings, Dantests' Chairs); Barbers' Chairs and Similar Chairs, Having Rotating as Well as Both Reclining and Elevating Movements; Parts of the Foregoing Articles: Dentists', barbors of similar chairs and parts therent. Other Other Furniture and Parts Thereot: Wetal furniture of a kind used in offices: Filling cabinois, of steel. Other metal furniture. Metal bedsteads	u u kg kg ky	23% 23% 23% 20% free free 1004
9 4 C .30 3 .50 6 .30 3 .50 6	9 4 0 30 3 90 7 90 6 0 3 0 8 10 4 .90 2 90 2 .30 3 .50 6	- Other seats - Of aspector cement, of monumental or building stone of collulose fulre-cement or of ceramics - Other - Other - Other - Other - Parls Medical, Surgical, Dental or Veterinary Furniture (For Example, Operating Tables, Examination Tables, Hospital Beds With Mechanical Filtings, Dantists' Chairs); Barbers' Chairs and Similar Chairs, Having Rotating as Well as Both Reclining and Elevating Movements; Parts of the Foregoing Articles: - Dentists', barbors of similar chairs and parts thereof Other - Other Furniture and Parts Thereof: - Wetal furniture of a kind used in offices: - Filing debinors, of steel Other - Other metal furniture Metal bedsteads	u u kg kg ky	23% 23% 23% 20% free free 1004
C .30 3 .50 6 .30 3 .50 6 .30 3 .30 3 .30 6 .30	0 3 3 3 3 3 3 3 3 3 3 3 3 5 6 6	- Other sears - Of aspectos cement, of monumental or building stone of collulose filtre-cement or of ceramics - Other	a U Ng kg ky	23% 23% 23% 20% free free 1004
C .30 3 .50 6 .30 3 .50 6 .30 3 .30 3 .30 6 .30	0 3 3 3 3 3 3 3 3 3 3 3 3 5 6 6	- Other sears - Of aspectos cement, of monumental or building stone of collulose filtre-cement or of ceramics - Other	a U Ng kg ky	20% 23% 20% free free 20%
.30 3 90 7 0 6 0 3 0 8 .10 4 .90 2 0 10 9 .30 3	.30 3 90 7 90 6 0 3 0 8 .10 4 .90 2 90 10 9 .30 3 .50 8	- Of aspestos cement, of monumental or building stone of collulose filtre-cement or of ceramics - Other . Parts . Medical, Surgical Dontel or Veterinary Furniture (For Example, Operating Tables, Examination Tables, Hospital Beds With Mechanical Filtings, Dantists' Chairs); Barbers' Chairs and Similar Chairs, Having Rotating as Well as Both Reclining and Elevating Movements; Parts of the Foregoing Articles: - Dentists', barbors or similar chairs and parts thereof. - Ciber . Other Furniture and Parts Thereof: - Wetal furniture of a kind used in offices: - Filing cabinois, of steel. - Other . Other metal furniture. - Metal bedsteads	u Ng Ng Ng ky	23% 20% free free 20%
90 7 0 6 0 3 0 8 .10 4 .90 2 0 10 9 .30 3	90 7 90 6 0 3 0 8 .10 4 .90 2 90 10 9 .30 3 .50 8	Inter-cement or of ceramics = Other. Paris. Medical, Surgical, Dontal or Vaterinary Furniture (For Example, Operating Tobles, Examination Tables, Hospital Beds With Mechanical Filtings, Dantists' Chairs); Barbers' Chairs and Similar Chairs. Having Rotating as Well as Both Reclining and Elevating Movements; Parts of the Foregoing Articles: - Dentists', barbors or similar chairs and parts thereof. - Ciber. Other Furniture and Parts Thereof: - Wetal furniture of a kind used in offices: - Filling cabinois, of steel. - Other Other metal furniture. - Metal bedsteads	u Ng Ng Ng ky	23% 20% free free 20%
0 3 0 8 0 8 .10 4 .90 2 0 10 9 .30 3	O 3 O 8 O 8 .10 4 .90 2 O 10 9 .30 3 .50 6	- Other . Parts . Medical, Surgical Dontel or Veterinary Furniture (For Example, Operating Tables, Examination Tables, Hospital Beds With Mechanical Filtings, Dantists' Chairs); Barbers' Chairs and Similar Chairs, Having Rotating as Well as Both Reclining and Elevating Movements; Parts of the Foregoing Articles: - Dentists', barbers or similar chairs and parts therent. - Ciber . Other Furniture and Parts Thereot: - Wetal furniture of a kind used in offices: - Filing cabinots, of steel. - Other . Other metal furniture. - Metal bedsteads	u Ng Ng Ng ky	20% froe froe 20%
0 3 0 8 0 8 .10 4 .90 2 0 10 9 .30 3	O 3 O 8 O 8 .10 4 .90 2 O 10 9 .30 3 .50 6	Paris Medical, Surgical, Contellor Veterinary Furniture (For Example, Operating Tobles, Examination Tables, Hospital Beds With Mechanical Filtings, Centists' Chairs; Barbers' Chairs and Similar Chairs. Having Rotating as Well as Both Reclining and Elevating Movements; Parts of the Foregoing Articles: - Dentists', barbors or similar chairs and parts thereof. - Ciber. Other Foreiture and Parts Thereof: - Wetal functure of a kind used in offices: - Filling cabinois, of steel. - Other Other metal furniture. - Metal bedsteads.	kg kg kg	20% froe froe 20%
O 3 O B .10 4 .90 2 O 10 9 .30 3	0 3 90 B .10 4 .90 2 90 10 9 .30 3	Medical, Surgical, Contellor Veterinary Furniture (For Example, Operating Tobles, Examination Tables, Hospital Beds With Mechanical Filtings, Dentists' Chairs); Barbers' Chairs and Similar Chairs. Having Rotating as Well as Both Reclining and Elevating Movements; Parts of the Foregoing Articles: - Dentists', barbors of similar chairs and parts therent. - Ciber Other Furniture and Parts Thereot: - Wetal furniture of a kind used in offices: - Filing cabinors, of steel. - Other Other metal furniture. - Metal bedsteads	kg kg kg	froe frou 20%
0 B .10 4 .90 2 0 10 9 .30 3	.10 4 .90 2 .90 3 .30 3 .50 8	Medical, Surgical, Contellor Veterinary Furniture (For Example, Operating Tobles, Examination Tables, Hospital Beds With Mechanical Filtings, Dentists' Chairs); Barbers' Chairs and Similar Chairs. Having Rotating as Well as Both Reclining and Elevating Movements; Parts of the Foregoing Articles: - Dentists', barbors of similar chairs and parts therent. - Ciber Other Furniture and Parts Thereot: - Wetal furniture of a kind used in offices: - Filing cabinors, of steel. - Other Other metal furniture. - Metal bedsteads	kg kg	1004 201 ₇
0 B .10 4 .90 2 0 10 9 .30 3	.10 4 .90 2 .90 3 .30 3 .50 8	- Ciher Other Furniture and Parts Thereof: - Wotal furniture of a kind used in offices: - Filling cabiners, of steel. - Other Other metal furniture. - Metal bedsteads	kg kg	1004 201 ₇
0 .10 4 .90 2 0 10 9 .30 3	.10 4 .90 2 .90 10 9 .30 3	Other Ferniture and Parts Theraot: — Wetal furniture of a kind used in offices: — Filling cathiners, of steel	kg	2 ¢'⊹
.10 4 .90 2 0 10 9 .30 3	.10 4 .90 2 :0 10 9 .30 3 .50 6	Other Ferniture and Parts Theraot: — Wetal furniture of a kind used in offices: — Filling cathiners, of steel		
.10 4 .90 2 0 10 9 .30 3	.10 4 .90 2 :0 10 9 .30 3 .50 6	- Metal furniture of a kind used in offices: - Filling cabinots, of steel		
.10 4 .90 2 0 10 9 .30 3	.10 4 .90 2 :0 10 9 .30 3 .50 6	- Filmg Cabinots, of Steet. - Other		
.90 2 0 10 9 .30 3 .50 8	.90 2 20 10 9 .30 3 .50 6	= Ciher		
10 9 .30 3 .50 6	10 9 .30 3 .50 8	- Other metal furniture Metal bedsteads	kg	23%
10 9 .30 3 .50 8	10 9 .30 3 .50 8	- Metal bedsteads		
.30 3 .50 8	.30 3 .50 8			
.50 B	.50 B		kg	20%
.50 B	.50 B	= ide chesis	kg	20%
		- Walking trainers to infants	kg	26%
60 4	.60 5	- Hanging meal sales	kg .	20%
	.90 7		-	25%
		- Olher	k;j	
ID 6	1D 6	—Wooder furniture of a kind used in offices	u	23°
υ 0	ιυ 0	 Wooden furniture of a kind used in the kilchen. 	U	23-•
.a 5	0 5	—Wooden furniture of a kind used in the bedroom.	П	25%
iÓ	iÓ	Other wooden furniture:		
30 1	30 1	- Walking trainers for exams	ш	26%
	40 9			_
		Hanging meat sales	U	20%
.9-ე ს	. 9 0 5	- Other	П	23%
'C	7G	—Furnitive of plastics		
30 6	30.6	■ Walking trainers for infants	49	26"2
90 6	90-6	- Otter	kg	23%
e.	00	—Furniture of other materials, including cane, osier, pampoe or similar materials.	•	
	30 0			
50 0	DO 4	or of aspestos-cement	kg	20°s
90.4	9D 4	⊆ Other	kg .	23%
	JC .	-Peris:		-1. 4
_	-	• •-	Len	aes
	10.0	For sleet I ling cab nets	kg	20° 6
	20 8	For metal bridsteads	kg	20%
	30 5	– Metal paris for weeden bedsteads	kg	20%
.40 2	.40 2	= For metal icu c'asis	kg	20%
.50 f	.50 6	 Base metal frames for camp bods or folding tables	kģ	20°8
.60 7	.60 7	= For walking trainers for infants	kg.	26%
90 9	90 9	⊒ Other	kg	23',
				:
		Mattress Supports; Articles of Bedding and Similar Furnishing (For Example, Mattresses, Quilts, Elderdowns, Cushions, Poutles and Pillows) Fitting with Springs or Stuffed or Internally Fitted with Any Material or of Collular Rubber or Plastics, Whether or not Covered:		
	vo u	Mattress supexits	kg	23 :
D U	?	Martiesses		
	21 1	 Of collular rubber or plast as whether or not dovered 	ų.	20° v
?			-	•
) }1 1				23%
) 21 1 29	-	• •	_	
? 21 1 29 10 7			u	50%"
) 21 1 99 10 7 .00 8	70 C	—- Sleeping bags	u	20%
) 21 1 99 10 7 .00 8	3 0	- Other:		
) 21 1 99 10 7 .00 8	90	 Upholstery pads of subbensed fibre and shall moulding of polyurethane. 		
) 21 1 29 10 7 .96 6 10 0	,,0 10 ÷	lg: use with motor vehicles (excluding motor cycles)	k g	20%
) 21 1 29 10 7 .96 6 10 0	_		Kg	20°-
	? 21 29 1 	1 10 7 00 8 C	Springs or Stuffed or Internally Fitted with Any Material or of Cellular Rubber or Plastics, Whether or not Covered: U —Mattress supports	Springs or Stuffed or Internally Filted with Any Material or of Cellular Rubber or Plastics, Whether or not Covered: U —Mattress supports

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CUSTOMS AND EXCISE ACT, 1998

94.05			Lamps and Lighting Fittings including Searchlights and Spotlights and Parts Thereof, Not Elsewhore Specified or Included: Illuminated Signs, Illuminated Nameplates and the Like, Having a Permanently Fixed Light Source, and Parts Thereof not Elsewhore Specified or Included:			
	9455-10		Observeiers and other elector ceiling or wall lighting littings (excluding those of a kind used for lighting public open spaces or thoroughfares).			
	37	3	 Stradowiess, commonly used in operating theatres or by donlar surgeons 	kq	fris:	
	90	ß	- Other	kq	20%	
	9409 20	9	—Electric table, desk, beds to or loor-standing lamps	kq	20%	
	9405 30	3	— Lighting sels of a kind used for Christmas trees	kg	4ree	
	9405.40		- Other electric lamps and lighting liftings;	9	11.2	
	17	2	- Stop's navigal on lamps	kq	tree	
	47	4	 Shadowless, commonly used in operating theatres or by dental 	9		
			surgeons	kg	100	
	.55		- Other, with base and diffusers of base nimial	kŗj	*ree	
	.90	ä	≥ Other	kÿ	20%	
	9405 50	2	—Not-electrical lamps and lighting littings	kţj	'ree	
	9405.60	7	Flum dated signs, illuminated nameplates and the like	٠.	20%	
	9405.9		—Pans			
	9405.91		- Of glass:			
	20	1	For shadowless I ghang tittings and ship's navigation lamps	kg	free	
	.90	2	- Other	×g	20%	
	9405 92		= Of plastics			
	30	5	 For shadowless lighting thongs and ship a navigation tamps 	<g< th=""><th>tiee</th><th></th></g<>	tiee	
	90	9	- Olher	ka	85%	
	9405.99		Other	•	** *	
	.27	1	 For plindowless tailes and ship's navigation lamps	kg	Iree	
	90	Э	Ciher	ký	805-	
94.06	5406.00	3	Prelabricated Buildings	kg	l/ea	

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 95

TOYS, GAMES AND SPORTS REQUISITES: PARTS AND ACCESSORIES THEREOF

- This Chapter does not cover the following:
 - (a) Chastmas tree candles (heading No. 34 C6).
 - (b) Fireworks or other pyrotechnic adictes of heading No. 36.64,
 - (e) Yarns, monoblament, cords or gut or the tike for fishing, but to length but not exall up into listing lines of Chapter 39, heading No. 42 65 or Section XI.
 - (d) Sports bags or other explainers of heading No. 42,02, 43,03 of 43,04.
 - (e) Sports diothing or fancy cross, of textries of Chapter 61 or 62
 - Text'e liags or bunling, or sails for boals, saispards or land craft, of Chapter 63;
 - (g) Sports Irrutweer texchiding skating boots with ica or roter skales attached) of Chapter 64, or sports headgear of Chapter 65.
 - (h) Washing-stoks, whips, riding crops or the like Theading No. 66.02), or parts thereof (heading No. 66.03).
 - Unmounted gaiss eyes for dalls or other lovs of heading No. 70.18,
 - Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39)
 - Bells, gongs or the like of heading Nu B3 06;
 - (m) Pumps for liquids (heading No. 84-13), liftering or purifying machinery and apparatus for liquids or gasses (heading No. 84.21), electric motors (heading No. 85.01) electric transformers (heading No. 85.04) or radio remote control apparatus (heading No. 85.26);
 - (n) Sparts vehicles (excluding bobsleighs, labograms and the like) of Section XVI.;
 - (a) Children's buycles (heading No. 87.12).
 - (p) Sports craft such as cances and skills (Chapter 69), or their means of propulsion (Crapter 44 for such articles made of wood),
 - (q) Special es, goggles and the Iko, for sports and outdoor games (heading No. 90 04).
 - (r) Docoy cat's and whistles (heading Nu. 92 08);
 - (s) Arms or other articles of Chapter 93;
 - (r) Electric gartands of all keds (heading No. 94.05); or
 - (u) Racket starting, timits or other camping goods, or gloves (classified according to the riconstituent material)
- 2 This Chapter includes articles in which natural or cultured positis, precious or semi-precious stones (natural, synthese or reconstituted), precious metal or metal clad with precious metal constitute only minor constituents.
- 3 Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

		Statis-	
Head- Sub-	С	stical-	Rate of
ing heading	D Article Description	Unit	Duty

9501.00	7	Wheeled Toys Designed to be Ridden by Children (For Example Tricycles, Scooters, Pedal Cars): Dolls' Carriages	8g	20%
95.02		Dolls Representing Only Human Beings:		
9502.10	5	—Dolls, whether or not gressed	U	Tree:
9502.9		Parts and accessomes:		
9502.91	а	 Garments and accessories therefor, loot wear and headigear 	kg	#100
9502.99	9	= Other	kg	tree
5.03		Other Toys: Reduced-size ("Scale") Models and Similar Recreational Models. Working or Not: Puzzles of all Kinds:		
9503.10	9	—Electric frams, including tracks, signals and other accessuries therefor,	kg	free
9503.20	3	- Reduced-size ("scale") model assorbly kits, wholher or not working models (excluding those of heading No. 9503.10)	kg	*1121-
9503.30	8	- Other construction sets and construct onal tays	kg	free
9503.4		··· Toys representing arrimals or non-human creatures		
9503.41	9	= Stuffed	U	free
9503.49	6	- Other	U	tree
9503.50	7	— Foy musical instruments and apparatus	kg	fice
9503.60	1	—Puzzles	П	free
9503.70	6	Other toys, put up in sets or outfils	ш	free
9503.80	0	Other toys and models, incorporating a moto:	ш	free
	5	—Other		free

		i .va.	20, 1998 CUSTOMS AND EXCISE ACT, 1998		
95.04	I		Articles for Funfair, Table or Parlour Games, Including Pintables, Silliards, Special Tables for Casino Games and Automatic Bowling Alley Equipment:		
	9504.10		— Video games of a kind used with a felevision receiver	kg	free
	9504.20	- 7	— Articles and accessories for bit ands	kg	Iree
	9504 30	1	 Other games, com- or disproperated (excluding brinding alley equipment) 	Ů	Iree
	9504 40	6	—Präyring pards	Li	1rec
	9504 90	9	- Other	(pack) u	free
9 5.05	•		Fastive, Carnival or Other Entertainment Articles, Including Conjuring Tricks and Novelty Jokes:		
	9905 (0	В	- Adides for Christmas festivilies	kg	30%
	9505 90	2	. Olher	λg	30%
95.06			Articles and Equipment for General Physical Exercise. Gymnastics, Athletics, Other Sports (Including Table-tennis) or Outdoor Games, not Specified or Included Elsowhere in This Chapter; Swkmming Pools and Paddling Pools;		
	9506.1		— Snow-skis and other snow-ski comprient.		
	9506 11	6	- Sais	2.0	Irea
	9506.12	?	- Ski-fastenings (ski-bindings)	kg	free 1
	9506 19	7	- Other	kg	100
	9506.2		- Water-skis, surf-boards, saliboards and other water sport eguspment		
	9506.21	0	= Sailinands	U	100
	9506.29	1	- Othor	19	free
	95063	-	— Gott dutts und rither gott equipment.		
	9506.31	5	- Clubs, complete	u	l:ga
	9506 32	1	= Balls	u	25%
	9506 39 9506 40	6	= Olher	kg	Iree
		3	—Articles and equipment for table-tennis	kģ	Ireo
	9506.5 9506.51	4	— Tearins, barrimoton or similar tackers, whether or not strong		
			□ Lawn-lennis mickints, whether or not strong	D	1ree
	9506.69	5	- Other	Ļi	1ree
	9506.6		 Bails (evoluting got balls and table-terms bails). 		
	9506 €1	9	= Lawn-terms balls	Ш	20%
	9506.62	ä	Infatable	Ų	fice
	9506.69	3	- Other	IJ	free
	950670	- /	—lice skuttes and loser skales, including skaling boots with skuttes attached π	ų.	free
	9508.9		—Other:		
	9506.91	5	Articles and equipment for general physical exercise, gymnastics or affile cs	kg	tree
	9506 99	3	Offici	lı	Iren
95.07			Fishing Rods, Fish-hooks and Other Line Fishing Yackle; Fish Landing Nets, Bullerily Nets and Similar Nets; Decoy "Birds" (Excluding Those of Mearling		
	9507.10	3	No. 92.08 or 97.05) and Similar Hunting or Shooting Regulaites:		
	9507.20	-	Fishing roas	П	free
		8	— Fish-hinks, whether or not shelled	κü	free
	9507.30	?	— Fishing reels	П	frag
	9507.90		—Other	ų.	free
)5.QB	00.6026	2	Houndabouts, Swings, Shooting Galleries and Other Fairground Amusements: Travelling Circuses, Travelling Megagories and Travelling		
			Theaires	kġ	Iroe

CUSTOMS AND EXCISE ACT, 1998 CHAPTER 96

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES:

- This Chapter does not cover the following:
 - (a) Pencils for cosmetic or foilet uses (Chapter 33).
 - (b) Articles of Chapter 65 (for example, parts of umbroties or walking sticks);
 - (c) Imitation jewellery (heading No. 71,17);
 - (d) Paris of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or gimilar goods of plactics (Chapter 39);
 - (e) Cuffery or other articles of Chapter 82 with handles or other parts of carving or moulding materials, heading No. 96 (n. or 96.02 applies, Powever, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, speciate frames (troading No. 90.03), mathematical drawing pens (heading No. 90.17), proshes of a kind specialised for use in denlistry or for medical, surgical or voterinary purposits throading No. 90.18)).
 - (g) Arbeles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments of parts or accessories thereof (Chapter 92):
 - Articles of Chapter 93 (arms and parts thereof);
 - (k) Amotes of Chapter 94 (for example, furniture, lamps and lighting littings);
 - (ii) Articles of Chapter 95 (toys, games, sports requisitus); or
 - (m) Works of ani, collectors, pieces or anliques (Chapter 97).
- 2. In heading No. 96 02 the expression "vegetable or minute carving material" means
 - Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corps) (init) don);
 - (b) Amber, mearschaum, agglomnrated an:ber and agglumerated mearschaum, jet and minerat substitutes for jet
- In heading No. 96.03 the expression "prepared knots and fulfs for broomer brosh making" applies only to unmounted knots and fulfs for broomer brosh making applies only to unmounted knots and tults of animal half, vegetable fibre or other material which are ready for incorporation without division in prooms or broshes, or which require only such further minor processes as fromting to shape at the top, to render them ready for such incorporation.
- 4 Adictor of this Chapter resoluting through how of headings Nov. 95 01 to 90 00 or 90.15), remain classified in the Chapter whother or not composed wholly or partly of products metal or motal clad with products metal, of natural or cultured pearls, or products or semi-precious stones (natural, synthetic or reconstructed). However, headings Nov. 96 01 to 96 05 or 96 15 include articles in which natural or culture pearls, products or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

ADDITIONAL NOTES:

- For the purposes of breading No. 96 06:
 - (a) The expression "size" shall be taken to be equal to the maximum cross measurement in millimetres of any button, expressed to the margin half inflimetre; and
 - (b) If buttons are pull up on cards which are designed or marked to be cull up into smaller cards, each such smaller card, shall, for the purposes of calculating the duty, be deemed to be a separate card.

			•	Statis-	
Heed-	Sub-	C		stical-	Rate of
ing	heading	D	Article Description	Unit	Duly
96.01			Worked Ivory, Bone, Tortoise-sholl, Horn, Antiers, Coral, Mother-of-pearl and Other Animal Carving Material, and Articles of These Materials (Including Articles Obtained by Moulding)		
	9601.10	3	Worked wory and anicles of wory	kçı	free
	9601.90	7	—Crite:	kg	1ree
96.02	9602.00	2	Worked Vegetable or Mineral Carving Material and Articles of Those Materials: Moutded or Carved Articles of Wax, of Steamn, of Natural Gums or Natural Resins or of Modelling Pastes, and Other Moulded or Carved Articles, not Elsewhere Specified or Included: Worked, Unhardened Gelatin (Excluding Gelatin of Heading No. 35:03) and Articles of unhardened Gelatin		1ren
96.03			Brooms, Brushes (Including Brushes Constituting Parts of Mechines, Appliances or Vehicles), Haad-operated Mechanical Floor Sweepers, Not Motorised, Mops and Feather Dusters: Prepared Knots and Tulis for Broom or Brush Making; Paint Pads and Rollers: Squeegees (Excluding Roller Squeegees):		
	9603.10	C	—Brooms and brushes, consisting of the pass rather vegetable materials bound together, with or willboard bandles.	u	24%

	10. 2	0. 1998 CUSTOMS AND EXCISE ACT, 1998		
9503.2		—Tooth brushes, shaving brushes, hair brushes, nail brushes, cyclash brushes and other loilet brushes for use on the person, including such brushes, polytically core of polytical person.		
9603.21		constituting parts of appliances = Yooth brushes, including dental-plate brushes.		
.10	٥	- Dental-plate blusites		15%
.10	-	- Other	ն Լո	21%
9603 29	•	= Other		41.4
.40	1	 Hair brushes, beard brushes, hair dyeing brushes, bath brushes and 		
		nail brushes	u	21%
90	Α	- Other	u	15%
9603,90		 Artists brushes, writing brushes and similar brushes for the application of cosmetics. 		
.10	-	= Arbsis' brushes and willing brushes.	u	Irec
.90 9663 40	5	 Other Paint, Østemper ivarnish un similar brushës (excluding brushes of subhqading No. 9603 30); paint paids and raties; 	u	:5%
.30	6	= Paint and varnish brushes, paint rollers		1515
90		Other	ü 	24%
9603.50	*1	Other brushes constituting parts of machines, appliances or year cles.	ย	2.4-0
	б	Machine bottle brushes	u	21%
.20	•	= Parts of portable machine-tools.	Ш	fice
.20		- Parts of agricultural machinery	נו	free
40	_	- Parts of other industrial or manufacturing machinery	u	free
.90		= Othor	ш	24%
9603.9C		—Other.	u u	··
	4	- Clothes brushes; brushes for lootwear	u	15%
15	5	- Pipe slem cleaners, prepared knots and tutts for broom or breish	•	
		making, squeegees, mechanical fleor sweepers	u	18%
.90	7	= Other	Ľ	24%
.04 9604.00	ູນ	Hand Sleves and hand Riddles.		201.
		TIBITO DICTOR ON MOTO MICHOLOGICATION CONTROL		
. 05 9605 00	3	Travel Sets for Personal Toilat, Sewing or Shoe or Clothes Cleaning	U	30%
30.		Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds		
		Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks:	h	la
9606 10	1	Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and pans therefor	kg	Ireo
9606 10 9606 2		Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Rianks: —Press-fasteners, snap-fasteners and press-stude and parts therefor —Buttons:		
9606 10 9606 2 9606 21) 2	Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Rianks: —Press-fasteners, snap-fasteners and press-stude and parts therefor —Buttons: Of plastics, not covered with textile material.	kg.	2155
9606 10 9606 2 9606 21 9606 22		Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Rianks: —Press-fasteners, snap-fasteners and press-stude and parts therefor —Buttons:		
9606 10 9606 2 9606 21 9606 22 9606 29		Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: Of plantics, not covered with textile material Of base metal, not covered with textile material Other:	kg kg	2155 15°0
9606 10 9606 2 9606 21 9606 22 9606 29	2	Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: Of plastics, not covered with textile material	kg kg kg	2155
9606 10 9606 2 9606 21 9606 22 9606 29	2 9	Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: Of plastics, not covered with textile material. Of base metal, not covered with textile material. Other: Of metal, leather or composition teather.	kg kg	2155 15%
9606 10 9606 2 9606 21 9606 22 9506 29 .06 90	2 9	Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: Of plastics, not covered with textile material. Other: Of metal, leather or composition leather. Other:	kg kg kg	2155 15%
9606 10 9606 2 9606 21 9606 22 9506 29 .06 .90 9506.30	2 9	Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: —Of plastics, not covered with textile material. —Of base metal, not covered with textile material. —Other: —Of metal, leather or composition feather. —Other: —Sutton moulds and other parts of buttons, button blanks: —Buttons blanks.	kg kg kg kg	2155 1567 1567 2468
9606 10 9606 2 9606 21 9606 22 9606 29 .06 90 9606.30	2 9 9	Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: Of plantics, not covered with textile material. Other: Of metal, not covered with textile material. Other: Other: —Sutton moulds and other parts of buttons, button blanks: Buttons blanks.	kg kg kg kg	2155 1555 1556 2466 free
9606 10 9606 2 9606 21 9606 22 9606 29 .06 90 9606.30 15	2 9 9	Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: —Of plactics, not covered with textile material. —Of base metal, not covered with textile material. —Other: —Of metal, leather or composition feather. —Other: —Button moulds and other parts of buttons, button blanks: —Buttons blanks. Slide Fasteners and Parts Thereof:	kg kg kg kg	2155 1555 1586 2186 free
9606 10 9606 2 9606 21 9606 22 9606 29 .06 90 9606.30 15 .25	2 9 0 6	Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: — Of plactics, not covered with textile material. — Of base metal, not covered with textile material. — Other: — Of metal, leather or composition feather. — Other: —Button moulds and other parts of buttons, button blanks: — Buttons blanks. Slide Fasteners and Parts Thereof: —Side fasteners:	kg kg kg kg kg	2155 15°2 15% 21% free 21°3
9606 10 9606 2 9606 21 9606 22 9606 29 .06 90 9606.30 15	2 9 9	Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: —Of phastics, not covered with textile material. —Of base metal, not covered with textile material. —Other: —Of metal, leather or composition feather. —Other: —Button moulds and other parts of buttons, button blanks: —Buttons blanks. Slide Fasteners and Parts Thereol: —Slide fasteners: — Fitted with strain scoops of base metal.	kg kg kg kg kg	2155 1555 1586 2186 free
9606 10 9606 2 9606 21 9606 22 9606 29 .06 .06 .07 .07 .07 .07 .07 .07 .07	2 9 9 0 6	Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: — Of plactics, not covered with textile material. — Of base metal, not covered with textile material. — Other: — Of metal, leather or composition feather. — Other: —Button moulds and other parts of buttons, button blanks: — Buttons blanks. Slide Fasteners and Parts Thereof: —Side fasteners:	kg kg kg kg kg	2155 15°2 15% 21% free 21°3
9606 10 9606 2 9606 21 9606 22 9506 29 .06 90 9606.30 15 .25 .07 9607.11 9607.11 9607.11	2 9 9 0 6	Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and pans therefor: —Buttons: —Of plastics, not covered with textile material. —Of base metal, not covered with textile material. —Other: —Of metal, leather or composition feather. —Other: —Button moulds and other parts of buttons, button blanks: = Buttons blanks. Slide Fasteners and Parts Thereol: —Side fasteners: = Fitted with chain scoops of base metal. = Other	kg kg kg kg kg	2155 15°2 15% 21% free 21°3
9606 10 9606 2 9606 22 9606 29 9606 30 15 .25 .07 9607.11 9607.11 9607.11 9607.20	2 9 0 6	Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks: — Press-fasteners, snap-fasteners and press-stude and parts therefor: — Buttons: — Of plantics, not covered with textile material. — Of base metal, not covered with textile material. — Other: — Of metal, leather or composition feather. — Other: — Button moulds and other parts of buttons button blanks: — Buttons blanks. Slide Fasteners and Parts Thereof: — Slide fasteners: — Fitted with chain scoops of base metal. — Other. — Parts	kg kg kg kg kg	2153 15% 15% 21% free 21% 30% 30%
9606 10 9606 2 9606 22 9606 29 9606 29 9606.30 16 .25 .07 9607.11 9607.11 9607.11 9607.11 9607.20 .20	2 9 0 6	Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks: — Press-fasteners, snap-fasteners and press-stude and parts therefor: — Buttons: — Of plantics, not covered with textile material. — Of base metal, not covered with textile material. — Other: — Of metal, teather or composition feather. — Other: — Button moulds and other parts of buttons button blanks: — Buttons blanks. — Slide Fasteners and Parts Thereof: — Slide fasteners: — Fitted with chain scoops of base metal. — Other. — Parts — Scoops or spirals, of monobil material, not mounted on tape, double.	kg kg kg kg kg kg	2153 1550 1550 2156 Free 2157 3076 3076
9606 10 9606 2 9606 21 9606 22 9506 29 .06 .06 .90 9606.30 15 .25 .07 9607.11 9607.11 9607.11 9607.20 .20 .90	2 9 0 6	Buttons, Press-fasteners, Snap-fasteners and Press-stude, Button Moulds and Other Parts of These Articles; Button Blanks: — Press-fasteners, snap-fasteners and press-stude and parts therefor: — Buttons: — Of plantics, not covered with textile material. — Of base metal, not covered with textile material. — Other: — Of metal, teather or composition feather. — Other: — Sutton moulds and other parts of buttons button blanks: — Buttons blanks. — Slide fasteners and Parts Thereof: — Slide fasteners: — Fitted with chain spoops of base metal. — Other — Parts — Scoops or spirals, of monobil material, not mounted on tape, double. — Slide fastener chains or stringers.	kg kg kg kg kg	2153 1550 1550 1560 2163 free 2163 3074 3074 2064 3074
9606 10 9606 2 9606 21 9606 22 9506 29 .06 .06 .90 9606.30 15 .25 .07 9607.11 9607.11 9607.11 9607.20 .20 .90	2 9 0 6	Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: Of placetics, not covered with textile material. Of base metal, not covered with textile material. Other: Of metal, leather or composition feather. Other: —Sutton moulds and other parts of buttons, button blanks: Buttons blanks. Slide Fasteners and Parts Thereol: —Slide fasteners: Filted with chain scoops of base metal. Other: —Parts: Scoops or spirals, of monobil material, not mounted on tape, double. Slide fastener chains or stringers. Other. Ball Point Pons; Felt Tipped and Other Porous-tipped Pons and Markers; Fountain Pens. Stylograph Pens and Other Pens; Dupilcating Stylos; Propelling or Sliding Pencils; Pen-holders, Pencil-holders and Similar Holders; Parts (Including Caps and Clips) of the Foregoing Articles, (Excluding Those of Heading No. 96.09):	kg kg kg kg kg	2153 1550 1560 2166 Free 2167 3076 3060 2064 3064
9606 10 9606 2 9606 2 9606 29 9606 29 9606 30 16 .25 .07 9607.1 9607.11 9607.11 9607.11 9607.20 .20 .90	2 9 9 6 6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and parts therefor: —Buttons: Of placetics, not covered with textile material. Of base metal, not covered with textile material. Other: Of metal, leather or composition feather. Other: —Sutton moulds and other parts of buttons, button blanks: = Buttons blanks. Slide Fasteners and Parts Thereol: —Silde fasteners: = Filted with chain scoops of base metal. Other: —Parts: - Scoops or spirals, of monobil material, not mounted on tape, double. Slide fastener chains or stringers. Other. Ball Point Pons; Felt Tipped and Other Porquis-tipped Pons and Markers; Fountain Pens. Stylograph Pens and Other Pens; Dupilcating Stylos; Propelling or Sliding Pencils; Pen-holders, Pencil-holders and Similar Holders; Parts (Including Caps and Clips) of the Foregoing Articles, (Excluding Those of Heading No. 95.09):	kg kg kg kg kg kg	2155 155. 156. 2466 free 2166 3076 306. 2064 2064
9606 10 9606 2 9606 21 9606 22 9606 29 .06 .06 .07 9606.30 .15 .25 .07 9607.11 9607.11 9607.11 9607.11 9607.20 .20 .50	2 9 0 6 1 2 4 6 5 5	Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-studs and parts therefor. —Buttons: Of planties, not covered with textile material. Of base metal, not covered with textile material. Other: Of metal, leather or composition feather. Other: —Sutton moulds and other parts of buttons, button blanks: Buttons blanks. Slide Fasteners and Parts Thereol: —Side fasteners: Filted with chain scoops of base metal. Other: Parts: Scoops or spirals, of monoid material, not mounted on tape, double. Stide fastener chains or stringers. Other. Ball Point Pons: Felt Tipped and Other Porcus-tipped Pons and Markers; Fountain Pens. Stylograph Pens and Other Pens; Ouplicating Stylos; Propelling or Stiding Pencils; Pen-holders, Pencil-holders and Similar Holders; Parts (including Caps and Clips) of the Foregoing Articles, (Excluding Those of Heading No. 96.09): —Ball point Pons.	kg kg kg kg kg kg	2155 155. 156. 2466 free 2166 3076 306. 2064 3064 2460
9606 10 9606 2 9606 21 9606 22 9606 29 .06 .06 .07 9606.30 .15 .25 .07 9607.11 9607.11 9607.11 9607.11 9607.10 .20 .50 .90	2 9 0 6 1 2 4 6 5 5	Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-studs and parts therefor. —Buttons: Of planties, not covered with textile material. Of base metal, not covered with textile material. Other: Of metal, leather or composition feather. Other: —Button moulds and other parts of buttons, button blanks: Button moulds and other parts of buttons, button blanks: Buttons blanks. Slide Fasteners and Parts Thereot: —Stide fasteners: Fitted with chain scoops of base metal. Other: Parts: Scoops or spirals, of monotif material, not mounted on tape, double. Slide fastener chains or stringers. Other. Ball Point Pons; Felt Tipped and Other Porous-tipped Pons and Markers; Fountain Pens. Stylograph Pens and Other Pens; Ouplicating Stylos; Propelling or Stiding Pencils; Pen-holders, Pencil-holders and Similar Holders; Parts (including Caps and Clips) of the Foregoing Articles, (Excluding Those of Heading No. 95.09): —Ball point pons. —Folt hopped and other porous-tipped pens and markers.	kg kg kg kg kg kg	2155 155. 156. 2466 free 2166 3076 306. 2064 3064 2460
9606 10 9606 2 9606 21 9606 22 9506 29 .06 .06 .90 9506.30 .15 .25 .07 9507.1 9607.11 9607.11 9607.11 9607.11 9607.10 .20 .50 .90	2 9 0 6 1 2 4 6 5	Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Blanks: —Press-fasteners, snap-fasteners and press-stude and pans therefor. —Buttons: Of phastics, not covered with textile material. Of base metal, not covered with textile material. Other: Of metal, leather or composition feather. Other: —Button moulds and other parts of buttons, button blanks: Buttons blanks. Buttons blanks. Slide Fasteners and Parts Thereot: —Slide fasteners: Fitted with chain scoops of base metal. Other: Parts: Scoops or spira's, of monofil material, not mounted on tape, double. Slide fastener chains or stringers. Other. Ball Point Pens; Felt Tipped and Other Porous-tipped Pens and Markers; Fountain Pens. Stylograph Pens and Other Pens; Dupilcating Stylos; Propelling or Sliding Pencils; Pen-holders, Pencil-holders and Similar Holders; Paris (Including Caps and Clips) of the Foregoing Articles, (Excluding Those of Heading No. 96.09): —Bail point pens. —Folt hopped and other porous-tipped pens and markers. —Fountain pens, stylograph pens and other pens;	kg kg kg kg kg kg kg kg kg	21% 15% 15% 24% free 21% 30% 30% 24% 15%
9606 10 9606 2 9606 21 9606 22 9606 29 .06 .06 .90 9606.30 15 .25 .07 9607.11 9607.11 9607.11 9607.11 9607.11 9607.11 9607.10 .20 .90 .90	2 9 0 6 1 2 4 6 5	Buttons, Press-fasteners, Snap-fasteners and Press-studs, Button Moulds and Other Parts of These Articles; Button Rianks: —Press-fasteners, snap-fasteners and press-studs and parts therefor. —Buttons: Of plastices, not covered with textile material. Of base metal, not covered with textile material. Other: Of metal, leather or composition feather. Other: —Sutton moulds and other parts of buttons, button blanks: Buttons blanks. Slide Fasteners and Parts Thereot: —Site fasteners and Parts Thereot: —Site fasteners: Fitted with chain scoops of base metal. Other: —Parts: Scoops or spirals, of monobil material, not mounted on tape, double. Slide fastener chains or stringers. Other. Ball Point Pens; Felt Tipped and Other Porous-tipped Pens and Markers; Fountain Pens. Stylograph Pens and Other Pens; Dupilicating Stylos; Propelling or Sliding Pencils; Pen-holders, Pencil-holders and Similar Holders; Parts (Including Caps and Other Pens; Dupilicating Stylos; Propelling or Sliding Pencils; Pen-holders, Pencil-holders and Similar Holders; Parts (Including Caps and Other Pens). —Ball point pens. —Foll hoped and other poscus-tipped pens and markers. —Fountain pens, stylograph pens and other pens: Indian ink drawing pens. Other:	kg kg kg kg kg kg kg kg kg	21% 15% 15% 24% free 21% 30% 30% 24% 15%

622	Government Gazette 30 June 1998		No. 1900	
Act N	« 20, 1998 CUSTOMS AND EXCISE ACT, 1998			
9608.40 2		ů.	1955	
9608.50	Sets of articles from two unmore of the lurugoing subheadings	•		
10 4	≅ Incorporal ng lountain pens	u	155:	
.90 2	= Other	ū	195-	
9008.60 1	Brifills for ball point pens, compassing the ball point and ink-reservor	u	15%	
960B.9	-Other.	•		
9608.91 1	= Pon ribs and nib points	U	1955	
960B.99	- Other.			
.30 4	Parts of half paint pens and of fountain pens	kg	15%	
.90 8	- Olher	kg	19%	
96.09	Pencils (Excluding Pencils of heading No. 95.08), Crayons, Pencil Leads, Pastels, Drawing Charcoals, Writing or Drawing Chalks and Teilors' Chalks:			
9609 1C 2		×g	29.5	
9609.20 7		kg	20%	
9609.9C 9		×g	20%	
				· · • · · · ·
96.10 9610 €C - 8	States and Boards, With Writing or Drawing Surfaces, Whether or Not Fremed	. ×g	free	
96.11 9611.00 ·	Date, Sealing or Numbering Stamps, and the Like (Including Devices for Printing or Embossing Labels), Designed for Operating in the Hand; Hand-operated Composing Sticks and Hand Printing Sets Incorporating Such Composing Sticks	kg	tuse	$\overline{}$
		5		
96.12	Typowriter or Similar Ribbons, taked or Otherwise Prepared for Giving Impressions. Whether or Nation Spaols or in Cartridges: Ink-pads, Whather or not linked, With or Without Boxes:			
9612 (0	— Albbans			
10 7	 Of polyethylene tecephthalate, of a width exceeding 5 mm but not exceeding 8 mm notion spools or in cartificiates	u	15%,	
.90 5	Other	ti	18%,	
9612.20 4	tek pads	u	18%	
96.13	Cigarotto Lighters and Other Lighters. Whether or not Machanical or Electrical, and Parts Thereof (Excluding Flints and Wicks):			
961310 3		L.	Irrete	
9613.20 8		u.	free	
9613.30 2		Ü	Iruna	
9513.50 5		Ü	froo	
9613.90 6		kg	Iree	
96.14	Smoking Pipes (Including Pipe Bowts) and Clgar or Clgarette Holders, and Parts Thereof:			
9614 20 1	—Pipes and pipe bowls	U	20%	
9614 90 3	—Olther	kg	20%	
96.15	Combs, Hair-sildes and the Like; Heirpins, Curling Pins, Curling Grips, Hair-curlers and the Like (Excluding Those of Heading No. 85.16), and Parts Thereot:			
9615.1	—Combs, hair-slides and the like:			
9615 11 7	. Of hard rubber or plactics	kg	20%	
9515 19 B		kg	20%	
96:590 7	- Otner	kg	25° s	
96.16	Scent Sprays and Similar Toilet Sprays, and Mounts and Heads Therefor; Powder-putts and Pads for the Application of Cosmetics or Toilet Preparations;			
9616.10 4	 Scent sprays and similar toilet sprays, and mounts and heads litterafor. 	kg	free	
96:620 9	the provided by the state of th	kg	Irea	
••••••••••••••••••••••••••••••••••••	Vaccing Flacks and Other Vaccing Vaccing Complete With Corner Bosto	•		
96.17 9617.00 3	Vacuum Flasks and Other Vacuum Vessels, Complete With Cases; Parts Thereot (Excluding Glass Inners)	kg	26°.	
			** *	
96.18 9618.00 7	Tailors' Dummles and Other Lay Figures; Automata and Other Animated Displays Used for Shop Window Dressing	kg	free	

CUSTOMS AND EXCISE/ACT, 1998 SECTION XXI

WORKS OR ART, COLLECTORS' PIECES AND ANTIQUES CHAPTER 97

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- Trus Chapter does not govern
 - (a) Unused postage in revenue stamps, postal stationery stamped paper) and the like, of current or new issue in the country to which they are destined (Chtipler 49).
 - (b) Theatimal scenery studio back-cioths and the Ike, of painted canvas (hexxing No. 59 07) except if they may be class lies in heading No. 97 95; or
 - (a) Pearls, natural or cultural for protonus or sami-protonus signes (headings Nos. 71 0) to 71.03).
- 2. For the purposes of heading No. 97-92, the expression foreginal englavings, prints and fithographs' means impressions produced directly, in black and while or in odhica, of one rich several plates, who is executed by hand by the anist, irrespective of sne process or of the material employed by 5 m, but not holding any methanical or photomechanical process.
- 3 Heading No. 97.03 does not apply to mass-produced reproductions or works of conventional graftsmanship of a commercial character, even if these suitcles are designed or created by artists.
- (a) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and rint in any other Chapter of the Nomenciature.
 - (b) Heading No. 97 Q6 does not apply to articles of the preceding headings of this Chapter.
- *5 Frames around carreings, drawings, paste's, collages or similar decorative plaques, originarings, prints or lithographs are to be grapsified with thrise arceles, provided they are of a kind and of a value normal to those arceles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

				Ş1atis-	
Head-	Sub-	С		stical-	Rate of
Ing	heading	D	Article Description	Unit	Duty
07.04			Deiabings Deswings and Spatials Executed Enterty by Heart / Enterty		
97.01			Paintings, Drawings and Pastels, Executed Entirely by Hand. (Excluding Drawings of Heading No. 49.06 and Excluding Hand-painted or Hand-decorated Manufactured Articles): Collages and Similar Decorative Plaques:		
	9701.10	5	- Paintings, drawings and pastels	ш	*66-6
	9701 90	•	—Other	%g	;ree
97.02	9702 00	4	Orlginal Engravings, Prints and Lithographs	tı	*ree
97.03	9703.00	6	Original Sculptures and Statuary, in Any Material	U	free
97.04	9704 60	:	Postage or Revenue Stampe. Stamp Post Marks, First-day Covers, Postal Stationery (Stamped Paper), and the Like, Used, or if Unused not of Current or New Issue in The Country to Which They are Destined		Irau
97.05	9705 00	5	Collections and Collectors' Pieces of Zoological, Sotanical, Mineralogical, Anatomical, Historical, Archaeological, Palaeontological, Ethnographic or Numismatic Interest		tra:
97.06	9706.00	9	Antiques of an Age Exceeding One Hundred Years	kg	Iree

CUSTOMS AND EXCISE ACT, 1998 SECTION XXII

SPECIAL CLASSIFICATION PROVISIONS CHAPTER 98

ORIGINAL EQUIPMENT COMPONENTS A1/1/736 - RETROSPECTIVE EFFECT TO 1 SEPTEMBER 1995

ADDITIONAL NOTES

- Motor vehicle manufacturers importing original equipment coreposite is provided for initials. Chapter must be approved by the Permanent Secretary: Trade and Industry.
- 2. Automotive components described in any other Chapter of Schiculate No. 1 shot, illimported by a crostor vehicle manufacturer approved by the Permanent Socretary: Trade and Industry for the assembly or manufacture of motor vehicles specified in this Chapter, be desired to be original equipment components classifiable in this Chapter.
- Original equipment components under the provisions of this Chapter shall include all automotive components as defined in Note 8 for incorporation in motor vehicles specified in this chapter, but shall not include consumables or materials if not our to size or shape or made up suitable for such use.
- (a) "Consumables" mean those goods which are used in the manufacture of motor vehicles and components therefor, but
 do not form part of such motor vehicles or components.
 - (b) Any reference in this Chapter to a fariff heading comprising two digits followed by a point and two doughts (for example 01.00) shall, for the purposes of Noto 5 to this Part, be construct as referring to all fariff headings in part 1 of this Schedule the first two digits of which correspond to the two digits referred to in this Part.
- 5 Original equipment components for motor vehicles enumerated under heading No. 98,01 shall not include automotive components of which
 - fi) The floor panels, body sides or reef panels are permanently attached to each other (except in the case of cabe for much tractors for semi-tialities of a vehicle mass exceeding 1 600 kg. for motor vehicles for the transport of goods of a vehicle mass exceeding 2 500 kg and 500 kg. which case the cabs may be assembled and immedia.
 - (ii) The origine and transmission assembles laxles, radiators is suspension components, steering mentionisms, braking or electrical equipment or instrumentation are filled to such floor pane or chases Garnes; and
 - (iii) the pockes/date are fitted to floor pans or chassis frames (except in the case of vahicles of a mono-built construction of a vehicle riggs, exceeding 2,000 kg).
- 6 The expression "vehicle mass" shall be taken not to include the mass of any fuel or water but to include the mass of any lubricants, spare wheel and tools which are supplied as standard equipment.
- 7 The expression impro-built shall be taken to mean a vehicle -

٠,

- (i) without a chassis frame in which the body itself supports the ongine transmission and axios, or
- (ii) of unitary body construction, with or without cortain elements of the chassis incorporated in the body
- 8 For the purposes of this Chapter faulumet velocimpenents' innancial new article which can be dentified as being suitable for ose in the manufacture of motor vehicles manufactured under rebate items 317.04 and 317.07 or ringinal equipment components, no taking carpet out to floorpanishape, teather sent covers out of size, unfinished articles, including blanks and rough castings, having the espendial character of automotive comprisers.

				Stolis.		-
Head	Sub-	C		stical-	Rate of	
ing	heading	D	Article Description	Unit	Duty	
98.01	9801.00		Original Equipment Components:			
	9801 00 10	0	-Fer road tractors for sumi-trailers of subhoading No. 8701.20 of a vehicle mass not expreeding 1 600 kg	kg	43%	
	19	5 C	— For road tractors for sevni-frailers of subheading No. 6701-20 of a volicle mass exceeding 1 600 kg	kg	43%	
	25	0 7	 For motor vehicles for the parispert of ten or more persons including the driver, of heading 87,02 of a vehicle mass not exceeding 2,000 kg 	ĸg	43%	
	2!	58	 For motor vehicles for the transport of tenior more persons, including the diagonal hoading No. 87 02 of a vehicle mass, exceeding 2,000 kg texcluding vehicles. 			
				ĸg		
	3:	0 4	—For motor cars (including station wagons) of heading No. B7.03	kg	43°u	
	4:	0 1	—For motor vehicles for the transport of goods of heading No. 87-04, of a vehicle mass not exceeding 2-000 kg or of a G.V.M. not exceeding 3-500 kg, or of a mass not exceeding 1-600 kg or of a G.V.M. not exceeding 3-500 kg perichassis littled with a cab texcluding compers designed for off-ling twey use, shuftle cars and low construction flamo-proof vehicles, for uso in underground mines and off-ling tweeters because the case.	le:	400:	
	29 29 30	0 7 5 8 0 4	 — For road tractors for sevni-trailers of subheading No. 8701-20 of a volicle mass exceeding 1,600 kg. — For motor vehicles for the transport of ten or more persons including the driver, of heading 87,02 of a vehicle mass not exceeding 2,000 kg. — For motor vehicles for the transport of ten or more persons including the driver of heading No. 87,02 of a vehicle mass exceeding 2,000 kg texcluding vehicles of subheading No. 8702 10 101. — For motor cars (including station wagons) of heading No. 87,03. — For motor vehicles for the transport of goods of heading No. 87,04, of a vehicle mass not exceeding 2,000 kg or of a G.V.M. not exceeding 3,500 kg, or of a mass not exceeding 1,600 kg or of a G.V.M. not exceeding 3,500 kg perichassis littled with a cab (excluding dumpers designise for of-ling tway use, shuftle cars.) 	kg kg kg kg		43%

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45 2	-	mass c exceed a cap i coestry	iter vehicles for the transport of goods of heading No. 87.04, of a vehicle bookeding 2 000 kg and of a GIVIV invulgating 3 500 kg, or of a massing 1 600 kg and of a GIVIV invulgating 3 500 kg per chassis fitted with excluding dumpers designed for off-highway use ishulftle cars and low intront arm-poof vehicles, for use an underground mines and off-the-road ptracks).	kg	43°.
.50 9	-	600 kg designi	asis Med with Engines of heading No. 87,06 of a mapping to the regidency of a G V M, not expeeding 3,000 kg (excluding those for dumpers and for off-highway use, shallle cars, and fow construction flame-prival is, for use in underground mines and off-the-road logging trucky).	\g	43.
.55 8		kg and for off-t	asis filled with engales of heading No. 87.06 of a mass, exceeding 1.600 of a G.V.M. exceeding 3.500 kg (excluding those for dumpers designed highway use. Shuffle dails and low construction farme-proof vehicles, for underground minos and of-the-road loading trucks).	ka	45%

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PART 2

SECTION A

SPECIFIC EXCISE DUTIES, AND SPECIFIC CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND

- Any duty specified in this Part rerespect of any groups as a sequented duty shall be payable on entry for home consumption
 of such goods to the extent specified to be in operation in respect of such goods.
- 2. Beer in retail packings may not be removed from one manufacturing warehouse to another such watebouse.
- If duty should become payable on any been which is in a process of manufacture such duty shall be calculated according
 to the registered strength and quantity of the final product.
- No paragraph.
- 6 If any oxordal to goods classified in fault item 104 20.10, 104 20.15, 104 20.25 or 104 20.29 are mixed, such mixture shall be classified under the fault form relating to that constituent in respect of which the percentage absolute alcoholiby volume exceeds 6 per cent and in respect of which the higher rate of duty applies.
- The rates of duty specified in tariff items 104.20.40 and 104.20.50 are additional to the rates of duty specified in far if items 104.20.15, 104.20.25, 104.20.29 and 104.20.30.

Tariff	Teriff		Rate of Duty		
ltem	Heading	Description	Excise	Customs	_^
104.00		PREPARED FOODSTUFFS: BEVERAGES, SPIRITS AND VINEGAR: YOBACCO			
104.01	19 01	MALT EXTRACT: FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 5D PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NOS. 04.01 TO 04.04. NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED:			
10)	Preparations, based on sorghum flour, put up for making boverages	27,5¢/kg	27,5u/sg	
104.05	22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED: ICE AND SNOW:			
	22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09):			
10)	Mineral waters including spolwaters and acroted waters, put upon digord bottles for other closed containers ready for dricking without dilution (excluding beverages packed in plastic lubes or similar containers and which are normally consumed to a trozen state)	13.60cn	14,66c°	
20	1	Lemonado and flavoured inineral waters, including flavoured soa and eerated waters, put up in closed bobles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic lubes or similar containers and which are normally consumed in a frezen state).	13,60¢.	14,660	
.39)	Non-alcoholic beverages not elsewhere specified or included in this farilf item, pullup in closed bottles or other closed containers ready for danking without dilation (excluding brivelings percent in places tubes or similar containers and which are normally consumed in a frozen state).	'3,60c-l	14,66c	
104.10	22.03	•	5,400.1	.4,000	
104.10		Beer made from matt with an alcohol content by volume: Exceeding 0.5% but not exceeding 1.5%	0.050-14000	er 11 mer - 14 eren	
20		Excepting 1.5% but not exceeding 2.5%	6 650c/1003	6 650e/100-	
30		Exceeding 3,5% but not exceeding 3,5%	7 2505/100i 7 8606/100i	7 2506/1001 7 8506/100	
40		Exceeding 3,5% but not exceeding 4,5%	8 450c/100l	8 450c/100	
.50		Exceeding 4,5% but not exceeding 5.5%	9 0500/100l	9 0505100	
.60		Exceeding 6.5% but not exceeding 6.5%	9 6606/1001	9 6505 100	
				10.850000	
-		•		10990000	
	•	•	100000 - 505	100000100	
70 60		Exceeding 0.5% per roof but not exceeding 7.5%. Exceeding 7.5%	10 250c:100 10350c/100	10.29	00000

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104.15		22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES: GRAPE MUST, OTHER THAN THAT OF HEADING NO. 20,09:		
		22 05	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:		
		22 05	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY AND MEAD):		
	05		Soughter have matching heer made here preparations based on songhom four:	550	110-200
	10		Unforthed strikering	5506/100 I 4/250/2100	550c/100 4 250c/ 100 l
	40		Fortified still without	9.2006/100	9/2006/ 100 (
	50		Other still fermented beverages, sinfortilization (4 900e/100 i	4 900e/ 100 /
	e)		Other still fermented bevorages, lenifled	8 9026/100	8 9070) 1000
	70		Spacking wind	11.800rz 100 T	11.800c/100
\sim	50		Other remented beverages (excluding sergitum bend).	106045/100	10604a1 100-1
104.20		22 07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOLUME OR HIGHER: ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED OF ANY STRENGTH:		
		82 (A	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH 8Y YOLUME OF LESS THAN 80 PER CENT VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES: COMPUND ALCOHOLIC PREPARATIONS OF A KIND USED FROM THE MANUFACTURE OF BEVERAGES:		
	.50		Wine spir (s. mainfactured in Nam bia by the distillation of wine .	218 062c 100 of absolute alcohol	
	10		Spiels, minufactured in Namibia by the distillation of any sugar cane product	229 021c: n00 cl absolute alcoho!	
~	25		Specs, manufactured in Naminia by the distuation of any grand product	233 979c: 100 f. cf absolute alcohol	
	29		Other spirits, manufactured in Namiballillillillillillillillillillillillilli	222,940c 100 of absolute alcohol	-
	63		Emported spirits of any nature, including spirits in imported spirituous boverages (excluding liquidus, cordials and similar sciniuous beverages contening addied sugar) and in compound a coholo preparations of an allochnic strength exceeding 1,213 per cent accept by volume		208 4495/ 100 of absolute alcohol or 59 6336/ 100/
	70		Spulls of any nature in imported Tguesins incritials and similar spinleds beverages containing added sugar in their wilbout flavouring substances.		208 449c 1001 ct absolute alcohol
104.30		24.C2	CIGARS. CHEROOTS, CIGARILLOS, AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:		
		24 03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OF RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:		
	1Ĉ		Cqars	44 <u>2,50</u> kg net	464,5c/kg net

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20	Organial feets	526/10 cigarelt es	525/10 cig a rettes
	Plus in respect of against the mass of the labeled content of which exceeds 1,5 kg/t 000 againstes	1.9375%g tobacco conjent	1 03/c/ kg tenacco gorinni
.90	Cigaretto topacco	656/50g or fraction (horeof plus 2516/4g hubacho	556/50g or fraction thereotiples 2616/kg tobacco
	Plus a suspended duly of		
	In operation	Nii	Nii
	(u) Max mum rate	86c/kg tobacco	80crkg Iobaceo
.40	Pipe Jobacco in immediate packings of a content of less than 5 kg,	47êcikg nel	478c/kg nel
50	Pipe tobacco in immediate packings of a content of not less train 5 kg	460c/kg net	460c/kg net
9 0	MINERAL PRODUCTS		
1 0 27.10	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WIEGHT 70% OR MORE OR PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS:		
05	Proto manufactured from coal	3.900c/	3,9096/1
10	Other Petrol	3,909c	3,90964
.15	Distillate fuels (for example, gas or) and description	3,817/2.	3,8176/5
.20	Mixtures of duminating or heating kierosame with labricity agents	3 817⊡	3,81764
.5C	Base oils for prepared fubricating oils and base oils in prepared lubricating oils manufactured in Namibia (excluding such oils obtained from relining of insedilubricating oil or other used oil in Namibia)	206/100 i	206/100
00	PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES		
10 29/03	HALOGENATED DERIVATIVES OF HYDROCARBONS:		
03	Carbon tetrachlonde	500c/kg	500c-xg
05	1,1 1.1 Trichloroethane (mothy) chlorolorm(500 c rkg	560c/kg
.09	Chlorolrifluoremethane	500¢/kg	500c/kg
.51	Pentachinrollyordishans	500c kg	500k/kg
.13	Tetrachlorod fluoroethabes	500e/kg	500erkg
15 :7	Hegitachlorodiluoropropanes	500c/kg 500c/kg	500c/kg 500c/kg
.19	Pentach ordif fluoropropanies	500c/kg	500c/kg 500c/kg
21	Dichlord fluoromethane	500arkg	50000kg
.23	Tetrashlorotetrafluo-opropanos	5000-kg	500crkg
.25	Trichloropentalluoropropenies	5000/kg	560c/kg
.27	Dichloro hexallupropropanés	900ekg	500c kg
.29	Triphiorolluoromethani:	5000kg	500ckg
.31	Chlorofteptrillupiopropanes	500c/kg	500c/kg
.33	Triphlorotrilluuriteilhänes	5000kg	5000kg
.35	Dichlorofetratius/cethanes and chloroperfallus/rorthane	5000kg	500c/kg
.37	Bromochlorod fluoromethane, bromochifluoromethane and dibromotelitalluoroelhanes	5000 kg	500ckg
20 38 24 10	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES: CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED; RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED;		
1.0	fluorine and chloring (excluding meduros containing		
	chlorodilluoromethann, creiveredilluoromethann or inchlorofluoromethanni	5000kg	5000kg
20	Mixtures containing dichlorodiffuoremetrane or trichlorofluoromethane.	500ckg	500c/kg
30	Other mixtures contaming perhapsenaled derivatives of acyclic	Journa	Luserny
20	hydrocarbons containing two or more different halogons	500cAg	500c4kg

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SECTION B

AD VALOREM EXCISE DUTIES, AND AD VALOREM CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND

- For the purposes of the calculation of the rate of excise duty in items 126.01 to 126.05 "A" means the recommended retail price less 20% less value added tax. The result of the calculation 0,000035 x A shall be rounded-off to the third decimal comma.
- For the purposes of the calculation of the rate of customs duty in Items 125.01 to 126.05 "B" means the value for ad valorem customs duty purposes as prescribed in section 75(9ka) of the Act. The result of the calculation 0,000035 x B shall be rounded-off to the third decimal comma.

	Head	Sub		Rate of Outy	
item	lag	Heading	Article Description	Excise	Customs .
118.1D	33.01		ESSENTIAL OILS (TERPENELESS OR NOT) INCLUDING CONCRETES AND ABSOLUTES: RESINCIDS; CONCENTRATES OR ESSENTIAL OILS IN FATS, IN FIXED OILS, IN WAXES OR THE LIKE, OBTAINED BY ENFLEURAGE OR MACERATION; TERPENIC BY-PRODUCTS OF THE DETERPENTATION OF ESSENTIAL OILS; AQUEOUS DISTILLATES AND AQUEOUS SOLUTIONS OF ESSENTIAL OILS:		
		3301,90,10	Aqueous distributes and aqueous solutions of essential oils, got up for sale by retail	15%	15%
18.15	33.03		PERFUMES AND TOILEY WATERS:		
		3303 00.10	Containing ethyl alnoted (excluding pastes and other intermediate products not put up for sale by refail)	15%	15%
		.9D	Other (excluding pastes and other etended in products not pot up for sale by retail)	15%	15%
118.20	33 04		BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUNTAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:		
		3304 10	Up imake-up proparations textloding pastes and other informatiate exoducts not put up for sale by retail)	15%	15%
		3304.20	Eye make-up preparations (excluding pastos and other intermediate products not put up for sale by retail)	15%	15%
		3304.30	Manicure or pedicture preparations (excuding pastes and other intermediate products not put up for sale by (#2.1)	15%	15%s
		3304,91	Powders whether or not compressed (excluding intermediate products not put up for each try retail (up) baby		
		3304.99	powders) Other (excluding pastes and other intermediate products rint put up for sale by ristill, burier cream in packings of 6 kg or	15%	15%
			more and unperformed petroloum joby)	15%	15%
18.25	33 05	3305.10	PREPARATIONS FOR USE ON THE HAIR: Shampoos (excluding pastes and other informediate products not out up for sale by retail).		
		.10	Containing ethyl alcehol	15%	15%
		.20	Containing propyl alcohol	1597	15%
		.90	Olher	15%	15%
	33.05	3305.20	Preparations for permanent waving or streightening (excluding pastes and other intermediate products not put up for sale by retail):		
		.10	Containing ethyl alcohol	15%	15%
		20	Containing propyl alcohol	15%	15%
		.90	Other	15%	15%

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0.5	· · · · · · · · · · · · · · · · · · ·		CONTRACTOR CHEETE NO STATE 15 VO		140.
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	3 30 5 3	90	Hair inequers (conducing pasies and other intermediate products not put up or safe by retail).		
		.10	Containing ethyl alcohol	15%	15%
		.20	Containing propyl alcohol	15%	15%
		.90	Olher	15%a	15%
	3306,9	90	Other (excluding pastes and other intermediate products not put up for safe by retail)		
		10	Containing garyl alcohol	15%	15%
		.20	Centaining propyl alcohol	15%	15%
		.90	Other	15%	15%
118.30	33.07		PRE-SHAVE, SHAVING OR AFTER-SHAVE PREPARATIONS, PERSONAL DECIDORANTS, BATH PREPARATIONS, DEPILATORIES AND OTHER PERFUMERY, COSMETIC OR TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED ROOM DECIDORISERS WHETHER OR NOT PERFUMED OR HAVING DISINFECTANT PROPERTIES:		
	3307.1	IC	After shave preparations (exclusing pastes and other intermediate products not put up for sale by retail)	15%	15%
	3307.2	<u> </u>	Personal deodorants and anti-persovants (excluding publics and other intelmed are products not put up for sale by retail)	15%	15°°
	3307 3	30	Performed balls sails and other balls preparations (excluding pastes and other intermediate products not put up for saile by retail)	1593	15%
	3307 4	19	Other (excluding pastes and other intermediate products not put up for sale by retail and scented parts of plants and articles containing such scented parts of plants.		
	3307 9	eo.	Other (excluding pasies and other intermediate products not	15%	15%
		20	pur up for sale by retail.)	150:	
		30	Containing ethyl alcohol	15%	15%
		.90	Containing propy, alcohol Other	15% 15%	15°%
118.35	37.01	.30	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL (EXCLUDING PAPER, PAPERBOARD OR TEXTILES): INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS:	1.9%	15%,
	3701 8	20	Instant print iam	15° ₀	15%
	3701.0	00	Photographic disc film	15%	15%
118.40	37.02		PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL (EXCLUDING PAPER, PAPERBOARD OR TEXTILES); INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED:		
	3702 8	20	Instant print Mm	15%	19%
	3702 (00	Film in rolls, sensitied, uninxposed; perforated or not (excluding film identifiable as rackographic film, photo-mechanical film, senal photography litm, photo-grammatrical film, in crolling film designed for scientific recording purposes, film for use with electron microscopes		
120.10	43.03		and cinemalographic? miexceeding 8 mm in width	15%	15%
	4303.1	10	AND OTHER ARTICLES OF FURSKIN: Anticles of apparel and crothing accessories;		
		.10	Articles of apparet	15%	15%
		20	Clothing accessories	15%	15°%
120.15	43 04		ARTIFICIAL FUR AND ARTICLES THEREOF:		
	4304.0	00.00	Art cles of apparei	15°\	15%
		.90	Clothing accossones	15%	15%
124.10	64.43		PRINTING MACHINERY INCLUDING INK-JET PRINTING MACHINES (EXCLUDING THOSE OF HEADING NO. 84.71); MACHINES FOR USES ANCILLARY TO PRINTING:		

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	A	et Nu. 20, 1998	CUSTOMS AND EXCISE ACT,	1998	
		8443.00	Printing machines (including parts thereof) which operate by incerns of purning type or by the offset printing process, for use with paper not exceeding 36 cm in width (unfolded), printing machines, (including parts thereof) suitable for use with both data processing machines and other apparatus	6%	በ ተኔ
124.1	5 84.69	8469.1	TYPEWRITERS AND WORD-PROCESSING MACHINES: Automatic typewriters and word-processing machines	6%	6%
124.2	6 84.70	8470:00	CALCULATING MACHINES (INCLUDING POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS); ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE (EXCLUDING TICKET-ISSUING AND CANCELLING MACHINES FOR USE IN OMMBUSES); CASH REGISTERS.	6%	6%
124.2	5 84.71	B471.00	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC AND OPTICAL READERS, MACHINES FOR THANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA. NOT ELSEWHERE SPECIFIED OR INCLUDED.	6%	6°÷
24.3	0 84 <i>72</i>	8472.00	OTHER OFFICE MACHINES (FOR EXAMPLE. HECTOGRAPH OR STENCIL DUPLICATING MACHINES, AUTOMATIC BANKNOTE DISPENSERS. COIN-SORTING MACHINES. COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES. PERFORATING OR STAPLING MACHINES) (EXCLUDING TICKET-ISSUING AND CANCELLING MACHINES FOR USE IN PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES).	6%	6%s
124.3	i 1 84.73	8473 00	PARTS AND ACCESSORIES (EXCLUDING COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF HEADINGS NOS. 84.69 TO 84.72	64.°	6%
124.3	5 84.76	8476.00	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES (EXCLUDING PARTS THEREOF)	10%	10%
124.3	1 7 9 5 17		ELECTRICAL APPARATUS FOR LINE TELEPHONY OR LINE TELEPHONE SETS WITH CORDLESS HANDSETS AND TELECOMMUNICATION APPARATUS FOR CARRIER-CURRENT LINE SYSTEMS OR FOR DIGITAL LINE SYSTEMS; VIDEOPHONES:		
		8517.21	Facsimile transmission apparatus	6%	6%
		8517.50	External moderns indentifiable for use with the machines of items Nos. 124.20, 124.25 and 124.30,	6%	6°.
		8517.90	Parts of extremal moderns identifiable for use with the machines of items Nos. 124,20, 124,25 and 124,30 and parts of facsimile transmission apparatus	6%	6%
124.4	ko 65.16		MICROPHONES AND STANDS THEREFOR: LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES, EARPHONES AND COMBINED MICROPHONE/SPEAKER SETS: AUDIO-FREQUENCY ELECTRIC AMPLIFIERS: ELECTRIC SOUND AMPLIFIER SETS:		
		8518 21	Single loudspeakers, mounted in enclosures	15%	15%
		8518 29	Other loudspeakers	15%	15%
		8518-40 0518-50	Audio-frequency electric amplifiers	15%	15%
		8518 50	Electric sound ampliliar sets	15%	15%
124.4	15 85.19		TURNTABLES (RECORD-DECKS), RECORD-PLAYERS, CASSETTE-PLAYERS AND OTHER SOUND REPRODUCING APPARATUS, NOT INCORPORATING A SOUND RECORDING DEVICE:		
		8519 f0	Coin-or disc-operated record-players	15%	15%
		8519.21	Other record-players, without loudspeakers	15%	15%

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	85	19 20	Other record-players	lá*a	15%
	85	19.31	Turnlables (record decks) with automatic record changing mechanisms	150.,	15 %
	85	19.39	Other turntables (record decks)	15%	15%
	86	19.40	Transcribing machines	15%	15%
	as	10.92	Pocket size sound reproducing apparatus (excluding telephone answering machines)	15%	15°:.
	85	19 93	Other sound reproducing apparatus (excluding telephone answering machines)	15%	15%,
	85	19 99	Other (excluding telephone answering machines) .	15%:	15%
124.50	85 20		MAGNÈTIC TAPE RECORDERS AND OTHER SOUND RECORDING APPARATUS, WHETHER OR NOT INCORPORATING A SOUND REPRODUCING DEVICE:		
	850	20 10	Dictating much has not capable of operating without as		
			external source of power	15° e	154.
	85;	20.32	Digital audio type cassette-type magnetic lapin recorders incorporating sound reproducing apparatus	15%	15%
	85:	20 33	Other casselle-type magnetic tape recorders incorporating sound reproducing apparatus	16%	15%
	asi	20.39	Other magnetic tape recorders incorporating sound reproducing apparatus	15₹.	15%
	85:	20 90	Other (excluding cinemalographic sound recording apparatus, tupe duplicators and dubbing apparatus)	15°	: 64-9
124.55	65.21		VIDEO RECORDING OR REPRODUCING APPARATUS WHETHER OR NOT INCORPORATING A VIDEO TUNER:		
	65.	21.10	Magnetic Tape-type (excluding those for use with magnetic tape of a width exceeding 25 mm and video tape duplicators,		
			cassetic type, not incorporating a video reproducing device)	15%	15%
	R5	21.90	Other	15%	15".,
124.60	85.23		PREPARED UNRECORDED MEDIA FOR SOUND OR SIMILAR RECORDING OF OTHER PHENOMENA, OTHER THAN PRODUCTS OF CHAPTER 37:		
	65	23.11	Magnetic Tapes of a width not exceeding 4 mm (excluding tapes for automatic data processing machines)	15°a	15%
	B5	23.12	Magnetic tapes of a worth exceeding 4 mm but not exceeding 6.5 mm (excluding taplic for automatic data processing		455
	AS	23.13	Magnetic tupes of a width exceeding 6,5 mm (excluding lapes	15%	15%
	B5	23.20	for automatic data processing machinosi	15%:	15*^
	85	23.30	processing mathines)	15%:	15%
	oc.	23.90	automatic data processing machines)	151	15%
		20.00	machines;	159:	15%
124.65	85-24		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:		
	85	24.10	Gramophone records (excluding recordings for teaching languages and religious recording being mainly a reproduction of speeds and recordings commonly known as books on-records)	15%	15%
	95	24.9	Discs for laser recording systems (excluding moordings for teaching languages, rollgious incordings being mainly a reproduction of specicli, recordings not being computer or video games, identifiable for use with computers or similar machines for the processing of kinduland incorded books as defined in Additional Note 1 to Chapter 851.		
	85	24 31	For reproducing phenomena (excluding sound or mage).	15%	15%,
	85	24.32	For reproducing sound only	15%	15%
	85	24 39	Olher	15%	15^,
	ยุร	24 4C	Magnetic tapes for reproducing phenomena (excluding sawind or image) being computer or video games	15%	15%

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		6674 S	Other magnetic dapes texcluding incordings for tending tanquages, religious recordings froing mainly a reproduction of spench recordings, not being computer or video games centified inforces with computers or similar machines for the processing oil data area renorded books as inclined in Additional Note 1 to Chapter 551	15°>	15%:
		8524.9	Conguter and video games	1640	15%
124.70	a5 27		RECEPTION APPARATUS FOR RADIO-TELEPHONY, RADIO-TELEGRAPHY OR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK:		
		8627.00	Consestly radio brouldous) was very, including troop of a kind used in index webs, whether or not combined, in the same neuring, with source recording or reproducing apparatus or a clock	15° ₉	'b v
124.75	85 26	852B 00	TELEVISIÓN RECÉIVERS (INCLUDING VIDEO MONITORS AND VIDEO PROJECTORS), WHETHER OR NOT INCOMPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS	10°c	10°¢
126.01	87.01		TRACTORS (EXCLUDING TRACTORS OF HEADING NO. 87.09):		
		9701.20	Hoad pactors for somitiations of a vehicle mass not		
			excook: ng 1 600 kg	(0.000035 x A) • 0.5]% with a maximum of 20% (See Note 100 this Part)	ញ្ញា (0.5)% with បាននេះការពេកថា
125.02	B7.C2	E702 00	Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass not exceeding 2 000 kg (excluding such vehicles of a value for ad valorem excise duty purposes or a value for ad valorem customs duty purposes not exceeding NS80 000)	{0.000035 ± A; - 0.5}°, with a maximum of 20°s (Sec Note 1 to this Pari)	$B(\cdot 0.5)^{\circ}$ with a region, and of
126.03	a 7 93	87 03 00	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading No. 87.02), including station wagons and racing cars (excluding hearses)	(10,000005 x A) • 0 5)% with a maximum of 20% (Son Note 1 to this Part)	((0.000035 x B) - 0.5)*s with a chazimum of 20% (Sec Note 2 to this Part)
126.04	87.04	a704 00	Motor vehicles for the transport of goods of a vehicle mass not exceeding 1 600 kg without rear body or 2 000 kg with rear body or 3 6.V.M. not exceeding 3 500 kg (excluding motor vehicles of subheading No. 8704.10, off-the-road logging trucks and shuffle cars and low construction flame proof vehicles, for use in underground mines)	((0,000036 × A)	√0 ccccn5 x
-07.04	43.00	2705.03		0,61% with a maximum of 205 (See Note 1 to this Part)	er 10.5 % with a maximum of
126.05	87 NG	8706 CO	Chassis filted with angines, for the motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704.10) of a vehicle mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg	((0 000035 k A) - 0 5(% with a - maximum of 20% (See Note 1 to this Part)	B) - 0.5% s with a maximum of

CUSTOMS AND EXCISE ACT, 1998

126.10	B7.11		MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS: SIDE-CARS:		
		8711.2C.9C	With second and provided combustion piston original of a sylinder capacity of 200 cm² or more but not exceeding 250 cm².	7,5°\	7 5°•
		871130	With exaptocating internal combustion pistori angine of a cylinder capacity exceeding 250 cm ² but not exceeding 500 cm ² .	7.5%	7.5%
		∂711.4Ç	With reciprocating internal combustion pistori engine of a cylinder capacity exceeding 900 cm² but not exceeding 900 cm².	7.5%	7.5%
		87 (1.50	With reciprocaling internal coinbustion piston engine of a		
		8711 90 20	Other of a cylinder sapacity of 200 cm² or more but not exceeding 800 cm² or	15° ₂ 7,55 ₂	15° v 7,5° v
		8711.90 30	Other, of a cylinder copacity exceeding \$00 cm ²	15%	15%
128.10	90.C2		LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OF APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED:		
		9002 99	Mountrixt Innside identifiable for use with photographic cameras (excluding lenses dentifiable for use only with air survey cameras, microcameras, for adulational to microscopes, cameras for mixtod or surgical purposes any graphic process cameras, microfilm cameras, recording cameras and still cameras for use with firm of a size 6 cm x or on or larger).	15%	16%,
128.15	90 64		SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE. PROTECTIVE OR OTHER:		
		9(8)4.10	Sunglassion	15%	15%
128.20	90.05		BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY:		
		9005.10	Dinoculars, reflecting (excluding astronomical instruments)	15%	151/
		9005.80	Monopulars and other optical telescopes, retaining leadlyding astronomical instruments)	15%	15%
128.25	90 05		PHOTÓGRAPHIC (EXCLUDING DINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS (EXCLUDING DISCHARGE LAMPS OF HEADING 85.39:		
		9006.40	Instant point cameras rexcluding those designed for taking photographs for identity documents or klentity dards)	15%	:5%
		9006 6	Other cameras (excluding still cameras for uso with firm of a size of 6 cm by 5 cm or larger, microcameras for allachmoul to microscopes and recording cameras)	15°a	15°e
		9006.69	Other photographic Fashi ght apparatus	15%	15%
128.30	90.07		CINEMATOGRAPHIC CAMERAS AND PROJECTORS. WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS:		
		9007 11	Ginematographic cameras for use with him not exceeding 8 month wighting.	15°a	15%
		9007.20	Cinematographic projectors for use with film not exceeding 8 mm in withhir	15°v	15°0
128.35	90 05		IMAGE PROJECTORS. OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS:	10 0	15.0
		9008.10	Side projectors rexcluding overhead projectors)	15%	15%
		900 0 36	Other image projectors (excluding dimensiographic projectors and overhead projectors)	15%	15%
128.40	90 09		PHOTO COPYING APPARATUS INCORPORATING AN OPTICAL SYSTEM OR OF THE CONTACT TYPE AND THERMO-COPYING APPARATUS:		
		.\$			

_	 4c	t No. 20, 1998	CUSTOMS AND EXCISE ACT, 19	— ——— 98	
		9009 1	Electrosistic photo-copying apparatus for use with paper not exceeding 36 on in width (unfolded).	دی	6°4
		9009.2	Other photo copying apparatus for the with paper not exceeding 55 cm in width funfolged ()	6"k	6%
		9009 90	Parts and appearance advaluating parts and accessmiles for machines of subheading No. 9000 39)	Ű۴۰	G_{A}
128.45	51.01	9101 03	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL (EXCLUDING BRAILLE WATCHES)	15%	154 -
128.50	91.02	9102:00	WRIST-WATCHES. POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF HEADING NO. 91.01 (EXCLUDING BRAILLE WATCHES)	19° à	15^
128.55	91 03	9103 00	CLOCKS WITH WATCH MOVEMENTS EXCLUDING CLOCKS OF HEADING NO. 91.04	15 ⁵ 6	155.
128.60	91 06	9105.09	OTHER CLOCKS (EXCLUDING TOWER: ASTRONOMICAL AND OBSERVATORY CLOCKS)	15%	15°^
129.10	93 92	0305 00	REVOLVERS AND PISTOLS, BEING FIREARMS (EXCLUDING TARGET SHOOTING PISTOLS OF 5.6 MM CALIBRE)	1 <i>5</i> ° ,	16/0
129.15	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	Muzz a-loading lirearms	15 %	15° s
		9303/20	Other sporting, bumbon or larget-shocking studyuns calusing combination strateur rilles	'5 v	15°:
		9303 30	Differ sporting inarrangial target/sheeting idles	15°.	15%
129.20	93 01		OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), (EXCLUDING THOSE OF HEADING NO. 93.07):		
		9304.60	Spung sur in gas-guns and pistels (excluding linese designed to project a massle suitable for the injection of abinals).	1510	1500
130.10	35 04		ARTICLES FOR FUNFAIR, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIAROS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING ALLEY EQUIPMENT:		
_		9504-10	Video gardes of a load used with a to evision motiver	101	10°
		9504 30	Other games of skill or change, including parts thereof, com- or developmented reschuding bowling alley equipment	15%	10%
		9574 90	Games of skill or chance and electrines for games of skill or charge, housing parts thereof	10%	10°c

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CUSTOMS AND EXCISE ACT, 1998 SCHEDULE 1

PART 4

SURCHARGE

No item

CUSTOMS AND EXCISE ACT, 1998 PART 5

FUEL LEVY

- 1 Any rate of fuel lovy specified in this Part in respect of day goods shall apply to any such goods which are manufactured in Namibia or inspected into Namibia.
- 2 Any fuel lovy physicie in terms of this Part in respect of any goods specified therein shall be add lional to any autioms or excise duty payable in terms of Part 1 or 2 in respect of goods of the same diasa or kind.
- 3 mpuried goods shall not be declared on separate bits of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
- 4 Wherever the land treading or sucheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any full toy form of this Part in which such goods are specified into goods so specified in such fuel levy item shall be deemed not long ude goods which are not classified under the said tanff heading or subheading.
- 5 Appropriation for own use for any purpose by the manufacturer of owner of any goods specified in this Partislas crender such goods lattle in early for home consumption and payment of any luel say due.

Fuel	Tariff		Rate	
Tevy	Head-		of Fuel Levy	
Item	log	Descript-on		
195.00		MINERAL PRODUCTS		
195.10	27.10	Petroloum oils and oils obtained from bituminous minerals:		
.0.	3	Petro, tendal	59.9c (
.07	7	Petrol, entended	59.9ol	
1!	,	Districted fuels (for example, gas or and direct oil)	52.4c/	
.20)	Modures of illuminating or heating kerosone with Judicity agents	52 ac1	

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CUSTOMS AND EXCISE ACT, 1998 PART 8

ORDINARY LEVY

- Subject to the provisions of any item in Schedulo No. 4 of 5, the rate of ordinary levy specified in any item in this Part in respect of any goods (excluding goods provided for in Note 4), shall apply to any such goods which are monutactured in or imported into the common customs area and entered for home consumption by any body, authority, institution or person specified in such ordinary lavy item.
- The value for ordinary levy purposes shall be the value for dustoms duty purposes as defined in section 75 or the value for excise duty purposes as defined in section 78.
- No entry in respect of goods subject to the ordinary levy that be valid unless the subhearling order which such goods are classified in Part 1 is declared on such entry.
- 4 Any rate of ordinary levy specified in this Part in respect of any imported goods for use by any person, government, department administration or body referred to in this Part Shall not apply to any such goods which are entered in such oranthes, at such limes and subject to such conditions as the appropriate authorities in the Ropublic of Botswana. The Kingdom of Lesotho, the Kingdom of Swaziland and Namibia may allow by specific permit for use in their respective countries.

Ordinary		Rate of
Levy		Ordinary
tem	Description	Levy
196.10	Goods of any description, for the exclusive use by any central government department of the Republic of South Africa or any Provincial Administration in the Republic of South Africa.	The raid of duty and surcharge specified in respirat of those goods in Parts 1, 2 and 4 of Schedule No. 1
196.20	Motor vishclos of heading No. 87,03 of Part 1, the <i>bona lide</i> property of and imported by any officer or employee in the service of any central government department of the Hepublic of South Africa on return to the Republic of South Africa on return to the Republic of South Africa on transfer after serving buts de the Republic of South Africa.	The rate of dety and surcharge referred to a respect of whicles of heading No. 67,03 in Parts 1 and 4 of Schedule No. 1

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CUSTOMS AND EXCISE ACT, 1998 SCHEDULE NO. 2

ANTI-DUMPING AND COUNTERVAILING DUTIES ON IMPORTED GOODS PART 1

ANTI-DUMPING DUTIES ON IMPORTED GOODS

NOTES.

- 1 The goods specified in Column 11 of this Part shall, in addition to any other duties payable thereon upon entry for home consumption thereof or as provided in Chapter VI. be liable to the appropriate anti-dumping duty provided for in respect of such goods in this Part at the time of such entry or such other time as so provided, if those goods are impuried from a supplier or originate in a territory mentioned in Column IV of this Part.
- The anti-dumping dumes provided for in this Part in respect of any goods, shall also apply to such goods entered under any them of Schedule No. 3 or 4 specified in Column III of this Part.
- Unless the contact otherwise indicates, the General Notes to Schedule No. 1 and the section and chapter notes in the said.
 Schedule shall mutatus mutandis apply to this Part.
- 4 Wherever the tent heading or subheading under which any goods are dissilled in Part 1 of Schedule No. 1 is quoted in any term in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed not to include goods which are not classified under the said tach heading or subheading.

	Tariti Heeding/				Rebala	Imported From or	Rate of Anti -
lipp	Sub •	Code	C		Hem	Origin -	Dumping
	Heading		D,	Description		ating in	Duty
206.00				PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES			
206.01				INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RAME-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES			
01.06	28.47		61	Hydrogen peruxide, not solidilized with urea:		Italy	49,5c/kg
						Republic of China (Tawan)	35,5c/kg
		02.04	43	Hydrogen peroxide, not solidilled with urea		Ind:a	59.2%
206.02				Organic Chemicals			
	2915.29	01.06	67	Calcium adelate		Kingdom of the Nether- lands	95c/kg
	2915.50	01.06	65	Calcium propionale		Kingdom of the Nether- lands	58c/kg
						Canada United States of Asnerva	58c/kg 58c/kg
	2921 51	01.06	65	N-1 3 dimetry/butyl-n-pri/aphenyleneo/amme (6PPD)		Belgam	142c 1 kg
	2024.29	01.06	65	Acolamnophenol		People's Republic of China	385c/kg
						Republic of Singapore	434c/k g
						Republic of India	434c/kg

	Act No. 20,	1998		CUSTOMS AND EXCISE ACT, 1998		
207.00				PLASTICS AND ARTICLES THEREOF: RUBBER AND ARTICLES THEREOF		
207.01				Plastics and Articles Thereof		
	3904 10	51 06	63	Suspensions of polymers of world discoude	United States of América	24° , with a maximum of 55°/kg
					Grided Kingdoin	690 central a Plan court of 1054 kg
					France:	46% with a makatiya af 25c kg
	3920 48	01.06	65	Polyvirylichlande clina film (PVCCF)	Alegoristic os Otimos sitianização França	371n kg 130c/kg
	3920 99	G1 06	69	Stip of polytetrafluordemy erie inchidely arvind vot reinforced. Itaminated, supported or similarly continued with other insidelys, suitable for use as thread sessing tage.	Peoplins Republic of Ohina	,39 Tr ₂
					riong Kong	33
	3925 20	DI 06	62	Printers of palymens of viny entende (exclusing those with inners of textile material and outers of PVC)	Paople's Republic of Ohina and Asporting then from or Norig Kong	43%
210.00				PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF		
				Paper and paperboard; stricles of paper pulp, of paper or of paperboard		
210.02	4809 20	01 ¢6	69	Self-copy paper, in rolls of a width exceeding 36 cm, coated on time is delicitly with chemical reactive substances fractuding trease coated on the same side with capsules containing coloring maker or other coloring framing materials, inanufactured by Arjo Wingtins Ltd.	United Kingdoin	28с кд
		22 06	63	Self-copy paper, in rolls of a width exceeding 36 cm, coated on one skip only with chemical reactive substances (excluding those coated on the same sixte with capsules contaming colouring matter or office colour forming materials), manufactured by August Koef et AG.	Gen≏аву	«Э∴кq
		03.06	ŏθ	Self-copy paper, in ross of a wight acceeding 36 cm, challed unlique sade with chemical reactive substances and unlife ether side with capsules containing colouring matter or other colour terming matter or other colours stated in amount of the paper.	United Kingdom	8-5 kg
		94 06	62	Self-copy paper the rolls of a width exceeding 36 cm, noaled on one side with chemical reactive substances and on the other side with capsules containing coloring matter or other colour forming materials, manufactured by August Koenler Ag	Germany	40c-kg
	4816 20	U1.06	ПA	Sist-copy paper, in rolls of a width not exceeding 36 inn, qualed on one side only with chemical reactive substances (rixp while those coated on the same sale with capatiles containing colouring matter of other colour forming matters), manufactured by Argo Waggins Ltd.	United Kingdom	42ckg
210.02 (conf).	481620	02.06	69	Self-copy paper in rolls of a width not exceeding 36 cm, posted on one side only with chamical reactive substances (excluding those coated on the same side with capsules containing colouring matter or other colour forming materials), manufactured by August Knehler AG.	Germany	43c/kg

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	Art No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998		
		03.06	63	Seth-copy paper, micils of a width not exceeding 36 cm, coated on lone side with chemical reactive substances and on the other side with capsules containing colouring matter or other colour forming materials, manufactured by Arjo WAggins Ltd.	Umled Kinydom	34c/kg
		(4 06	88	Self-copy paper, in rolls of a width not exceeding 36 cm, logated on one side with chairmal reactive substances and on the other side with capsules tootal any colouring materials, manufactured by August Kochler AG.	Germany	40c/kg
211.00				TEXTILES AND TEXTILE ARTICLES		
211.03				Çollon		
	6208 51	DI 06	62	Woven indigo blue discharge print labrics of cotton containing 85 per cent or more by mass of cotton, plain weaver of a mass not exceeding 100g/m²	People's Hepublic of China and enpuried therefrom or from Hong Kong	43%
	5206 52	U1.0 6	(c)	Wever indige blue dischange print fabrica all coften Lontaaning B5 per cert or more by mass of coften plain wasve, of a mass exceeding 100g/m² but not exceeding 200g/m²	People's Republic of China and imported threefrom or from Hong Kong	43°.
	5208 53	01.06	69	Woven indigo blue discharge print tables of cotton, containing 85 per child or profit by mass of cotton. 3-thread or 4-thread by a unque ng cross fwill, of a mass not exceeding 200g/m².	People's Republic of China and Imported therefrom or from Hong Kong	43°,
	9208 50	a1.0 6	68	Other wever indigo blue discharge print fabrics of coffion, containing 85 per cent or more by mass of coffion, of a mass not exceeding 200g/m*	People s Republic of China and imported therefrom or from Hong Kong	43%
	5209 51	O1 06	69	Woven indigo blue discharge print fablics of codion, comaining 85 per cert or more by mass of codion, plain weave, of a mass exceeding 2004/m ³	People's Republic of China and impurted therefrom or from Hong Kong	43%
	5209.52	01.06	67	Wowin indigo blue discharge pint labrics of colton, containing 65 per cent or more by mass of colton, 3-throad or 4-thread twill, including cross twill, of a mass evolending 2004/m ²	People's Republic of China and imported therefrom all from Hong Kong	43°6

	Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998					
211.03 [cont)	5209.59	01.06	64	Woven indigo blun discharge print labrics of coffon, containing 65 per conflor more by mass of coffon, of a mass not exceeding 200g/m²		People's Pepublic of China and imported therefrom or from Hong Kong	43%		
	5210.51	01.06	66	Woven indigo blue discharge print labores of cobon, containing less than 85 per cent by mass of codon, mixed mainly or solely with manimade flores, plain weave of a mass not exceeding 200g/m ²		People's Republic of China and imported therefrom or from Hong Kong	43%		
	521052	01.06	64	Wovan indigo blue a scharge print labries of cotton, containing loss than 85 per cent by mass of cotton, 3-thread or 4-thread twill, including cross twill mixed mainly or solely with mass-made fibries, of a mass not exceeding 200g/m ²		Propre's Republic of China and Impuried therefrom or from Hong Kong	43°4		
	5210,59	01 05	61	Other woven indigo blue discharge print fabrics of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres of a mass not exceeding 200g/m²		People's Republic of China and imported therefrom or from Hong Kong	43°;		
	5211 59	01:06	68	Other woven indigo blue discharge print labrics of cotion, containing less than 85 per cent by mass of cotion, mixed mainly or solely with manimado fixes, of a mass exceeding 200g/m ² .		People's Republic of China and imported therefrom or from Hong Kong	434,		
	5212.15	010-6	62	Other woven indigo blue discharge print fabrics of collton, of a mass; not exceeding 200g/m²		People's Republe of China and imported therefrom or from Hong Kong	43%		
744.05	5212 25	01 06	64	Other woven indigo blue dischauge grint tablics of colton, of a mass exceeding 200g/m ²		Propre's Republic of China and imported therefrom or from Hong Kong	43°%		
211.06	5513.11	01.06	62	Unbleached or bleached woven fabrics of polyester staple fibres, plain weave, combining less than 65 per cent by mass of such fibros, mixed mainly or solety with cotton, of a mass exceeding 90g/mf but not exceeding 130g/mf (excluding fibros commonly known as ha roloth and tablics stiffened with size or the like, commonly used as a fertiality, and crèpe tablics and secretical libros.	301 - 311.06, 311.08 - 312,01, 312,03 - 399 and 460,11	People's Republic of China	80%		
211.06 (cont)	5513 21	01.06	60	Dyed woven fabrics of polyoster staplic fibros, plain weave, cocta rang less than 85 per cent by mass of such tibres, mixed mainly or solely with cotton, of a mass exceeding 90g/mill out not exceeding 130g/mill (excluding fabrics commonly known as havefulfill and fabrics shiftened with size or the like, commonly used as intertinings and crepe fabrics and seersucker fabrics).	301 - 311.06, 311.08 - 312.01, 312.03 - 399 and 460.11	People's Republic of China	80°:		
	5513.31	0106	67	Woven tabrics of yarns of different colours of polyector stapie tibres, plain weave, containing less than 85 per cont by mass of such libres, mixed mainty or solety with cotion, of a mass exceeding 90g/m² by not exceeding 130g/m² (excluding crèpe labrics and seersucker labrics)	301 - 311.06, 311.08 - 312.01, 312.03 - 399 and 460 11	People's Republic of China	80%		

		Act No. 20,	1998	CUSTOMS AND EXCISE ACT, 1998						
	5513,41	01.06	64	Printed woven tabrics of polyester staple fibres, plain weave containing less than 85 per contiby mass of such libres, invited mainly or sofely with cotton of a mass exceeding 90gm but not inviceding 130gm lexibiding tabrics commonly known as horototh and tabrics stiffened with size or the lock, commonly used as interfinings and other fabrics printed with scand designes).	301 - 311 06, 311 08 - 312.03 - 312 03 - 399 and 460 11	People's Republic of Crina	80°=			
211.11				Articles of apparel and clothing accessories, knitted or crocheted						
	610711	N1 C6	6D	Men's or boys' underpants and briefs knifted or crochefed, of cotion	301-399 ar-3 401-499	People's Republic of China	100°2 with a inaximum of 120¢ each			
	5108 21	61.06	64	Women's or girls' briefs and pacies, knided or crocheted, of cofton	301-559 and 401-499	People's Republic of China	125% with a maximum of 100s each			
_	B109 10	01.06	65	Fighins English and other vests, knifted or crockefed, of cotton	391-359 303) 401-499	People's Republic of Of ha	200°, with a maximum of 350e each			
21.				Other made up toxille articles; sols; worn clothing and worn textile articles; rags						
	6302 60			Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:						
		91.06	62	Towels and face cloths (excluding kitchen linera) of un grea not exceeding 0,1 m²	301-399 and 401-499	People's Republic of Othera	120%			
		02 06	64	Towels and face diothy (gactuding killchen linen), of an area exceeding 0.1 m² but not exceeding 0.5 m²	301 399 and 401-493	Popple's Regublic of China	60°a			
		¢3.06	69	Towels and face cloths (excluding kitchen liner), of an area exceeding 0,5 m^2	301-399 and 401-499	People's Republic of China	310%			
213.00				ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE						
213.03				Glass and Glassware:						
	7005-29	01.06	62	Float glass, in sheets, of a thickness exceeding 2.5 mm that not exceeding 3 mm (excluding exceeding steel)		Yhailand Singapore	76¢/m² 76¢/m²			
215.00				BASE METALS AND ARTICLE OF BASE METALS						
21 à				ALUMINIUM AND ARTICLES THEREOF						
	7615.19	5°.0 6	67	Hollowere for lable or kitchen use (excluding backets), of attention		Egypt	2952c/kg			
		52.06	61	Holloware for liable or kitchen use (exclusing buckets), of aluminium manufactured or exported by Salfy Aluminium Industries		Egypt	22ckg			
215.05 (cont)		53.06	66	Holloware for lable or kitchen use (excluding buckets), of aluminium manufactured by any manufacturer in Egypt (excluding Atlas Aluminium Factory and Sally Aluminium Industries		Egypt	2520kg			
		04.06	60	Holloward for table or kitchen uso texcluding buckets), of aluminium		People's Republic of China or Hong Kong	1584c/kg			
		C5 06	65	Holloware for table or kitchen use (excluding buckets) of aluminium:		Zirnbabwe	110e/kg			
215.11				Tools, implements, Cutlery, Spoons and Forks, of Buse Metal; Parts thereof of Buse Metal		_				
	8201.10	01.06	6 2	Spades and shovels		People's Republic of China Hong Kong				
	8201.20	01.06	64	Forks		Propie's	each 1 056c			
		4				Heputric of Chana Hong Kong	each			
							anch			

	Act No.	. 20, 1998	CUSTOMS AND EXCISE ACT, 1998				
	8201 30	01.06	67	Hoes with a working edge of a width not exceeding 320 mm	People's Aspublic of China	59 ₹ ,	
				From 12 April 1996 to 10 October 1996			
		D2.06	יט	Picks (excluding those certified by Drvy Jyot Agricultural PM Ltd and by Ewestar Agrico PVt Ltd as being manufactured by them and subsequently exported by Indo Euro Exports of 11 Uday	People's Republic of	38% 788¢ eneru	
				Apartment, 5th Floor, Aghase Road, Dadar (W). Bombay, 400 028, Indka)	China Hongkong	868c each	
				From 11 October 1996	II	F.2. 70:	
		02 06	61	Picks (excluding those cerofied by Divy-Jyot Agricultural Pvt Ltd and by Fivestar Agrico Pvt Ltd as being manufactured by them and subsequently experted by Indo Euro Experts of 11 Uday	India People's Republic of	57,7% 788d each	
				Ageutment, 5th Floor, Aghase Road, Dodor (W), Bombay, 400 028, India)	Cwia	BB8c	
				Contract, the beautiful and an area.	Hongkung	each	
		03.06	66	Hakes	People's Republic of China	411c each	
					Horly Kong	368c - each	
		04 06	60	Picks confided by Divy-Jyot Agneshural Pvt Ltd and by Fivestar Agrico Pvt I Id As being manufactured by them and subsequently exponed by Indo Euro Experts of 11 Jday Apartment, 5th Floor, Aghase Road, Dadar (W). Bombay, 400 028, India	India	4,6%	
216.00				MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS. TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES			
216.01				Nuclear reactors, bollers, machinery and machinelal appliances; parts thereof			
	8451.21	9 0. 06	67	Laundry drying machines, tumbler type, of a dry linen capacity of 4 kg (model 1000P 39A360P), manufectured by Simpsons and experted by Email 13	Avstralia	E5.0% with a maximum of 8.038c each	
216.01 (cont)		02 06	61	Laundry drying machines, tumbler type, of a dry tinen capacity of 4.5 kg (model 1000P 39B450P), manufactured by Simpsons and exported by Final Ltd	Austral a	15.6% พith a ฑล>หามฑ ol B 965c each	
	8451 21	01.06	67	Caundry drying machines, tumbler type, of a dry linen capacity not exceeding 7,5 kg (excluding con operating machines), manufactured by Simpsons and exported by Ernal Ltd	Australia	15.6%	
	8482.20	01.08	69	Tapered journal folier bearings, including cone and tapered roser assemblies, of the rotating end-cover type, commonly used on the autes of railway rolling stock or locomotives, of an outgode diameter of 170 rain or more but not exceeding 200 mm, manufactured by Brenco Incorporated or by Fag Interamenciana	United States of America	8 t08c each	
		02.06	63	Tapered journal roller bearings, including cone had tapered roller assemblies, of the rotating and cover type, commonly used on the axies of railway rolling stock or (coomalives, of an outside diameter exceeding 200 mm but not exceeding 210 mm, manufactured by Brenco Incorporated or by Fag Interamericana	United States of America	10 0695 each	
	8482 50	01 06	60	Cyundrical gournal roller bearings, of the rotating end-cover type, coronionly used on the axies of rainway roting slock or focomotives, of an outsidu diameter of 170 mm or more for not exceeding 200 mm, manufactured by Brenco incorporated or by Rig Interamencana	United States of America	8 1 68 6 each	

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	3/	S UR	65	Cylindrical journal roller bearings of the rotating end cover type, commonly used on the axies of rallway rolling stock or facomotives of ac obsole diameter exceeding 200 rnm but not exceeding 210 mm manufactured by Branco incorporated or by Faglinteramenciana	United States of America	10 069c each
220.00				MISCELLANEOUS MANUFACTURED ARTICLES		
220.01				Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and tighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings		
	9401 0	1.00	47	Seaps of cast a ummium, and parts thereof	Hungarian People () Republic	75°•
	9403 0	1 00	45	Tables of cast afuranium, and parts thereof	Hungar an People s Republis	75%

CUSTOMS AND EXCISE ACT, 1998 SCHEDULE NO. 3

INDUSTRIAL REBATES OF CUSTOMS DUTIES

- The imported goods specified in Column II of this Schedule shall, subject to the provisions of section 84, be admitted for use in connection with the production or manufacture of goods in the industries specified, under rebatic of customs duty to the extent stated in Column III of this Schedule
- 2 Unless the correct otherwise indicates, Notes A, C, and G of the General Notes to Schedule No. 1 and the section (and chapter notes in the said Schodule shall, invitate mulandle apply to this Schodule.)
- 3. (a) The following expressions shall, for the purposes of Column III of this Schedule, be construed as specified immember "Full duty" rolates to a veloate to the extentiol the ordinary customs duty specified in and payable under any Column in any tanif heading or subheading in Part 1 of Schedulo No. 1 in respect of any goods "%" means per cent ad valorem
 - (b) Any ordinary customs duty in respect of any goods referred to in paragraph (a) shall include, in each case, any ordinary customs duty specified in and payable under any failth from or sub-item in Part 2 of Schedule No. 1 in respect of such goods and shall relate to the ordinary customs duty specified in Schedule No. 1 in respect of such goods at thir time of entry for home consumption thereof.
- 4. Unless the context otherwise indicates, the industries apended in this Schedule shall, subject to approval by the Commissioner in each case, be deemed to include the production or manufacture of products not specifically mentioned in the issue of such industry, provided such products are generally produced or manufactured in that exclusivy from this same or a mittar basic raw materials as the products mentioned in such industrials.
- 5 (a) Wherever the land heading or subheading under which any goods are classified in Part 1 of School, e Nn. 1 is quoted in any team in this School/e in which such goods are specified, the goods so specified in such item in this School/e shall be deemed not to include goods which are not classified under the said fault heading or subheading.
 - (b) Any reference in this Schedule to a tank heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of this Note be construed as referring to all the tank headings in Part 1 of Schedule No. 1 the first two digits of which correspond to the two digits referred to so this Schedule.
 - (c) Any reference in this Schedule to tariff heading No. 20 00 shall, for the purposes of this Note be construed as referring to at the farilf headings in Part 1 of Schedule No. 1.
- 6 Any provision in this Schedule for a complete article or an incomplete article which has, or is regarded as having the essential character of such complete article, assembled or unassembled, shall, as the Commissioner may determine, riscopi where specifically otherwise operated, remain applicable even where any parts or sub-assembles of any such article, imported by any importer, have lost the essential character of such article due to the non-importation of parts or sub-assemblins maintripotated in Namible.
- 7 (a) The Commissioner may register a stockist as a Lochsec of a customs and excise wurdhouse approved by him or her for the storage of any goods specified in any item of this Schedule, and if so registered, such stockist may supply such goods in small quantities to persons who are registered to obtain such goods under the provisions of such item.
 - (b) Any goods imported for storage in such warehouse shall be enjoyed under such item and shall be stored in such a matter as the Commissioner may determine.
 - (ii) Subject to compliance with such conduces as the Commissioner may specify, such goods may be transferred by such stocket to a registrant on form DA 62.
 - (d) Any slockist may apply to the Commissioner under the provisions of section 84(7) for permission to dispose of any goods referred to in paragraph (a) to any person coner than such registrant, and it so permitted duty shall be payable on the goods so disposed of at such times and in such manner as the Commissioner may require.

CUSTOMS AND EXCISE ACT, 1998

PART 1 GOODS USED IN THE MANUFACTURE OF OTHER GOODS INDUSTRY HEADINGS

Rebate Item	Tariff Heading	Rebate Code	C D	Cescription	Extent of Rebate
303.00				ANIMAL AND VEGETABLE FATS AND CILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
303.01				Industry: Animal or vegelable lats and oils and their cleavage products, and prepared edible lats, and animal or vegetable wax	
	15:1 90	D: 06	62	Palm stearin, not chemically modified, for the manufacture of edible fats	Full duty
304.00				PREPARED FOODSTUFFS: BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
304.01				Industry: Preparations of Meat, of fish or of crustaceans, mollusc or other aquatic invertebrates	•
	0202.30	05.00	69	Median daily deponed meal of bowine animals jexicleding dulis; frozen, for the manufacture of cooked or seaked sausage and similar products and of prepared or preserved meat in airlight metal containers	Fu'll didy
		04 06	69		Full duty
	U2 C 3	01.04	48	Ment of swine (excluding data), trozen proved to the satisfaction of the Commissioner that it is mechanically deboned meat of swine, to/ the manufacture of cooked or smoked satisfacts and similar products and of prepared or	•
	U2 0 4	DI 04	44	preserved meat in a right metal containers Meat of sweep or goals, frozen, boneless in the quantities and at such times and subject to such conditions as the Permanent Secretary Trade and Industry, may	Fu'l duty
				allow by specific permit	Patidaly less 56ckg
	0302.3	5: 05	52	(Kalsuwonus) pelamis) (Excluding livers and roes), fresh or chilled in such quantities and at such times as the Printanest Scorplary. Trade and industry may allow by specific permit for the manufacture of prepared or preserved lists.	
	0302 61	01.06	63	in alreght metal containers. Sardines (Sardineps spp.) fresh or chilled, for the manufacture of prepared or proserved fish in a stight metal containers.	Full Outy Full duty
	0302.64	90.10	62	Mackeret (Scomber scombrus, Scomber australasicus, Scomber japonicus), hesh or chilled, for the manufacture of fish pastle	Full duty
	0303.4	01.05	56	Turias (of the genus Thunnus), and skipjack or stripe bell ed bowto (Euthymus (Kalsuwonus) pelamis), hoved, in such quantities and at such times as the Peresinent Secretary Trade and Industry may allow by specific permit for the manufacture of prepared or preserved lish in a night metal containers.	Fix Duty
	0303 71	01 00	61	Sandrons (Sandroups sop), Irrigen, for this manufacture of prepared or preserved fish in airtight metal containers	Full didy
	0303,74	01.06	66	Mackenid (Scomber Scombius, Scomber australasious, Scomber japonicus) frozon, for the manufacture of lish paste	Fell duty
304.03	7612 90	01.06	66	Fial aluminum ring-pull cans, for the manufacture of prepared or preserved fish in airisght metal containers	Full duty
	1516.20	01.06	64	Coconul oil, colton-seed oil, ground-nut oil, maize oil, mustant oil, rapoinil, colza oil palm keinos oil, palm oil, sunllower-seed oil and sufflower oil, re-esteniled	Full duty
	1517 90	01 06	61	Edible mixtures or preparations of animal or vegetable lats or oils or oil fractions of different fats or oils	Full Guty
	9502 10	01 06	69	Dolls representing only human beings, whether or not dressed, for surpriso packets of which the sugar confectionary predominates by value	Fell duly
	9503 49	30.06	60	Toys representing alimnals or non-human creatures, not stuffed for surprising packets of which the sugar confectionary predominates by value	Fell duty
	9503 50	91.06		Toys musical instruments and apparatus, for surprise packets of which the sugar confectionary predominates by value	Full duly
	9503.60	office		Puzzles, for surprise packets of which the sugar confectionary prodominates by value	Full duty
	9503.9C	01.06	63	Officer toys, for surprise packets of which the sugar confect orany prodominates by value	Full duty

				total candida candida no salle 1996	NO. 1900
Act No. 20, 1998			¥	CUSTOMS AND EXCISE ACT, 1998	
304.05				Industry: Bread, pastry, cakes, biscults and other baker's were	
	!108.13	04.06	62	Wheat starch, for the manufacture of biscurts of subheadings Nos. 1905 30 and 1905.90	Full duly
304.06	1517.90	01.06	65 65	Edible modures or preparations of animal or vegetable lats or any or of fractions of different lats or oils, for the manufacture of pastry of subheading No. 1905.90 industry: Preparations of vegetables, fruit, muts or other perts of plants. Chemis, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsurable in that state for immodulate consumption, for the manufacture of glac chemies of heading No. 2008 92	Full duly
304.07				Industry: Food preparation	
	11.08	01.00	40	Starches (excluding maize (coin) a manade (cassawa) starch)	Full duly
	15.03	01.00	43	Oleo-oil, for the manufacture of infants' food	Fu≡ duty
	15.15	0100	40	Evening primitose oil, for the manufacture of lood supplements in capsules	Ful duly
304.06	17.02	01.00	44	Lactose, for the manufacture of infants food	Fu ≡ duly
	20.09	01.00	48	Stack-currant juice and raspberry juice, for the manufacture of beveragns	Fuli duty
	21.06	01.00	42	Non-alcoholic compound preparations, for the manufacture of atcohol-free mattiteer	Full duty
304.09	29 18	01.00	49	Tartanc and, for the manufacture of wine	Fu⊑ duly
	24.01	01.04	42	Unmanufactured air-cured tobacco. for the manufacture of pipe lobacco and shulf	Full duly less 15%
305.00 305.01				MINERAL PRODUCTS Industry: Mining	
	3823 1	01.05	57	Industria, monocarboxylic acids, for use in the lintation process	Full duty
305.02	39.07	01.00	45	Polyether-polyols, liquid or pasty, with a hydroxyl number of 20 mg KQH/g or more but not exceeding 300 mg KQH/g, for use in the flotation process	Full duty
	29.00	01.02	28	Organic chemical compounds, for use as additives in the manufacture of mineral cils	Full duty
	34.02	01.00	47	Emulsifying compounds, for the macufacture of bifurningus emulsions.	Full duly
306.00 306.01	38 24	01 04 02.04	42 47	Chemical reagents, for the manufacture of bit/minous emulsions	Full duty Full duty
	13:02	01 00 02:00	43 48	Poppy fixtract, for the manufacture of coderne, morphine and derivatives thereof Datura extract, for the manufacture of scopolarmine	Full duty Full duty
	22 07	≬1 04	43	Ethyl acohol, for the manufacture of benzus: acid	Full duty loss 196,644/3(X litre of absolute alcohol
	25.01	01 00	47	Common salt, for the manufacture of chlorine and sodium hydroxide (causho sode)	Full duty
	27 10	01 00	42	tangential or, for the manufacture of carbon black (excluding mineral or for use as solvents)	Full duty
		04 00	40	Propyl electrols, for the manufacture of vanitnates	Full duty
	2918 14	01.06 10.00 15.00	60 45 42	Citic acid monohydrate entered on or before 17 November 1997, for the manufacture of anhydrous acid	Full duty Full duty Full duty
	2921.19	01.06 02.06	61 66	Ethylamine, for the mauritacture of strazine	Full duty Full duty
	2921 41	01.06	68	Aniline, for the manufacture of anti-oxidants and accelerators	Full duty
	29.33 -;	01.00 05.00 07.00	48 46 45	4-Cyanopyridine, for the manufacture of isomeofinic acid hydrazide	Full duty Full duty Full duty

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	38 15	01.00	40	Compound catalysis containing variation or variation compounds, for the manufacture of material surhybride and phihalic anhybride	Full duty		
	3823 70	01.06	63	Mixed aliphalic atophois, for the manufacture of phthalic acid lesters	Pullacity		
		02.06	68	Industrial faity alcohols, for the manufacture of aminu-function compounds	Fieldally		
	0824 20	01.06	63	Naphthenic acids, for the manufacture of metallic haphthanates	Fi. I duly		
	7603 10	01.06	M	Aftern none powders of non-tametar structure, for the manufacture of aluminium chloride hydroxide.	Fi.1 duly		
06.02				Industry: Pharmaceutical Products			
	15 05	01.00	4.	Landin for the manufacture of surgical dressings, medicated plasters and surgical sultures.	Full duly		
	28 00	01 02	5,	Inorganic chemicals, for use as above ingredients in the preparation of stock numbers	Fuh duty		
		02 02	26	· · · · · · · · · · · · · · · · · · ·	Full duly		
	29 00	01 02	25	Organic chemica's (excluding operazine citrale, piperazine hexabydrale,			
				piperstaine adipate and furazglidone) for use as active ingredients in the eleparation of stock remedies.	Full duly		
		02 02	25	Organic chemicals, entered on or before 30 September 1995, in such quantities as the Pechanent Secretary. Traitin and inclusing may a low by specific permit.	Full duly		
	29 18	01.00	42	Tarlane acid	Full duly		
	39 20	01 00 02 00		Polyester film, for packing surgical sultings —. Polyeingliftim, for the manufacture of surgical drassings, medicaled plasters and	Full duty		
				surgical satures	Full duly		
	4016.99	03 CC 01 CC	48 60	Film of attryione polymers or depotymens, for pricking surgical sultures. Plungers of vulcanised liabber (excluding hard riabber), for the packing of	Fu⊪ duly		
	4010.00	0100	170	anaestheixs	Full duly		
	42.06	01.00	45	Non-sterile surgical catgut strands made of goldbeater's skin or streep gut, for the manufacture of surgical subses	Full duly		
	5208.21	01 06	63	Woven labeles of cotten, configuring 80 per cent or more by mass of cotten, of a mass not exceeding 100 g/m², bleached in a plans weave, for the manufacture of wadding, galuze, franksiges and similar articles (for example, dressings adhesive plasters, poulfices), impregnated or coaled with pharmaceutical substances or put up in forms or packings for retail sale, for medical, surgical, dentation vaternary purposes.	Full duty		
					9 5 8 10%		
	5210 11	01 0 6	65	Woven crepe fabrics of cotton, containing less than 85 per cent by mass of cotton and mixed mainly or solely with man-made fibres, of a mass not exceeding 200 g/m², for the manufacture of adhesive bandages.	Full duty		
	5514 11	01.06	66	Woven crèpe tabrics of synthetic stable libres, containing tess than 85 per cent by mass of such libres and mixed mainly or solety with colton, of a mass exceeding 170 g/m², for the manufacture of adhesive bankinges	Full duty		
	5516.21	Ģ1 06	66	Voven critipe fabrics of anticoal staple fibros, containing loss than 85 per cent by mass, of artificial staple libres and mixed marrily or solely with manimade filaments, for the manufacture of achesive bandages	Fiill duty		
	55.03	01 00	43	Nonwovens, impregnated or coated, for the manufacture of bandages, surgicul dressing, medicated plasters and surgical sutures	Fo duty less 15%		
	68.DB	01 50	42	Non-stania braid of cotton or of imilation catgut of selk, for the manufacture of surgical surgers	Fu dwify		
	7010 90	01 00	64	Carridges of glass, for the packing of analyshelics	Full duly		
	8309.90	01.00	60	Caps of aluminium, for the packing of anaesthetics	Fish duly		
6.Q3				Industry: Essential Oila, Restrolds, Perfumery, Cosmetic or Toilet Preparations			
	28 35	01 00	40	Calsium hydrogen orthophosphate (dicaloum phosphate) for the manufacture of toothpaste	Full daty		
	29.00	91.02	27	Organic chemical compounds (odorderous), for the manufacture of perfumery	Fall duty		
6.04	64 79	01 0 0	46	Dispense: umis, for the packaging of toothpaste. Industry: Tanning and dyeing extracts, tanning and their derivatives, dyes, colours, paints and vernishes, putty. Illiers and stoppings, and links	Full duty		
	15.16	01.00	46				
		02.00	40	*	Full duty Full duty		
		e2 .00	43	Modified animal and vegetable oils, for the manufacture of wk	Full duty		

	Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998					
	25. 2 6	01.00	43	Tak	Full duty				
	27 10	01.00	48	Hydrocarbons, for use as solvents in the manufacture of printing ink	Full duty				
	28.00	01.00	20	Zinc compounds (excluding zinc oxide and zinc chromate) and basum compounds (excluding basum chromate), in the dry state, for the material paints	Full duty				
	29.17	01.00	41	Bonzyl butyl phithalate	Full duty				
	29.18	01.00	46	Beta-oxynaphthoic acid, for the manufacture of organic dyestulfs	Full duty				
	29.21	01.00	4G	P-chloro-g-nitroaniline, 3-nitro-p-tolurano, 2-chloro-paratolurinu-5-sulphonic					
		02.00	40	acid, ortho-chloro-paranifroaniine and para folyidine-metasulphonic acid, for the minutacture of organic divestoris	Full duty				
		04 00	41	manufacture of azo pigment dyesiulfs	Full duty Full duty				
	32 08	01 D0 02.00	49 43	Solutions of polyurethane, unpigmented	Full duty Full duty				
	32.09	01.00	45	Vamish and lacquer paint, for the manufacture of ink	Full drafty				
	32.10	01.00	42	Vamish and lacquer paint, for the manufacture of ink	Full duty				
	34.02	01 D0	4B	Organic surface-active agents and surface-active preparations	Full duty				
	34.04	04.00	40	Chigrinaled parallin wax	Full Cuty				
	3823.1	01.05	50	Industrial monocarboxylic fatty acids of kinseed, officica or soya bean oil	Full duty				
	3824 20	01.06	69	Naphthenic acids, for the manufacture of paint drives	Full duty				
	3824.90	01.06	67	Prepared grinding acids	Fu ₌ duty				
		02:06 03:06	64 69	Prepared anti-oxidants. Mixtures of two or more of the following acids, namely, isononanoic, isodecanoic and iso-octanoic acids, for the maxufacture of paint driers	Fu¶ duty Fu¶ duty				
	39 04	01.00	49	V-nyt chionde polymers and copolymers, for the manufacture of varieshes. lacquers, paints and enamels	Full duty				
	39.06	01.00 02.00	41 46	Acrylic and methacrylic polymers and copolymers (excluding aqueous emulsions Ammonium salls of polyacrylic acid	Full duty Full duty				
306.06	39.07	01.00	48	Saturated polyester resins, oil-fice Industry: Soap, Organic Surface-active Agents, Surface-active Preparations and Weshing Preparations	Full duty				
	15.09	01.00	44	Otive pil	Full duty				
	1511.90	01.00	62	Palm stearine, for the manufacture of scap	Full duty				
	28.35	01 00	46	Sodium tripolyphosphate, in such quantilies and at such times as the Permanent Secretary: Trade and Industry may allow by specific permit	Full duty				
	3823.1	01.05	53	Pairn latty and dishilate, for the manufacture of soap	Full duty				
306.07	3823 70	01 06	62	Industrial fatty elcohols, for the manufecture of fatty alcohol sulphates	Full duty				
445.41		02 00	49	Vogelable waxes.	Full duty				
306.08 306.09	34 04	01 00	46	Prepared waxes, not smulshed or containing solvens	Full duty				
				Herbleides, Anti-Sprouting Products, Plant-Growth Regulators and Simitar Products, put up in Forms or Packings for Sale by Retail or as Preparations or Articles					
	27 07	01 00	47	High boiling point far acid	Full duty				
	28.D1	04.00	42	Todine,	Full duty				
	29 04	01.00	45	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, for use as active ingredients in the manufacture of postcides	Full duty				
	29 05	00.00	41	Other organic compounds, for use as active ingredients in the manufature of pestiodes	Full duty				
	29.15	Q1 QC	45	Monocarboxylic acids (excluding formic acid) and their anhydridus, halkdus, peroxides and peracids, and their halogonaled, sulphonated, nitrated or ratiosated derivatives, for use as active ingredients in the manufacture of pesticides	Full duty				
	2918 19	01.00	62	Bromopropylate, for the manulacture of scariodes	Full duty				

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	2918 90	01 06	60	Dicardop-mothyl, for the manufacture of herbicides	Full duty
	29 24	01.00	44	Carboxyamide-function compounds, and amide-function compounds of carboxic acid (excluding diuron and abdition), for use as active ingredients in the manufacture of pesticides	Full duty
	29.32	01.00	46		Full duty
		02 00 03 00	40 45	Hoterocyclic compounds, for the manufacture of disinfectants	Full duty
	29.33	01:04	41	Heterocyclic compounds (excluding atrazine, simazine and chlorosocyanune acid and terbutylazine), for use as active ingredients in the manufacture of	
		62 00	47		Full duly
		03 00	41	of disinfectants Hoteropyclic compounds (excluding chloroisocyanunciaod), for the manufacture of fungicides	Full duty
	29 34	01.00	49	Heterocyclic compounds (excluding afrazine and a mazine), for use as active	
		02 00	43	ingledients in the manufacture of postendes	Fu≣ duty Full duty
		03 00	46	Heterocyclic compounds, for the manufacture of fungicides	Full duty
.	34 02	01 00	47	Organic surface active agents (excluding soap and those containing quaternary ammonium satis of the reality) dimethyl benzy ammonium chloride group), for the manufacture of disinfectams	Full duty
J.1Q				Industry: Chemical Preparations	
	' L D/B	01 00	4D	Starch (excluding maize, comior rice starch), not dextinnised, for the manufacture of adhesives	Full duty
	1511 90	01.06	60	Palm steame, not chemically modified, for the manufacture of steame acid of subheading No. 3823.11	Fu≜ duty
	15.14	01.00	44	Rape seed or and coiza oil, for the manufacture of emulsifiers	Full duly
	29.00	01 00	25	Glycols and other organic chemicals (excluding calgum stearate, magnesium stearate, zinc stearate, codmern stearate, aluminium stearate and banum stearate; for the manufacture of brake flyids	Full duty
	2904.10	01.00	60	Afkyl benzenesulphorid acid having a relative molecular mass of 380 or more but not exceeding 500, for the manufacture of prepared wildrives for heavy lubricating oils	Full day
	29.18	01 00	47	Reprodeit acid, tartane acid and factic acid, for the manufacture of emulsifiers.	Full duty
	2948-90	0:06	62	Ethers of carboxylic acid, for the manufacture of flotation reagents	Fun duty
	2918 44	01 D6	69	p-Aminodighenylamine, for the manufacture of prepared rubber accelerators of subheading No. 3812.10 and anti-oxidising preparations for rubber or plastics of subheading No. 3812.30	Full duty
- ~.	29 24	01.00	46	Anady-function compounds, for the manufacture of corresion inhibitors, defoaming agents, paper pulping aids and pilch dispersing agents	Fu. duly
	34 02	0:00	49	Coconut dethanolomicle, sodium lauryl ether sulphate and thethanolamine lauryl sulphate, for the manufacture of fire-extinguishing loam	Full duty
		02.00	43		Full duly
	3402.1	01 CO	54	Organic surface-active agems (other than soap), anionic or non-onic, for the manufacture of prepared liquids for hydraulic transmission and synthetic lubricating preparations	Fub duly
	34 04	0:00	41		Full duty
	3623.19	01.06	61		
		02.06	64	subheading No. 3823.1	Full duty Full duty
	38 24	0104	44	Chemical preparations like the manufacture of blocks of artificial graphite	Full duty
	3824.90	01.06 02.05 03.06	60 65 69	Mixtures of glycols or of other hydrocarbons, for the manufacture of brake fluids Mixtures of mone-ethylenic hydrocarbons, for the manufacture of alkyloenzene Dist.led money yearde, for the manufacture of emulsifiers	Full daily Full duty Full duty
	3901.90	01 06	66		Full duty
	3902.30	01.06	69	Propylene-ethylene copolymers, to primary forms, for the manufacture of viscosity index modifiers	Full duty
	39 04	01-00	45	Vinyl chlunde polymers and oppolymers, liquid or pasty, for the manufacture of direfectors welding compounds	Full duty

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				COSTONES AND EXCENT, ACT, 1990	
306.11	39 07	01 00	49	Polyether volyo's, liquids or pastes, with a hydroxyl number of 20 mg KOH/g or more but not exceeding 300 mg KOH/g, for the manufacture of flotation reagents industry: Photographic Goods	
	11.08	01.00	42	Starch, for the manufacture of sensitised paper	Full duty
306.12	59.07	01.00	45	Impregnated or coafed fabrics, for the manufacture of sensitived cloth Industry: Finishing Agents, Dye Carriers to Accelerate the Dyeing or Fixing of Dyestuffs and Other Products and Preparations (for Example, Dressings and Mordants), of a Kind Used in the Textile Industry	Full dury
	34.02	01.04	41	Organic surface-active agents (excluding soap)	Full duty
	34 04	01 G4	44	Antical waxes and prepared waxes	Full duly
307.00 307.01	3824.90	01.06	64	Polyethelene glycol emidshers	Full duty
	13.02	01.00	40	Cashew nutshell iiquid	Full duty
	15.15	01.00	41	Official of tung oil	Full duty
	27.07	02.00 03.00	45 44 49	Hydrocarbon selvents, phenol, cresol and cresylic hold	Full duty Full duty
	29 64	01.00	48	Paratoluenesulphonic acid	Full duty
	29 17	01.00	41	Dibutyl malestis	Full duty
	29:8	01.00	48	Butyllactate; hydroxysteanc acid, melhyl epoxy slearate	Full duly
		02 00	42	Octodecyl-3.5-tilfe-t/ary-butyl-4-bydroxy-hydrocinnamale	Full duty
	29 21	01.00 02.00 04.00 05.04 06.00	48 42 41 45 40	Amme catalysis, for the manufacture of cellular plastic	Full duty Full duty Full duty Full duty
	29 24	01.00	47	N. N' - ethylene bis steand acid amide	Full duty
	34.02	01.00	48	Alkyl polyglycol ather	Full duty
	34.04	01.00	42	Polyethylene glycol stearale	Full duty
	38.12	01.00 02.00	49 43	Prepared anti-exidents	Full duty
	3823 1	51.05	51	Industrial monocarboxylic acids of linseed, onicids, soya bean or dehydrated caster of	Full duty
	3824 90	01.06 02.06	61 66	O-merised acids	Full duty Full duty
		03.06	60	Oxinensed farty noids and residual products thereof	Full duty
	39 01	01.00	41	Strylene polymers and copolymers, in powder form, with a me1flow index of less than 2.3 g per 10 minutes at 190°C under a load of 21.6 kg (MFI 190/21.6), for the manufacture of plates, sheets and rods	Full duty
	39 02	01.00	48	Propylene polymers in blocks, himps, powders, gianules, flakes and similar bulk forms, for costing woven tablics of propylene polymers	Full duty
	39 04	01.00	40	Vinyl chloride polymers and copolymers, in primary forms for the manufacture of plashsols.	Full duty
	39 07	01.00 02.00 03.04	43 44 48	Polyesters, for the manufacture of ceTular plastic	Full duty Full duty Full duty
	3907 20	01.00	60	Polytotramethylene either glycol, for the manufacture of polyuralhana prepolymers	Full duby
	39 17	01 90	44	Seamless tubes of vinylidene chlande polymers and copolymers, unprinted, for the manufacture of panted food and sausage casings	Full duty
		02.90	49		Full duty
		09.00	43	· · · · · · · · · · · · · · · · · · ·	Full duty

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		04 00	48	Seamless tabes of polymers of ethylene, heat shankable, unprinted, for the manufacture of food and sausage casings	Full disty
	39,19	01 00	47	Plates, sheets, film, fail and strip, of condensation, polycondensation and polyaddition products, self-adhesive, reinforced with monofil of textile material or glass fibre, of a width exceeding 500 mm, for culting into strip	Full duty
		02 00	41	Cellular, Plates, shoots, Nm, foil and strip, of condensation, polycondensation and polyaddition products sech-advisive, with discardable paper backing, for culting anto strip	less 10% Fu# duly
	39 19	04 00	40	Plates, shoels, lilm, foll and strip, of polymerisation and copolymerisation products self-adhesive, reinforced with monohi of text to maleral or glass hore, of a width excessing 550 min. for culting into step	Full duly
		07.00	44	Plates, sherie, film full and simp of polymensation and copolymensation products, cellular, self adhesive, with discardable paper backing, for criting into simp.	≅u duly
		08 00	49	Cellular plates, shedis and strip of virigit chloride polymers of copolymers (excluding that with an integral skin on one surface), of a strickness not excording 8 mm.	less 10% Full duty
	3919 90	01.00	69	Self-adhesive places, sheets, him, to land strip, of polymers of ethylene, of a width exceeding 1.9 m. for use as discardable backing in the puckaging of sheets and places of acrylic polymers	Fu duly
	39.20	01.00	44	Plastic materials in sheets or rolls, for the manufacture of chemically engregated.	
		03 00	43	materials incorporating an ultray olet barrier	Fust stuty
		04.00	46	Cosings	Full duty
		05 00	42	exceeding 10 mm, for thin manufacture of tubes. Plates, sheets, film, foll and strip, of polymers of vinyl chloride, of a thickness not exceeding 0,05 mm, priprinted, for the manufacture of printed film for the	Fu duty
		04 00	44	wrapping of sugar confectionery, shocolate and the like. Lexifie fabrics embedded in or coated or covered on both sides with preparations of polyurethane, for limiting by the process of coating, printing, embosping or	Fo' duty
		05 QC	49	Plates, sheets and strip, of cellular vinyl chluride polymers of copolymers (excluding that with an integral skin or one surface) of a thacknessing exceeding	Full duly
		97 00	48	8 mm Plates, sheets, film, foliand step of polymore of ethylone, of a thickness not	Full duly
		08.00	42	exceeding 10 mm, for the manufacture of lubes	Full duty
	70,06	01.00	45	Float glass, excluding 0.929 in per sheet, for use in the moulding of acrylo-sheets or plates.	Full duty
	7018 20	N1 QG	63	Glass medicapheres not exceeding 1 mm in diameter, for the manufacture of polyamides in primary forms	Full duty
	70 19	01.00	45	Glass flote, for the manufacture of floor doverings of varylichlonde polymers or	Full district
		02.00	44		Full daity
307.03		03.00	44	polyamides and super polyamides, in granular form Murtillament strands of glass libre, chopped to length, for the manufacture of propytene polymers and copolymers, in granular form	Full duty Full duty
307.03	39 00	01.00	22	Plastics for use as linings or for coating linings in the manufacture of caps for bottles and jars	Full duty
	39.07	01 00	43	Plastic polymer or copolymer moulding powders [excluding styrane, ethylene and propyterio polymers and copolymers and vinyl chloride polymers]	Full duty
	39 09	01.00	46	Plastic polymer or copolymer moulding powders (including styring, githylene and propylene polymers and copolymers and vinyl chloride polymers	Full duty
	39 12	01 00	4Б	Plastic polymer or copo ymer moulding powders (excluding stylenc, city/ene and propyters) polymers and copolymers and virty chloride polymers	Full duty
	3923.50	01.06	63		Full duty
	76 07	Q1 00	43	Aluminium foil, for use as larings in the manufacture of caps for bottles and jars	Full duty

307.04				Industry: Plastic Goods of Plate, Sheat, Strip or Film	
	39 19	01.00	42	polymers of ethylene, blavially oriented polypropytene, polymers of styrene, polymers of veryl chloride, acrylic polymers, polycithylene terephthalate, cellular polymers collulose acetate butyrale, regenerated cellulose, natural polymers	
		0 2.00	47		Full duly
		03 00	41		Fu≡ duty
		06 00	45	(excluding that with an integral skin on one surface), of a thickness not exceeding	Full duty
		07.00	46	8 mm . Sheet, film or step of bravially onented styrene polymers.	Full duty Full duty
	39 20	01 04	49	Plates, sheets, film, foll and strip, oil plastics, (excluding those of polymers of afflytene, biaxially oriented polymers, polymers of vinyl chloride, acrylic polymers, cellulose acetate butyrate, regenerated cellulose, natural polymers, and modified natural polymers), non-cellular and not reinforced, laminated supported or similarly combined with other materials	Full duly
		02.00	44		Fi.3 duly
		C3 OC	49		Full duly
		04 00	43	Plates, sheets, film, foll and strip of biaxially oriented virtyl chloride polymers and copolymers, for the manufacture of bottle capsilles.	Full duly
	39.21	01.00	46	Plates, sheets, firm, foil and strip, of plastics (excluding those of polymers of ethylene, bias ally oriented polypropylene, polymers of styrene, polymers of vinyl chloride, service polymers, cellular polymertane, cellulose acetate butyrate, regenerated cellulose, natural polymers and modified natural polymers).	Fu'l duty
		02.00	40		_
		03.00	45		Full duly
		04.00	40		F.A.duly
		05.00	44	Pales, sheets, film, foil and strip of cefular very chloride polymers and	Fire duty
		06 00	49	copolymers, of a thickness exceeding 8 mm. Plates, sheets, film, foil and stop of braxially criented vinyl chloride polymers and copolymers, for the manufacture of bottle capsules	Fu¶ duly Fu¶ duly
	39.21	07.00	43	Plates, sheets, film loil and strip of cellular why chloride polymers and copolymers [excluding that with an inlegral skin on one surface), of a thickness not exceeding 8 mm.	Æu i dujy
		08.00	48		Fu≣ duly
	6307 90	0106	67		Fu≨ duly
	70 19 .20			Glass fibre weven fabres, including narrow tables, for the manufacture of honeycomb panels	Pu # duty
	7019.3	D1.05	57	Thin sheets (voiles), webs, mats, mattresses, boards and similar non-wriven products, for the manufacture of honeycomb panels.	Fu# duty
307.06	84.61	01.00	49	Valves, of plastics or base metal, for the manufacture of inflatable articles	Full duty
	39.02	01.00	45	Polymer and copolymer thermoplastic materials, in bars, blocks, rods or stabs	Full duty
	39 04	01.00 02.00	48 42	Polymer and copolymer thermoplastic materiets, in bars, blocks, rods or slabs. Gellular vinyt chlonde polymers (closed cell), for the manufacture of life jackets.	Foll duty Foll acty
	39.16	01.00	45	Polymer and copolymer thermoplastic malenals, in bars, blocks, rods or slabs .	Full d⊕ty
	39.19	01.00	44	Metallised plastic lape of strp. for the manufacture of profile shapes	Full duty
	39 21	01 00 02.00 03.00	48 42 47		Full daty Full daty Full daty
307.07	76.07	01.00	47	Aluminium foil containing, by mass, more than 0.9 per cent of manganese, printed or unprinted, lacquered on both sides, of a thickness exceeding 0,045 mm but not exceeding 0,15 mm, for the manufacture for metallised plastic profite shapes industry: Synthetic rubber	Fell duty
	28.00	01.00	23	Inorganic chemicals, for use as anti-oxidants	Full Chity
307.08	34 ()1	01 00	44	Sodium or palassium scap of rasin or of tall of	Full duty
	25.26	01.00	48	French chalk (talc)	Full duty

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	34.04	01.00	45	Arbitopi waxes, lur gerias anti-baidanis.	Fu@duty		
	38.07	01.00	49	Wood ter	Fu duly		
	3824.90	01.06	64	Prepared rebber reclaiming agents	Fu∎ duty		
	40.08	01.00	49	Neophene rubber (closed deil), in plates or sheets, backed with furified textile fabric, for the manufacture of diving suits, suffing suits, water string functs and the five	Full duty		
		02 00	43	Meekke	Fu-duly		
		03 04	47	Plains, sheets and sinp, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings and printing blankets	Fu ^o duty		
	40 09	01.00	45	Tubos, pipes and hoses, of vulcanised rubber (excluding hard rubber), for the manufacture of machine roller coverings	Full duty		
	51 11	01.00	45	Wover mellon tabacs	Full duty		
307.09	73.12	D1 00	44	Stranded wire, cables, cordage and ropes, of iron or stoel wire plated, coated or clad with coppor, for the manufacture of pneumatic tyres and tyrn cases	Fue duty		
307.10	39 04	01.00	45	Vinyt chloride polymers	Foli duly		
308.00 308.01	34.02	01.00	46	Organic surface-active agen's	Full duly		
	28.00	01.00	27	Inorganic diversicals (exclusing magnesium shicaln (tale), and sodium hydroxide (causiic soda))	Fu# duty		
	29.00	01.00	23	Organic chemicals (excluding acess Roid, acetone, butyl alcohol, formic acid and its sails and sodium acetate)	Full duty		
	32 08	01.00	48	Solutions of plasticised with chloride polymers or polyurethane, whether or not pigmented, for linishing leather.	Full duty		
	32 09	01.00	44	Solutions of plashersed vinyl chloride polymers or polyurethane, whether or not pigmented, for linishing leather.	Full duty		
	32.10	01.00	41	Solutions of plastogoid virylicitionide polymers or polyurethand, whether or not bigmented, for finishing leather.	Full duty		
	34 02	01.00	47	Organic surface-active agents, surface-active preparations,	Full duty		
	34.04	01.00	47	Prepared waxes	Full deity		
	38 14	01.00	49	Composite salvents (excluding cellulose theners)	Full duty		
	38 24	01.04	42	Chemical products and preparations of the chemical and allied industries; residual products of the chemical and allies industries	Full duty		
	39.07	01.00	47	Polyesters, in liquid form, for the manufacture of irritation patent leaders	Full duty		
	39 21	01.00	48	Vinyl chloride polymers, in film, sheet or strip, of a thickness not exceeding 0,5 mm, for the manufacture of imitation patent leather	Full duty		
	3921,13	01.06	G!	Plates, shoets, film, foliand strip, of polyurelhanes, cellular, for the manufacture of bovine leather and equine feather, parchiment-diffessed or prepared after tanning of subheaking No. 4104.3	Full duty		
308.02	41 (24	C1 C4	40	Chrome lannedleather of bowno animals, for the finishing thereof, provided such leather undergoes, at least the processes of retaining and dyeing	Full duty		
	38 09 3920 10	01.04 •01.05	47 60	Leather or of Composition Leather Prepared leather dressings	Full duty		
		4,000	•	conforced, turning and supported or similarly combined with other materials, for the manufacture of briefcases and school satchels	Full duty		

_	Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998			
308.02 (Cont)	3921.12	o: 06	63	Other plates, sheets, film, foil and strip, collular, of polymers of vinylichlonds, of a thickness exceeding 0.25 mm but not exceeding 0.75 n/m, for the manufacture of handbags	Ful: duly		
	3921 90	04.06	65	Textile tables embedded in or coated or covered on both sides with polymetrane, for the manufacture of handbags	Ful! duty		
	3926 90	01 06	67	Handles, of plastics, for the manufacture of trunks, suit-cases, variety cases, executive-cases, brief-cases, school salchels, speciacle cases, procular cases, camera cases, musical instrument cases, gon cases, holsters and similar containers, of leather or of composition leather, travelling-bags, total bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, organian-cases, totalco-positives, tool bags, sports bags, bottle-cases, jewelley boxes, power-boxes, cuttery cases, and similar containers, of leather or of composition leather, of sheeting of plastics, of textile existencials of various sect fore or of paperboard, or wholly or mainly covered with such materials or with paper	Ful. duty		
	4: 04	G: 04	42	Vogetable tanned bowne whole hides, of a flickness not exceeding 1.5 mm, for the manufacture of frunks, suit-cases, vanity-cases, executiva-cases, brief-cases, school sarchels, speciacity cases, bricklesses, camera cases, musical instrument cases, gun cases, holsters and similar containers of feather or of concession leather, travering-bags, foret bags, rucksacks, handbags, shopping-bags, wallels, purses, map-cases, digarette-cases, tobacco-pouches, tool bags, sports bags postle-cases, jewellery boxes, powder-boxes, cullery cases and similar containers, of teather or of composition feather, of sheeling of plastics, of textile materials, of vicanised fibre or of paperboard, or wholly or materials or with paper.	Full duty		
	4203 10	31.DB	68	Arboles of apparel of leather showing signs of appreciable wear, for the invariateouse of polishing and guiding buffs	Full duty		
		02.06	62	Articles of appared of leather ishowing signs of appreciable wear, to the manufacture of profestive gloves	Full duty		
	42.05	0, 04	42	Leather sheets, consisting of small pieces of leather striched together, for the manufacture of hambags	Full duty		
		02 04	47	Leather sheets, consisting of small pieces of eather stitched together, for the manufacture of garments	Full duty		
	4421 90	0:06	61	Wood frames	Full duty		
	5204 11	0, 06	65	Cotion sewing thread, not put up for retail sale, containing 85 per cent or more by mass of cotion, in units exceeding 280 m, for the manufacture of handbags	Full duty		
	5211 49	0: 06	68	Woven fabrics of conton, containing less than 85 per cent by mass of conton, mixed mainly or solety with manimade libres, of a mass exceeding 200 g/m², of yards of different colours. For the manufacture of handbags	Full duty		
	5401.10	5: 06	65	Sawing thread of synthetic filaments, whother or not put up for retail sale, for the manufacture of handbags.	Full duty		
	5407 42	51.06	61	Woven fabrics, containing 85 per cent or more by mass of blaments of nylon or other polyamides, dyed, for the manufacture of trunks, so treases, varialy-cases, executive-cases, brief-cases, school safehols, speciacle cases, binocular cases camera cases, missical instrument cases, gun cases, holsters and ramilar containers, of leather or of composition leather, lavelling-bags, total bags, rucksacks, handbags, shopping-bags, wallots, purses, map-cases, organize-cases, inhimoro-pouchos tool bags, sports bags, bottle-cases, lewellery boxes, powder-boxes, cullery cases, and similar containers of leather or of composition leather, of sheeting of plastics, of lexible materials, of vulcanised libre or of paperboard, or wholly or mainly covered with such materials or with paper	Full Guly		
	55.12	o: 04	41	Woven labrics of synthetic staple libres, containing 85 per cent or more by mass of syntholic staple libres, for use as limings	Full d'any		
	55 14	01 04	44	Woven labiles of synthetic staple / bies, containing less than 85 per cent by mass of synthetic staple filtres, for use as firming.	Full dury		
	55 16	01.04	47		Followly		
	5516 12	01 06	61		F⊌: duly		
	S6 03	0104	47		Full duty		

	59 03	U1 U4	48	Texhto fabrics impregnated, coaled, covered or laminated with plastics, for the manufacture of trunks, sub-cases, varilty-cases, executive-cases bhet-cases, school satches, speciacle cases, bindcular cases, dantera cases, musical instrument cases, gun cases, holsters and similar containers, of leather or of composition leather travelling-bags foilet bags fucksacks, handbags, shopping-bags, wallots, purses, mapicases organife-cases, tobacco-pouches, fund bags, sports bags bottle-cases, jewellery boxes, powder-boxes, cullery cases and similar containers, of feather or of composition leather, of sheding of plastics, of fextire materials of vulcanised tibre or of paperboard, or whorly or majify covered with such materials or with paper.	Fu: duly
	59 97	01.04	43	Textre fathes otherwise impregnated located or covered flor the manufacture of handbugs	Full duty
	6002 43	0:06	96	Warp whited fabrics of manimade fibres, of a width exceeding 30 cm, for me manufacture of frunks, successes, variety-cases, executive-cases, bine-traises, school satchets, speciatic cases, binocular cases, camera cases, musical instrument cases, gun cases, holisters and similar container, of lieather or of composition fleather, traveling-bags, total bags, rucksacks, handbags shopping-bags wallets, purses, map-cases, eigenete-cases, tocacco-pouches, tool bags, sports bags, botto-cases, lewellery brixes, powder-boxes, cultary cases and similar containers, of leather or of composition leather of sheeling of plastics, of textile materials, of visionicaed fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	Full duly
	7117.19	01.06	66	imitation jewellery, of base metal, whether or not plated with prepious metal, for	
			٠.	the manufacture of handbags	Foll duty
	7315.89	01.06	G s		Full duty
	73 17 74 15	01 54 01 54	41 42	Ninkel studs, hads with heads of blokel and saddle halfs, of iron or steel Nails with heads of brase, and stude of copper	Full duty Full duty
	82 03	01.04	40	Hund tools, for leather workers	Full diaty
	92 05	01 04	43	Hand tools, for leather workers	Full daily
	83.01	01 04	41		1 24 (711)
				variity cases, executive cases. Diref cases, school satchels, spectacle cases, binocular cases, camina cases, mesical instruminal cases, gun cases, holisters and similar confainers, of leather or of composition leather, travelling-bags, to let bags, rucksacks, hair@bags, skopping-bags, waives, purses, inap-cases, ingarche-cases, lobacco-pouches, lool bags, sports bags, bottle-cases, jewellery boxes, powder-boxus, cut-ory cases such smaller containers, of various or of composition leather, of sheebing of plastics, of textile malerials, of vulcanised hore or of papertoxord, or wholly or mainly covered with such materials or with paper	Fusi duly
_	8301 50	51.06	69	Frames with clasps, incorporating locks, of base mata, for the manufacture of trunks, suff-regies, variety-cases, exercultive-cases, biref-cases, school satiches, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, hoisters, and similar containers, of leather or of composition leather, traveling bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, logarete-cases, tobacco-powhes, tool bags, sports bags, bottle-cases, juvoilling boxes, powder-boxes, cullery cases, and similar comainers, of leather or of composition leather, of shorting of plastics, of textle materials, of vilicant sed libra or of paperboard, or who is or mainly covered with such materials or with paper.	Fu∎ duty
	8302 49	01.06	61	Break metal mountings, littings and sim at articles	Full duty
	A308.10	01.06	64	Hooks, eyes and gyelels, of base motal .	Full duty
	8308 20	01.06	G.	Tubicau riveis, of base metal	Full duty
	8308.90	01 06 02 05	62 67	Clasps and frames with clasps, of base metal	Full duty Full duty
	9607.1	01 05	56	Side lasteners, for the manufacture of handbags	Full duty
	9607.20	01.06	69	Since fasterier chants or simple s, for the manufacture of handways \ldots,\ldots,\ldots	Full duty
309.00 309.01				WOOD AND ARTICLES OF WOOD: WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK Industry: Wood and articles of wood	
	44 13	00.00	48	Densitied wood, in blocks, plates, strips or profile shapes, for the manufacture of parts and accessories for machinery	Su' duly
	56.03	01-04	42	Norwovens, whether or not impregnated, coated, covered or lattingted, ut man-made staple (bires or of natural libres, of a mass exceeding 20 g/m² but not exceeding 50 g/m², for the manufacture of oil absorbers	Full duty
		02 04	47	Nonwovens, while or not impregnated, coated, covered or laminated, of man-made slaple fibres or of natural fibres, of a mass exceeding 100 g/m² but not exceeding 200 g/m², for the maintacture of oil absorbers	Fu duly
		-:			•

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310.00				PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES	
310.01				THEREOF Industry: Pulp, Paper and Paperboard	
	38.09	01.00	44	Prepared sizes.	Full duty
	3920.10	01.06	67	Polymors of ethylene, in the form of fibrous sheets, having a specific gravity of 0,94 or more, for the manufacture of paper and paperboard of a mass exceeding 250 g/m², of chapter 48	Fu: doly
310.02				Industry: Impregnated, coated or laminated paper and paperboard	o. ooij
	28 17	01.00	45	Zinc oxide, for the magnifacture of electrostatic paper	Full duty
	34.04	01.00	48	Prepared waxes, not emulsified or comaining solvents, for the manufactum of carbon and similar copying papers	Fu: duly
	3824.90	01.06	69	Chloroparaffins, for the manufacture of self-copy paper	Full doty
	39.06	01.00	40	Acrylic resins, liquid or pasty, for the manufacture of electrostatic paper , ,	Full duty
				Industry: Cartons, Boxes, Cases, Bags and other Packing Containers, of Paper or Paperboard	
	4BD4.49	01.06	6 5	Other uncoated kraft paper and paperboard, in rolls or sheets, of a mass of more than 150 g/m² but less than 225 g/m², for the manufacture of printed beverage containers	Full duty
	4804.5	01.05	53		Full duty
	4810.12	01.06	65	Paper and paperboard, coated on one or both sides with kackin (china clay) or officer inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets, of a kind used for writing, printing or other graphic purposes, risk containing 5 bies obtained by a mechanical process or of which not more than 10 per cent by mass of the total tibre coment consists of such libres, of a mass of more than 150 g/m² for the manufacture of printed frozon food or beverage containers	Full duty
	4810.39	01.08	67	Kraff paper and paperboard, coaled on one or both sides with kackin (china diay) or other inorganic substances, for the manufacture of printed frozen food or beverage containers	Full Certy
	4811.10	01 06	65	Tarred, bituminised or asphatted paper and paperboard, for the main/acture of binited frozen food or beverage continuers	Full duty
	491131	01.06	68	Paper and paperboard, coated, impregnated or covered with plastics rescluding adhesives) in rolls or shoets, bleached, of a mass of more than 150 g/m², for the manufacture of printed trozen food or beverage containers	Full Outy
	4811.39	01 06	63	Other paper and paperboard, coated, imprognated or covered with plastics (excluding adhesives), in rolls or sheets, for the manufacture of printed frozen lood or bevinage continuers	Full duity
	4811.9C	01.05	63	Paper and paperboard, cellulose wadding and webs of cellulose fibres in rolls or sheets, for the manufacture of printed frozen load or beverage containing	Full duty
310.07	8308.10	01 06	68	Eyelets and the ike, of base motal	Full duly
	39.19	01 00	43	Plastics, self-adhesive, for the manufacture of labels and tickets	Full duty less 10%
	39 20	01 00	40	Film of vinyl chloride polymors, unplasticated, all a thickness not exceeding 0,125 mm, not pressure-sensitive, for the manufacture of pressure-sensitive labets. (Ckets and tape).	Full duty
	59 03	01.00	46	Woven labrics of man-made blament yam, coaled with fastole polyvinyl chloride adhesive, for the manufacture of printed labels	Ful duly
	76.07	01.00	46	discardable Nacking	Full duty
310.08	32.08	D1.00	49	Industry: Printing, Publishing and Bookbinding Paste paint, for the silk screen process	Full duty
	32.09	01.00	45	Pasto point for the silk scheen process	Full daily
	3824.90	01.06	65	Prepared etches (excluding lithographic plate processing etches)	Full duty
	4802 52	01 06	68	Other uncooled paper and paperboard, null containing filtres obtained by a mechanical process or of which not more than 10 per cent by mass of the total fibre content gons-sts of such fibres, of a mass of 40 g/m² or more but not more	·
				than 150 g/m² for the manufacture of banknotes	Full duty
	_	*0100	47	Mounting bases; calendar mounts on which a picture is printed	Full duty
	58.06	01.00	43	Webbing and tope	Full duty

	Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998	
310.09				Industry: Articles of Paper Pulp, Paper or Paperboard	
	4811.3	01 55	51	Paper impregnated with plastics, for the manufacture of futer elements	Full duty
311.00 311.01	4623,90	01 06	G8	Diagnostic reagent paper, for the inanufacture of urine test strips TEXTILES AND TEXTILE ARTICLES industry: Textile	Pull duty
	27.10	01 OC	42	Lubricating or (including base orsitheralari) .	· Fur duly
	28 00	01 00	25	Inorganic chemicals (excluding hypochlorites), for use as bleaching agents.	For duty
	28 28	01.00	41	Hypachiorites, for use as bleaching agents	Full duty
	29 00	01 00 02 00	29 23	Organic chemicals, for usn as bleaching agents	Full duty Full duty
	29 04	91 90	40	Socium nitrobenzene sulphovate	Full duty
	32 04	01.00	48	Azok dyesiutio	Full duty
	32 06	01-00	40	lingrame products known as luminopholes	Full duty
	32 08	01.00	43	Paste baint, for the six screen process	Full daty
	07.56	01:00	47	Paste paint, for the silk screen process	Full duty
	34 02	01 00	42	Organic surface-active agents surface-active preparations and washing preparations	Full Cuty
	54 D3	01 00	49	Lubricating preparations consisting of mixtures of cits (excluding castor or) or lists, or preparations with a basis of oil or fall	Full duty
	34 04	01.00	45	Artificial waxes (including water-soluble waxes); prepared waxes, not emulaified in containing solvents	Full duly
	35.05	01.00	45	Soluble starches, starch ethers or esters	Full duty
	38.09	01 00	41	Stabilising agents, reducing agents, retarding agents and dive stripping agents	Full duly
	38.24	Q1 04	48	Morroroohing agents	Full duly
	3824.90	01.06 02.06	64 69	Naphthals and descon irm confocunds	Full duly Full duly
311.02	39.06	01.00	46		Full duty
•	48 22	01.04	43	Tubes of paper or paperboard, not concistivized	Full duity
	55.09 63.00	01.00 01.00	48 43	Left-over your of man-made slapte libres, for the recovery of fibres	Full duty Full duty
311.03	63.10	G1 0C	40	Rags, new or used, for the recovery of *torus	Full duty
	51 07	61.00	42	Yerri of combine sheep's or lamb's wool (worsted yerri), for weaving tables suitable for use as interlinings	Full duty
	51.08	01.00	49	Yarn of fine animal hair (carded or combod)	Full duly
	51.10	01.00	42	Yarn of coarse animal hair or of horsohair	Full duty
	54 02	Q1 Q4	40	Synthetic litament yars texcluding yars of hylon or other polyamices and yars of polyesters), not put up for retail sate, for weaving fatings (excluding those suitable for use as interlinings)	Full Cuty
		03 00	40	Yarri of polyamide Marrents, not exceeding 1, 100 diex, with a tenacity of 5,3 cN/diex or more, heat-set having a free shrinkage in hot air at 180°C of not more than 3 per cent, for weaving fabrics (excluding tyre cord fabric)	Full duty
		07 00	49		Full duty
	54 03	01.00	48	Yarn or man-made filaments lexicluding yarn of polyamide or polyoster fores). for weaving fabrics (excluding those suitable for use as intervings)	Full d'oly
	55 C9	01.00	43		ele.e.e
		62.60 03.00	44 49		Fo∶daly Fall daty
				weaving of fabrics (excluding fabrics suitable for use as interfalings and industrial litter ckith).	Full duty less the greater of 25% or 66c per kg

	Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998	
		()4 00	43	Yam of man-made staple fibres not containing polyester libres or cotton, for the weaving of tabrics excluding tabrics suitable for use as interlinings and industrial	F # 4 . F .
				filter cloth)	Full duty less 25%
	55.10	01.00	47	Yarn of celfulosic staplu fibres and animal hair mixed together, for weaving fallones	_
311.04		02.00	41	Sub yorn of man-made stapin fibres with a linear density of 60 diex or liner Industry: Textile Knitting	Full duty Fu l l duty
	S1 08	01.00	40	Yam of fine animal hair (carded or combed)	Full duty
	5205.21	01.06	68	Single yarn, containing 85 per cent or more by mass of cotton, of combed fibras, measuring 714.29 diex or more, for the manufacture of motion cloth of heading No. 60.02.	Ful duly
		02.00 05.00	48 41	Yarn of polyester hisments, of less than 25 dtex, not dived	less 15% Full duly Full duty
	54.04	01.00	46	Monohi of polyamide material, with a lenacity of less than 5.3 cN/dtex, of 68 dlex or more but less than 934 dtex, for knifting ornamental trimmings	Full duty
	S5 09	01.00 02.00	41 46	Yam of synthetic staple fibres, for knilting infant's clothing	Full duty Full duty
	58 10	01.00	43	Embroidered frimmings (including mobils)	Full duty
311.06	60 02	01.00	41	Knifted or crocheted frimmings (excluding knifted open-work fabrics similar to lace or net fabrics and knifted plin fabrics)	Full Guly
	38.09	01.00	40	softening agents with distearyt-dimethylantmonium chloride as active ingredient), for the timeshing of narrow foom labrics	Fiel duly
311.07				Industry: Textile Embroidory	E. at at a
	52.04	01.00	44	Cotton yarn	Full duty
	52.05 50.05	01.00	40	Colton yarn	Full duty
	52.06	01.00	47	Cotton yam	Full duly
	54.07	01.00	40	g and of a value for duty purposes per kg exceeding 275c	Full duty
	54.08	01.00	47	g and of a value for duty purposes per kg exceeding 275c	Full duty
	55 12	91.00	47	Woven fabrics of synthetic staple fibres, of a mass per m ² not exceeding 102 g ask) of a value for duty purposes per kg exceeding 275c	Full duty
	55 13	01.00	43	Woven tables of synthetic staple fibres, of a mass per m^2 not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Fall diaty
	55 15	01.00		Woven tabrics of staple fibres, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Full duty
	\$5.16	00.30	42	Woven [abrics of stapin fibres, of a mass per m ² not exceeding 102 g and of a value for duty purposes per kg exceeding 275c	Fall duffy
311,09	S6 05	01.00	45	Metallised yam	Fall duty
	54.02	01.00	42	Yarn of man-made filaments textluding yarn of polyamide filaments with a tenacity of loss than 5,3 cN/dtex)	Full duty
311.10	54.03	0100	49	Yarn of man-made filaments (excluding yarn of polyamide filaments with a tenapity of less than 5,3 cN/dex)	Full duty
	54.01	01 04	47	Sewing thread or man-made litaments, whother or not put up for retail sale toxcluding thread of nyon or other polyamides and thread exceeding 1 400 ctex with discontinuous or broken colours), for the manufacture of carpets and mats	Full duty
	54.02	01.04	43	Synthetic filament yam (oxcluding sewing thread), not put up for retail sale, including synthetic monch ament of less than 67 diex (excluding yam of nylon or other polyamides and yam exceeding 1 400 diex with discontinuous or broken colours), for the manufacture of carpets and mats.	Full daily
	5 4 0 3	01.04	47	Artificial filament yam lexicloding sawing thread), not put up for retail sale, including artificial monofilament of less than 67 dex jexcluding yam exceeding 1,400 dex with discontinuous or broken clours) for the manufacture of carpets and mats	Fullduty
	5407 20	01.06	60	Woven fabrics obtained from strip or the like, of polymers of propylene, unpented, for use as backing in the manufacture of carpets	Full duty less 15%

	Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998	
	55 C9	01 04	41	Yarn (excluding sewing thread) of synthetic staple librer), not put up for retailsale, containing polyester staple soles or cotton, for the manufacture of carpets and mats	Full duty
	5509 42	C1 C6	68	Multiple (folded) or cabled yarn fexcluding sewing thread), containing 85 per cert or more by mass of synthetic staple libres, fix the manufacture of carpets and mats	less 15% Full duty
	55.10	01 04	49	Yain lexicluding sewing thread) of artificial staple fibres, hot put up for retail sale, containing polyester staple libres or cotton, for the manufacture of carpets and mats.	Full duty less the greater of
	5515.91	0106	65		25°- or 686/kg
311.11				Industry: Narrow Fabrics (Woven, Gut or Braided), and Woven Labels	Full duty less 20%
	54 03	06.04	48	polyristies), for the manufacture of narrow fabrics	Fall daty
311 12		0100		lor the manufacture of narrow labrics	Full duty
	3824 90	61 06	64	Prepared plasticisers (excluding edoxy ester plasticisers, chloroparathin plasticisms and phthalic acid esters of mixed aliphalic alcohols) for the manufacture of impregnated or coaled textile fabrics	Full diaty
	39.05	01 04	43	Polymers of city one, in primary forms, having a relative density of more than 0,94. for the manufacture of impregnated or coaled interfinings	Full duty
	3902 10	01.06	68	Polypropylone in primary lorins, for coaling wovers labrics of polypropylene	Full duty
	39 04	Q1 04	42	Philywhylichlowite in primary forms, for the manufacture of impregnated or coated textile fabrics	೯ all duty
	62 08	0104	48	Weven labrics of cotion, containing 85 per cent or more by mass of cotion, of a mass, not receeding 200 g/m², for the manufacture of impregnated or coated textile fabrics	Fu duly
	5211 21	0106	61	Woven fubrics of cotion, containing loss than 85 per cent by mass of cotion, mixed mainly or solely with man made libres, of a mass exceeding 200 g/m², bleached, plain weave, for the manufacture of impregnated or coated textile tablics	Full duty 1955 20%
	5212.11	0106	60	Woven labrics of colton, of a mass not exceeding 200 g/m 2 , unbleached, for the manufacture of impregnated or conted leadle labrics	Full duty 'ess 20%
	54 07	01 64	49	Open weave labrics of synthetic Irlament yairs, including woven fabrics obtained from material of heading No. 54-04, with a construction not exceeding 10 threads per cm ² . For the manufacture of impregnated or coated textile fabrics	Fall duty
		02 04	43	Weven fahr as all synthetic filament yarn including fabring obtained from materials of heading No. 54.04, of a mass not exceeding 65 g/m², woven from yarns with a mean density not exceeding 78 deet, for the manufacture of impregnated or	
		03 04	48	coaled textile fabrics Woven tables of synthetic filament yarn, including woven labrics obtained from materials of heading No. 54.04 followass exceeding 65 g/m², for the manufacture of impregnated or coaled textile fabrics.	Full duly
					ress the greater of 25% or 23cm ²
	6407 42	D1.D8	65	Weven fabrics containing 65 per cent or more by mass of litaments of nylon or ultrer polyamides, dyeo, for the manufacture of impregnated or coaled textile fabrics	Full duty less 20%
	5407.91	υ∎ 0G	63	Woven tables of synthetic filament yain, unbleached or bleached, for the manufacture of imprognated or exated textertalines	Full duty less 20%
	54.08	01 04	45	Opon weave labrics of artificial tilement yarm, including woven fabrics obtained from materials of heading No. 54.05, with a construction not exceeding 10 threads per cmf. for the manufacture of impregnated or coated textile labrics	Full duty
		02 04	43	Woven fabrics of artificial Nament yarn, including woven labrics obtained from materials of heading No. 54.05 (excluding labrics of callulosic fibres), of a mass not exceeding 55 g/m² woven from yarns with a linear density not exceeding 78.	
		4		diex, for the manufacture of imprognated or coated fabrics	Full duty

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	Act No	. 20, 199	8	CUSTOMS AND EXCISE ACT, 1998			
		03.04	44	Weven fabrics of artificial filament yam, including woven fabrics obtained from materials of heading No. 54.05 [excluding labras of cellulos of fibries), of a mass excooding 65 g/m², for the manufacture of impregnated or coaled fabrics	For duly Inspite greater of 25% or 23c/m²		
	5515	01.06	60	Woven tablics of polyester stable libres mixed mainly or solely with viscose rayon staple fibres, for the manufacture of impregnated or coated textile tablics	Fu≝ duly less 20%		
	55.16	91.04	40	Woven fabrics of artificial staple fibres, unbleached, bleached or dyed, for the manufacture of coated labros	[©] uā duhy		
	5516.12	01.06	65	Woven fabrics containing B5 per cent or move by mass of artificial staple fibres, dyed, for the massifacture of impregnated or coaled text le labors	°u duly less 20%		
	56.03	01.04	40	Nonwovens, uncooled, for the manufacture of imprognated or coated text/e tabrics (excluding interlinings)	Full duly		
	5903.90	01.06	68	Textile fabrics impregnated, coaled, covered or timinated with plastics (excluding polyviny) chloride or polyurethaner, for the manufacture of self-adhesive tape of a width hos exceeding 30 cm	Fu duly		
	69.01	01.04	49	Pile febrics including Tong pile" fabrics and terry fabrics, knitted or cruchetrici	Fu duly		
	60.02	01.04		Other knifted or crocheted (abrics	Full duly		
311.13		02.00	44	Industry: Industrial Textile Articles and Materials	Full duty		
	54 04	01 00	42	fabrics of a kind commonly used in machinery	Full duty		
		02 00	47	Stop of synthetic fibre materials, for the manufacture of prepared packings	Full duty		
	54 07	01.00	41	Woven fabrics of man-made literated yard including woven fabrics of condition strip of heading No. 54.04 or 54.05 of Schedule No. 1, for the manufacture of tubular or endless woven fabrics of a kind commonly used in machinery.	Full duty		
	54.08	01.00	48	Woven fabrics of man made filament yarn including woven tabrics of monohi or strip of heading No. 54 04 or 54 05 of Schedule No. 1, for the manufacture of tubular or endiess woven tabrics of a kind commonly used in machinery	Full duty		
311.15	56 G7	01.00	49	Twine of man-made fores of step (excluding those of pulyethylene, polypropylene polyamide or polyaster), for the manufacture of orepared packings	Full Curty		
	59.03	01.00	48	Knitted labrics (excluding knitted pile labrics), impregnated or coated with expensions of cellulose derivatives or of other artificial plastic material	Fu'l duty		
	60.02	01.00	41		·		
		02.00	46	for duly purposes per m ² exceeding 28.7c	Full Guty Full Cuty		
311.16		42.00	,,,	Industry: Shawls, Scarves, Mufflers, Stoles, Printed Khangas, Printed Kadungas and the Like	,,		
	52 08	O1 00	46	Woven unprinted fabrics of coffort, not dived or woven from dived yarr and not defined by draw threads or other means	Full duty less 20%		
	52.09	01.00	42	Woven unproved labrics of cotton, not dyed or woven from tiped years and not celined by draw threads or other means	Full duty less 20%		
	52 10	01 00	45	Woven unprinted labrics of cotton, not dyod or woven from dyed your and not defined by draw threads or other means	Full duty less 20%		
	52 11	01 00	46	Woven unprinted fabrics of cotton, not dyed or weven from dyed year and not defined by draw threads or other means	Foli duty less 20%		
	52.12	G1 (XX)	42	Woven unprinted fabrics of cotion, not dyod or wavon from dyed yarn and not defined by draw threads or other means	Full duty		
	54 07	01 00	47	Woven unproted labrics of man made filament yarn, not dived or woven from dived yarn and not delined by draw threads or other means	Full duty		
	54 08	01 00	43	Woved unprinted fabrics of man-made filament yarm, not dived or woven from dived yarn and not defined by draw throads or other means	Ful. duty		
	55.12	61.00	43	Woven unprinted fabrics of man-made staple libras, not dived or woven from dived yam and not defined by draw threads or other means.	Full duty		

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	Act No	o. 20. 19 9	18	CUSTOMS AND EXCISE ACT, 1998			
	55 13	01 00	12	Woven unprinted labrics of man-made staple fores, not dived or woven from dividing and not defrived by draw threads or other means .	Full duty		
	55 14	01.00	46	Woven unprinted labrics of man-made staple fickes, not dived or woven from dyad your and not defined by draw threads or other means.	Full duty		
	55 15	01.00	42	Woven upparted tabrics of man-made step eit bres, not oyed privoven from dyed yarn and not defined by draw through or other means.	Full duty		
311.17	55 16	N1 00	1 9	Woven unprinted labrics of man-made slaple ficres, not dyed or woven from dyed yorn and not defined by draw threads or other mosns. Industry: Ties and Bow Ties	Full duty		
	54.07	01.00	49	Woven fabrics of synthetic Idement yarn	Full duty less 10%		
	55 12	01.00	45	Woven fabrics of synthetic stable fibres	Full duty less 10%		
	55 13	01.00	41	Woven fabrics of synthetic stable fibres	Full duty less 10%		
	55 14	01.00	48	Woven fabrics of synthetic stable fibres	Full duty		
	55.15	01.00	44	Woven fabrics of synthetic stable fabries	Full daily		
311.18				Industry: Handkerchiofs and Other General Made-up Textile Articles			
	52.08	U1 00	41	Woven fabrics of cotton, for the manufacture of hand serchiefs	Full duty		
	520R 12	Q1 06	63	Woven jabrics solely of collect unbleached, plain weave, of a mass exceeding "COg/m" but soll exceeding 200g/m", for the manufacture of polishing buffs	Full duty less 22%		
	5208.52	01.06	62	Woven tabrics of cotion, printed, plack weave, of a mass exceeding 130 g/m², for the manufacture of loose covers for motor vehicle seats	Full duly less 20%		
	52 09	01.00	46	Woven tables of cotton, for the manufacture of handkerchiefs	Full duty		
	5209 11	01.06	61	Woven (abrics solely of colton, unbleached, plain weave, of a mass exceeding 200g/m" but not exceeding 250g/ m 2 . for the manufacture of polishing buffs $^{\circ}$.	First duty loss 22%		
	52.10	G1 69	43	Woveri labrics of corton, for the manufacture of handkeronie's	Fr# duly		
	52 11	01 00	43	Woven tables of cotton, for the manufacture of handkerchiefs	Full duly		
	52 12	01-00	46	Woven labrics of cotton, for the manufacture of handkeichiefs	Foli duly		
	54 03	¢1 99	45	Yars of collulosic lilaments, textured, exceeding 150 diex but not exceeding 780 diex, for the manufacture of fulfud bedspreads	Full duty		
	5512.11	01-06	62	Wowen labries of synthetic staple fibres, containing 85 per cention more by mass of polyester staple fibres, unblooched or bleached, for the manufacture of flags	Full duty less 20%		
	5515 21	01 06	69	Wover fabrics of acrytic or modacrytic staple libres, for the manufacture of loose covers for moter vehicle seats	Full duty less 20%		
	56 03	01.00	42	Nonwovens, of manimade stuples fibres, of a mass exceeding 20 $\mathrm{g/m}^2$ but not excessing 50 $\mathrm{g/m}^2$ for the manufacture of surgical face masks	Full duty		
	58.10	01.00	45	Embroidered frimmings	Full duty		
	59 03	01.04	42	Textile fabrics impregniated, coated, covered or tarn hated with polyvinyl chlande or polyurethane, for the manufacture of loose covers for motor vehicle seats	Full duty less 20%		
	6D Q1	01.04	43	Pile fabrics including "long pile" labrics and terry fabrics, knitted or crocheled, for the manufacture of loose covers for molor vehicle seats	Full duty less 20%		
	60 02	01/04	46	Other knytled and crocheted labries, for the manufacture of loose covers for motor vehicle seats	Full duty less 20%		
311.19	63.09	01 04	41	Worn dotwing and other worn articles of textile materials, for the manufacture of wiping rags and cleaning cloths	Full duty		
	52 08	01.00	41	Woven labrics of conon, treated with water repellent preparations, of a mass per m ² not exceeding 160 g. for use as pulercicity in the mass factors of reincoats			
	43	:		and jackets commonly known as windbreakers	Full duly		

		Act No. 20.	1998	CUSTOMS AND EXCISE ACT, 1998	
	52.1C	01.00	45	Woven tables of cotton, treated with water-repellent preparations, of a mass per million exceeding 160 g, for use as objection in the manufacture of raintesis and jackets commonly known as windbreakers.	Full duty
	52.12	01.00		Woven fabrics of cofton, freafed with water-repetant preparations, of a mass per minor exceeding 160 g, for use as dularifloth in the invinufacture of reincoals and jackets commonly known as windbreakers	Full duty
	55 12	01 00 03 00		Woven fabrics of man made staple libres, treated with water repettent preparations, of a mass per m ² not exceeding 160 g, for use as outerclothin the manufacture of runcosus and packets commonly known as windpreakers. Woven unprinted fabrics of synthetic staple fibres of a value for duty purposes per m ² of exceeding 100c and of a mass per m ² of 250 g or more, for the	Full duty
				manufacture of boy's short 6 of the kinds, in such quantities and at such times as the Permanent Secretary. Trade and Industy, may allow by specific permit	Full duty
	55 13	01 00	45	Waven labros of man-made staple libres, freated with water repellent proparations, of a mass per millholl exceeding 160 g, for use as outercloth in the manufacture of raindoats and jackets commonly known as windoreakers	Full duty
	55 14	01 00	41	Woven unprivind fathers of synthetic staple fores, of a value for duty purposes per m ² of 250 g or more too the manufacture of boys shorts, of the kinds, in such quantities and at such times as the Permanent Secretary. Trade and todustry may allow by specific permit.	Fu'l duly
	55 15	01 30	48	Wover: labrics of main-made staple libres, treated with water-repellent preparations, of a mass per m ² not exceeding 160 g, for use as outercloth in the manufacture of raincoats and jackets commonly known as windbreakers	Fr. I duly
		02 00	42	Woven unpristed fabrics of synthetic staple fibries, of a value for duty purposes per mf exceeding 100c and of a mass per mf of 250 g or more, for the manufacture of boys' shorts, of the kinds, in such quantities and at such times as the Permanent Secretary Trade and industry may allow by specific permit.	Full duty
	55 16	Q1 00	44	Woven fabrics of man-made staple fibres, frealed with water repellent preparations, of a mass per millinot exceeding 160 g, for use as outercloth in the manufacture of raincomis and jackets commonly known as windbreakers	Full duty
	58.01	01.90	49	Valvet	Full duly
11.20	58.11	00.10		Woven facuse of staple fibres, beatist with water-repetient preparations, of a mass per m² not exceeding (60 g. for use as outercloth in the manufacture of taincoats and jacknis commonly known as whotheakers	Full duty
				NOTE: For the purposes of this item the manufacture of trousers with a vertical opening in the centre of the front part of the garment and of which the opening is covered with a flap which extends	
	52.0B	D1.00	43	Woven fabric of cotton, flexited with water-repellent proparations, for the manufacture of raincoats (including reversible raincoats)	Full duty
	52.09	01.00	47	Woven fabric of cotton, treated with water-repellent pressurations, for the contribute of concepts (including reversible raincoals)	Full duly
	52.10	01.00	47	Woven fabric of coffox, treated with water-repetitint preparations, for the manufacture of raincoats (including reversible raincoats)	Full duty
	52.11	01 00		Woven fabric of cofton, treated with water repellent propurations, for this immulacture of reuncoats (including reversible raincoats)	Full Cirty
	54 07	01.00		Woven fablic of cotton, treated with water-repellent preparations, for the manufacture of runcours (no uding reversible raincoats)	Fo duly
	54.08	01.00		exceeding 42c, for the manufacture of swanwear	Forduly
	55 12	01 00		exceeding 42c, for the manufacture of symmeter	Full duty
		05 00		proparations, of a mass per m ² act exceeding 160 g, for the manufacture of raincoats (including reversible raincoats). Woven fabrics of synthetic staple fibres, in a terio weave	Full duty Full duty
		03.00	46	Woven unprinted fabrics of syniftetic staple fibres, containing combed wool or other combod animal hair, of a value for duty purposes per infinite and of a mass per infinite 250 g or more.	Full duty less 25%
		05.00	49	Other fabrics of synthetic libres and labrics of cellulosic fibjes containing 30% or more synthetic libres, of a value for duty purposes per mf of 150c or more and of a mass per mf of 250 g or more	Full duty
	55 13	01 00	47	Wowin tables of manimace staple tibres, beated with water-repelled preparations, of a mass per in not exceeding 160 g, for the manufacture of	5.0
		02 00	41	raincoats (including reversible raincoats)	Full duty Full duty

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	55 14	01.00 02.00		Woven fabrics of synthetic staple fibres, in a lend weave	Full duly
		D4.00	4/	Other fabrics of synthetic fibres and labrics of cellulosic fibres containing 30 per cemor more synthetic fibres, of a value of duty purposes per mf of 150c or more and of a mass per mf of 250 g or more	kess 25% Full duty
	55 15	01 00	4t)	Wover tables of man made stable fibros, treated with water repellent preparations, of a mass per millinot exceeding 160 g for the manufacture of	ess 25%
		02.00 03.00	44 49	raincoals (including reversible raincoals)	Full duty Full duty
		Q5 00	48		Full duty less 25% Full duty
	55 :6	01 00	46	· · · · · · · · · · · · · · · · · · ·	less 25%
	**	03 00	45	preparations, of a mass per m ² not exceeding 160 g, for the manufacture of raincoats (including reversible raincoats)	Fu' duly
				of a mass per m ² of 250 g or move	Full duty less 25%
	58.01	01 00	40	Woven pile labrics (excluding terry labrics and cordurey) of cotton of a value for duty purposes per m ² expeeding 28,7c	Full duty
		02.00	45		Full duly
	58.11	01.00	45	Woven fabric of cotton, treated with water-repellent preparations, for the	
		04.00	49	preparations, of a mass per mill not exceeding 160 g. for the manufacture of	Full duty
		05.00	43	remodats (including roversible raincoals) Woven unprinted fabrics of synthetic staple fibres, containing combed wool or other combed arrival hair, of a value for duty purposes per m ² of 150c or more and of a mass por m ³ of 250 g or more.	Full duty
		D7.00	42	Other labous of synthetic fibres and fabrics of cellulosic fibres containing 30% or more synthetic fibres, of a value for duly purposes per million 150c or more and of a mass per influid 250 g or nion)	less 25% Full duty
	60 02	02 0 0	45	Knifted or crocheled labrics revoluding knifted open-work fabrics similar to net fabrics. Entitled pile fabrics and Immungs), of synthetic fibres, printed, for the	less 26%
311.21				manufacture of sw Precent	Full duty
	54.07	01.00	46	Fabrics of synthetic filament yarn, 200 leno weave	Full duty
	55 12	01 00	42	Fabrics of synthese stepte libres in a lene weave	Full doly
	55.13	01.00	49	Fabrics of synthetic stapte fibres, in a long weave	Full duty
	55 14	01.00	45	Fabrics of synthese staple libres, in a lend weave	Full daily
	55 15	01.00	41	Fabrics of synthetic staple fibres, in a lond weave	Full duty
311.23	60 02	02 00	47	Kraffed open-work fabrics similar to lade (excluding timinings), of lextured years industry; Waterproof Clothing	Full duty
311.24	59 06	01 00	41	Rubbensed textile fathers	Fall duty
	51.08	01.00	47	Mohair yanis	Full duly
	55 05	01.00	42	Waste (including yain waste and pulled or garnelted rags) of polyester libres (filament or staple fibres), not carded, combed or otherwise prepared for sorning, for the manufacture of blankets	Full duty
311.25				Industry: Foundation Garments and Electricised Apparel; Belts Whether or not Electricised	
	00 00	01.00		Elastic fabrics of a width exceeding 30 cm, for the manufacture of foundation garments	Full duty
	40 08	01.00	42	Plates and sheets, of unhardened vulcanised rubber, talcked with textre labric, for the manufacture of foundation garments	Full duly
	54.07	'81.00	43	Woven unprinted labrics of textured man-made Nament yains, for the manufacture of touridation garments	Full duty

	Art No	. 20, 1999	ŧ	CUSTOMS AND EXCISE ACT, 1998	
		02 00	48	Woven unprinted tabrics of synthetic Islament yarn (excluding tablics woven from textured yarns and woven tablics containing polyurathane elastioners) of a value for duty purposes per kg exceeding 1986, for the manufacture of foundation garments	Full duty
		03.00	42	Woven unported fabrics of man-made filament yarn, containing polyurathano elastomer yarns, for the manufacture of foundation garments	less 10% Full duty
	54 08	01.00	42	Woven unprinted fabrics of textured man-made tilement yarns, for the	
		02 00	44	manufacture of foundation garments Woven unprofied fabrics of man made filament yarn containing polyurethans elastomer yarns, for the manufacture of foundation garments	Full duty
	58 10	01.00	48	Embroidery, in the piece, interlined with collular rubber, for the manufacture of foundation garments and elasticised appare?	Full duty
	50 11	01 00 02:00 03:00	44 49 43	Textile fabrics (women or knitted) interfined with designar plastics	Full duty Full duty Full duty
	59 06	01.00	45	100 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	
		02 00 03 00	49 44	foundation garments Knifted or procheted fabrics, interlined with cellular rubber Knifted fabrics, interlined with neoption rubber, for the mainufacture of limb and body supports	Full duly Full duly Full duly
	60 02	02.00	44	Kindled labries of lextured yarns (excluding knitted pile fabrics and fabrics containing polypretrane stationer yarns)	خن≣ طبیات
		03.00	49	Kniffed fabrics containing polyurethane plasformer yarns (excluding kniffed pile	≠u# duly
		04 00	43	fabrics and plain knitted fabrics) Kritted or crocheted fabrics, clastic or rubberised, for the manufacture of foundation gamments	Full duty Full duty
	62.12	D1 00	41	Suspenders, for the manufacture of foundation garments	Fu€ duly
	73.20	Q1 00	43	Corset busks and similar supports, of steel	Fut duly
	73.26	01.00	48	Spiral ed busk wire of sleet, not cut to size, for the manufacture of corset busks and simpler supports	Full duty
311,26				Industry: Bags	
	52 OB	00.10	44	Woven labrics of collect	Foll duty loss 26%
	52 09	01.00	40	Woven labrics of cotton	Pull duty less 25%
	52 '0	01 DO	48	Woven labrics of cotton	Full duty loss 25%
	52 11	01.00	44	Woven labrics of cotton	Full duty 1656 25%
	52 12	01 00	40	Woven labrics of coffch	Full duty less 25%
	54 07	0100	45	Woven fabrics of synthetic Mament yarn, including woven fabrics obtained from materials of heading No. 54.04 of Schedule No. 1 (excluding those of polymers of propylene)	Full duty less 25%
	54 08	01 00	41	Woven tables of artificial filament yard, including woven labrics obtained from materials of heading No. 54 05 of Schedule No. 1	Full duty
311.27				Industry: Tarpaulins, Saits, Awnings, Sunblinds, Tents and Camping Goods	kess, 25° A
	52 11 31	01 06	66		Full duty less 20%
	54 07	C1 C0	47	Woven fabrics of polyamide filament yard, for the manufacture of tents	Felt duty
		02 00	41	Weyen factors of manimade frament yain, for the manufacture of sails for saving vessels	less 20% Full duly
	5407 52	51.06	67		Full duly
	54 OB	∱b: 00	43	Woven labries of man-made frame regard, for the manufacture of sails for saving vessels	Full duly

	Ac	t No. 20,	1998	CUSTOMS AND EXCISE ACT, 1998	
	58.06	01.00	45	Nerow wover labrics of man made litement years, for the manufacture of sails for sailing vessels	Fullduty
	83 02	01.00	41	D-ungs	Full duty
311.26	83 08	0: 00	48	Brass eyelels, hooks and eyes	Full duty
	40 Dß	01.04	47	Neoprene rubber (closed ce.i), in plates or stwats, backed with knitled textile tables, for the manufacture of diving gloves	Fu: duly
	52.08	21 00	48	Woven fabrics of cotton, raised on one or on both sides	Full duly
	52 09	01.00	44	Waven labrics of cotton, raised on one or on both sides	Fu! duly
	52 10	01.00	41	Woven labrics of cotton, reisred on one or on both sides	Fi. duly
	52.11	01.00	48	Woven fabrics of cotton, raised on one or on both sides	Full duly
	52 12	01.00	44	Woven labrics of coffon, raised on one or on both sides	Full duty
	58 10	01.00	49	Woven labrics of corror, raised on one or on both sides	Full duty
	59 06	01 04	46	Kritted or crocheted labrics interheld with reoprene rubber (closed ce.) for the manufacture of diving gloves	Full duty
311.3D				Industry: Interior Blinds	
<u></u>	50 03	91 00	45	Woven fathers covered with preparations of cellulose derivatives or of other plastics	Full duty ess 15%
311.33				Industry: Wadding and Articles of Wadding	
	54 07	91 00	48	Woven tables consisting of a seem of polyamide monolikament yams and an apprique of manimade fibres, of a mass per milinot exceeding 20 g, for the manufacture of samilary pads	Full duty
	58 11	61 00	49	Woven fabrics consisting of a scrim of polyamide monoflament yains and an applique of man-made fores, of a mass per millinox indeeding 20 g, for the intendeduce of sanitary cads	Full duly
311.40				Industry: Clothing (General)	ess 15%
	3921 12	C1 D6	68		Full duty
	39 26	01.00	45	Buckles slides and bust cups, of plastics	Full duty
	40 08	01 04	49	Neoprene rubber (closed cell), in plates or sheets, backed with knifted textile labrics, for the manufacture of diving socks	Fall daty
	40.16	C1 00	41	Busi cups of cellular rubber	Full duty
_	42 05	91.00	48	Leather-covered buckles	Full duty
	54 07	01 00	4D	Woven unprinted labrics, consisting whelly of your of polyamide framents, exceeding 75 diex but not exceeding 250 diex, in a plain weave and of a mass per milinot exceeding 150 g, for use its outercloth in the manufacture of skirts with sets ticsed waists, thouse type laggings with side access sits and efastic odd weists, jackets commonly known as windbreakers, raincoats (including reversible raincoats) and inflyackets	Fall dufy
	55.12	01.00	47	Fabrics of man-made staple libres for use as padding	Full duty
	65 13	01.00	43	Fabrics of man-marks staple fibres for use as padding	Full duty
	55.14	01.00	46	Fabrics of man-made staple Noves for use as padding	Full duty
	55.15	01.00	46	Fabrics of man-made staple fieres for use as padding	Full duty
	55 16	01 00	42	Fabrics of main-made staple fibres for use as padding	Full duty
	56.03	01 04	41	Nonwovens, whether or not impregnated coated or laminated, for the manufacture of stemsed surgical and examination gowns	Full duty
	68 08	01 00	41		Full duty
		02.00 02.00	46 45		Full duty Full duty less 10%
	58.11	01 00 02.00	41 46	Textile fathers (excluding fabrics of a kind commonly used for interlegis) impregnated, coated, covered or laminated with preparations of callulogo	Full duty
		4		derivatives or of other plastics (excluding vinylich/oride polymers or polyurethane)	Full duty less 15%

	Act	No. 20.	1998	CUSTOMS AND EXCISE ACT, 1998	
		03.00	4C	Fabrics rubbensed with cellular rubber, for the manulacture of swynwear, foundation garments and elasticised apperel	Constant
		04.00	46	Textile labrics, impregnated or coated	Full duly
311.40	59.03	01.04	42	Textle fabrics impregnated, coated, covered or laminaled with pastics (excluding why) chloride polymers), for use as outerdoth in the manufacture of waterproof clothing	less 16% Full duly
	59.06	01.00	42	Fabrics rubberised with cellular rubber, for the manufacturite of swimwear.	less 15%
	35.00	92.00		Kountation garments and elasticised apparel Knitted or crocheled fabrics, injertiwed with neoprene rubber (closed cells, for the	Full duly
		93 00	41	manufacture of diving suits, suring suits, water-skiing lunios, and the like	Full duty Full duty
	59.07	01.00	49	Textile fabrics, impregnated or costed	Full duly
				- Allerta to a trans	Inss 15%
	62.17	01.00 02.00	40 45	Sword knois, for uniforms	Fu⊪duly Fu⊪duly
	93 C 8	01.00	41	hooks and eyes (excluding hooks and eyes on ticpe), eyole(s, and buckle-dasps), (excluding hooks and backle-dasps), of base metal	Formation to
312.00				FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR Industry: Footwer	Full duty
	32.12	01.00	47	Slamping toils	Full duly
	34.02	D1.D0	49	Organic surface-active agents (excluding scaps); surface-active preparations and washing preparations (whether or not containing scap)	Full duly
	34.04	01.00	42	Artificial waxes, prepared waxes	Full duly
	34.05	01.00	49	Polishes and creams.	Full duty
	38 09	01.00	49	Prepared diressings	Full duly
	38 14	01.00	41	Composile solvenis	Full duty
	39.00	C1.02	23	Plastics (excluding polymers of ethylene having a specific gravity of less than 0,94 and polymers of virtyl chloride) and articles thereof (excluding those of polymers of virtyl chloride)	Full duly
	40 01	01.00	41	Crepe rubber soling sheet	Full duty
	40.05	01.00	47	Rubber adhesives	Full duty
	40.0B	01.00 02.00	46 40		Full duty Full duty
		03.00	45	Neoprene rubber (closed cell), in plates or sheets, backed with knifted textile	less 15%
				fabrics, for the manufacture of diving boots	Full duty
	41 00	01.00	22	Leather backed with textile fabric, for the manufacture of slippers or uppers Boving skip leather, of a user surface area not exceeding 2,22 m ² per whole liste	Full duty
	41 04	02.04	43 48	or 1.11 m ² per half hide, for use as linings	Full duty
	4104.21	01 06	67	Bowing legithor, vogetable pre-tained, of a thickness of 2,5 mm or more, for the manufacture of inner and outer soles of subheading No. 6406 99	Full duty
	42 05	01 00	44	Willing and randing, of feather or of composition feather, feather thongs and ornaments; woven feather upper majorial	Full duty
	52 08	01.00	46	Woven tabrics of cotton (excluding tabrics in a plain, fwill or sation weave), for	
	52 09	01.00	42	wse as linkings, as upper material or for covering heels	Full duty Full duty
	52 10	01 00	49	Wown labrics of cotion (excluding fabrics in a plain, fwill or sateon weave), for use as linings, as upper material or for covering hools	Full duty
	52.11	01.00	45	Woven labrics of cotton (excluding labrics in a plain, twill or safeen weave), for use as linings, as upper material or for covering heels	Full duty
	52 12	00.10	42	Woven labrics of cotton (excluding labrics in a plain, fwill or safeen weave), for use as linings, as upper material or for covering heels.	Full duty
				walked as abbet towards, of its, so taking transfer and a new or a con-	. an aday

	Act No. 20	. 1998	CUSTOMS AND EXCISE ACT, 1998	
54 07	01.00	47	Woven fabrics of man-made filament yarn, for use as linings, as upper material or for covering freels	Fall daty
54 08	01.00	43	Woven labrics of man made lifement yern, for use as linings, as upper material or for covering heats	Full duty
55 12	⊘1 20	43	Woven fatings of main-made stigsta librars, for use as hongs, as upper material or for covening heets	Full duty
55 13	01.00	46	Woven labries of macrimate staple libres, for use as keings, as upper material or to covering heets	Fial duly
55 14	01.00	46	Woven labrics of manifemate staple library for use as lineage, as upper material or for covering heels	Fut duty
55 15	01.00	42	Woven factors of mast-made stable factor for use as limings, as appearmaterial or to covering heels	Full duly
55 1 6	01 00	49	Woven labrics of main/made staple fibres, for use as linegs, as upper material or for covering heels	Fut duty
55 03	01.00	49	plastics (excluding vinyl chloride polymers and copolymers)	Full duly
	02 00	43 46	st fleners, including low-pults	Full duly
58.01	21 33	43	Woven pile fabrics jexcluding cordured to content or information forest	u. 001,
58.04	51.00	42	Net fabrics (plain), for use as upper maleral	Full duty
58.06	01 00	_	Narrow woven fabrics, of a width exceeding 3 mm	Fu. duly
5B.09	0.00	44	Waver labracy of metal thread or of metallised yarn, for use as upper material or for covering heets	Full duly
58.11	5, 60	48	Wover fabrics of man made filament yarn, for use as linings, as apper material	
	02 00	42	or for covering heels	Full duty
	93 00	47	for covering heers	Full duty
	04.00	41	use as linings, as upper material or for covering heals	Full duty Full duty
Apulicable head- ings of chaph ters 50 to 59		Ð1	Elastic factors and it immings, of a width enceeding 30 cm	Full duty
59 03	01.00		Textile labrics (excluding knitted pile labrics), imprognated, coaled, covered or	
	01 C1 01 C2	47 44	laminated with plastics Stiffening fabrics, including toe-pulf materials Impregnated, coated, covered or laminated with plastics (excluding polymers of virily) chlorider, for use as upper material, for covering heels or platforms or for the manufacture of uppers or invex soles	Full duty
	C1 03	41	Coaled, covered or laminated with polyester him or sheet, for the manufacture of strapping for lootwear	Full duty
59.06	01.00 02.00	49 43	Kniffed or crocheted fabrics interlined with reoprene rubber (closed cell), for the	Full duty
59:07	01 00	45	manularity re of diving boots Textile labries (excluding knibed pile labries), impregnated or coated, for use as upper material, for insola miniorcement or as suffering fabric, including ton-pulf	Full duty
63.07	ð1 00	46	materials	Full duty
6406.9	02. 00 9 01.06	48 62	Heel top-pieces (delachable), of plastics, for the manufacture of plastic heels Studs of atum num	Full duty
70 18	D1.00	49	Ornamunts for footwear	Full duty
7117.1		67	fruitation jewe 'ery of base metal	Full duby
7117.9		61	In talion jewellery of prastics	Full duty
73.17	01.00	43	Nails, Lacks and studs of iron or steel.	Full duty
		-		ŕ
73.26	01 00	41	Stee: steeves and opigots, for detachable heet top-pieces, top-pieces for footwaar	Full corty
83.0B	01 001	48	Hooks, eyes and eyelets, of base metal	Fueduly
96 .06	01 00	49	Bultons	Full duty

312.02	96.09	01 00	48	Crayons	Full duty
	40.08	01 04	47	Neoprena rubber (closed cell), in plates or shirers, backed with knitted textile fabrics, for the manufacture of diving hoods	Full duty
	46.01	01 00	45	Plans of straw, esparto and similar placing materials	Full duty
	51 11	0 1.00	44		1 311 332
		02:00	49	of Inrings, borders, bands (including hiside bands) and softeners Woollen tables	Full duty Full duty
	51 12	01.00	4D	Woven tables of sheep's or lamb's wool or line animal hair, to: the manufacture	
		02 00	45	of heings, bordurs, bands (including inside bands) and stitleners	Full duty Full duty
	52.08	01 00	48	Woven fabrics of cotton in a plain, twill or sateen weave, treated with	
		02 00	42	water-repellent preparations, for the manufacture of headgear	Full duty
		03 60	47	the manufacture of headgear	Full duty Full duty
	52 .09	00.10	44	Woven labrics of cotion in a plain, fwill or saleen weave, treated with water-repellent proparations, for the manufacture of headgear	Full diaty
		02.00	49	Woven fabrics of cotton, (excluding fabrics in a plain, fwill or sateen weave), for	,
		03.00	43	the manufacture of headgear Woven *doings of cortion, ky: the manufacture of trungs, borders, bands (including inside bands), stiffeners and headgear (excluding cloth hats).	Full duty Full duty
	52.10	01.00	41	Weven fabrics of notion in a plain, will or saloon weave, treated with	
		05 00	46	water-repellent preparations, for the manufacture of headgear	Full duty Full duty
		03.00	40	Woven tables of cotton, for the manufacture of linings, borders, bands nelucing inside bunds), shifteners and headgear (excluding cloth hats).	Fu duly
	52 11	01 00	48	Woven tables of cotton in a plan, twill or saleen weave, treated with	.
		02.00	42	water-repetient preparations, for the manufacture of headgran	Full duty
		03.00	47		Full duty
	52.12	01.00	44	Woven fabrics of colton in a plain, twill or saleen weave, treated with	
		02 00	49	water-repellent preparations, for the manufacture of headingar	Full duty
		C3 00	43	the manufacture of headquar	Full duty Full duty
	54 07	01 00	49	Woven labrics of man-made litament yarn, for the manufacture of littings, borders, bands (including inside bands), sliffeners and headgear	Fell Outy
	54 08	01 65	45	Waven tables of man-made hisment yarn, for the manufacture of lovegs, borders, bands (including inside bands), sliffeners and headgear	Full duly
	55 12	01 00	45	Woven tabries of manimade staple flores, for the manufacture of incings, borders, bands (including inside bands), shifteners and headgear	Full dially
	55:3	01 00	41	Woven labrics of man-made staple flores, for the manufacture of tryings, borders, bands (including inside bands), sliffeners and headgear	Full duty
	55 14	01-00	48	Woven fabrics of man-made staple Notes, for the manufacture of linkings, borders, bands (including inside bands), softeners and headgean	Fu'll duly
	55 15	01 00	44	Woven fabrics of man-made staple libres, for the menufacture of linings, bookless, barries (including inside hands), stitleners and headgear	Full duty
	55 16	0 1 00	4 C	Woven fabrics of man-made staple fibres, for the manufacture of linings, borders, thanks (including inside bands), stiffeners and headgear	^գ ս վախ
	56 03	01 00	40	Nonwoven fabrics, not impregnated in Coated with plastics	Fo duly
	58 01	01.00	45	Woven pile fabrics (excluding cordural of colton or man-made libres), for the manufacture of headgear and hat bands	Full duty
	58 06	01.00	47	Nurrow waven tables for the manufacture of borders and bands (including inside bands)	Full duty
	58 08	01 00	42	Bra-ds	Full daity
	59.01	01 00	49	Buckram and similar tabless	Full duty
	59 06	01.04	47	Kniffed or crocheted fabrics, interfined with neopretie rubber [closed cell], for the regardacture of diving hoods	Full duty
		· ·			

	Act No	. 2 0, 1998		CUSTOMS AND EXCISE ACT, 1998	
	60 CZ	01 00	45	Knitted or crocholed fabrics (excluding knitted open-work fabrics similar to lace or not labrics and knitted pile fabrics), for the manufacture of hats (excluding cloth faits)	Full clurty
	63 07	01.00	4B	Pleated puggarees and pleated organiza, for the manufacture of hat barros	Fu duty
	65 01	01 00		Hoods, rether blocked to shape nor with made brins, for the manufacture of	
		01 01 01 02	44 4:	women's andigits' hars Cit furtier,	Full duty Not exceeding
	65 02	G1 G0	43	Hat-shapes, started or made from plailed or other ships of any material neither blocked to shape nor with made brims	15% Full duly
	65.03	01.00	45	Hoods of furfell, not further processed than blocked to shape and with made bryns joapelines), for the manufacture of women's and galls' hals	Fu: duly
312.02 (Cont.)	65 04	01 00	16	Hat-shapes, plaited or made from plaited or other stops of any material, not further processed than blocked in shape and with made brings, for the manufacture of women's or girls' hats.	Full duly
	65.07	01.00	45	Inside bands, linings, cap peaks not covered with a oth	Fu duly
	67.02	01.00	40	Amilicial flowers, Iruit and Ioliage	Fix duty
	73 20	0100	45	Springs of non-children children childr	Fv. duly
312.03	83 08	01:00	43		Fu=duly
	54 07	01.00	40	Woven fabrics of mani-made frament yarn, for hand umbvellas	Ри4 ситу
	54 08	Q1 00	47	Woven fabrics of man-made flament yarn, for hand umbiellas	Full duty
312.04	66 03	01 00	45	Pans littings, immrings and accessories (excluding textile ancies)	Fu duly
	54 07	01 00	42	Woven fabrics of man maide Mament yarn	Full duty
313.00 313.01	54 08	01 00	49	Woven fabrics of man-made Hament yarn	Full Curry
	39 09	01.00	43	Phenol formatchyco powder for the manufacture of grinding wheels and discs.	Full Cuty
	39 16	01 00	45	Vulcar sed fibre	Fo duly
	39 17	01:00	41	Vuicarised fibre:	Fu∎ duly
	39/20	01-00	41	Vulgarinsed fibre	Full duty
	39.21	01 00	48	Vulcarised libro	Full duty
	5903 90	01 06	62	Textile fabrics, impregnated with plastics (excluding polyvinyl chloride or polyurethane), of a mass of 200 grm² or more and a width or circumference excloring 20 mm for the manufacture of attrassive cloth.	Full duty
	5906.99	01 06	65	Rubber-sed text/o faibrids (excluding adhesive tape of a worth not exceeding 200 mm, and knotled or propheted labrids), for the manufacture of aquesive cloth	Full duty
	59 07	01 00	42	Impregnated textile fabrics, for the manufacture of abrasive cloth	Foll diaty
	70 19	01.00	42	Gass fibre galize and discs thereof, for the manufacture of grading wheels and discs	Full disty
313.D2				Industry: Asbestos Products	
	25 24	01 00 02.00 03.00	41 46 40	Chrysolilo asbestos, for the manufacture of gasket material	Full duty Full duty Full duty
313.03	68.12	01.00	46	Woven fabrics of esbestos, for the manufacture of protective clothing, including gloves	Full daty
	25 24	01 00	43	Chysoble asbesios	Full duty
313.04	39.09	01.00	43	Phenol tomaldehyde and cashew type phenoic resins, for the manufacture of brake timings and clutch lacings	Fo≅ duty
~ · -	25.19	C1.00	42	Magnesile, calcined or raw	Full duty
	26 10	01.00	49	Chrome ore	Full duty
	20.0	V. VV	43		· us duty

	Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998	
313.05				Industry: Floor Making Preparations	
313.66	25 19	01 00	44	Magnesile, calcined	Fu. duly
	3207.40	01.05	61	Grass tnl	Full duly
	49.08	01.04	44	Transfers (decalcomanias)	Eu duly
	6907.90	01.06	63	Unglazed ceramic tiles, for the manufacture of glazed ceramic bles	Full duty less 10%
				WITH EFFECT FROM 1 FEBRUARY 1996	
	6907 90	01-06	63	Unglazed ceramic (les, for the manufacture of glazed ceramic bles	Full duty
	6911 10	01.06	68 67	Tablewore, undecorated, glazed, in sets, containing noise and saucers or mags in addition to other tableware, of a value for duty our poses of 625c/kg or more, for the decoration thereof and a further process of heart treatment. Cups and saucers, undecorated, glazed, of a value for duty purposes of 115c per	Full duty
		04 06	61	illem or more, for the decoration thereof and a further process of heat treatment. Plates, undecorated, glazed, of a value for duly purposes of \$83c/kg or more, for	Full duty
		05 06	6 6	the decoration thereof and a further process of heat freatment	Full duty
		06.06	60	process of heat treatment	Full duty
	69 12	D1.04	4 6	or more, for the decoration thereof and a lumber process of heat treatment. Tableware, undecorated, glazed, in sels, containing cups and saucers or mugs	Full duty
		02 04	40	in addition to other tableware, of a value for duty purposes of 738c/kg or more, for the decoration thereof and a further process of heal treatment	Full duty
		03 04	45	the decoration libered and a further process of heat freatment	Full duty
		04.04		item or more, for the decoration Exercol and a lumber process of heal treatment. Plates, undecorated, glazed, of a value for duty purposes of 441 olds or more, for	Full duty
		05 04	44	Include the control of the control of the decoration deeper and a further sweet dishes, undecorated, glazed, for the decoration deeper and a further	Full duty
		06 04	49	process of heat freatment	Fu'l duty
				decoration thereof and a further process of heal freatment	Fall daty
313.07				Industry: Gless and Glassware	
	39.19	01:00	J5 47	Polyurethane, in plates, sheets, film, foil and stop, for the manufacture of laminated salety glass	Fa'l dufy Fa. dufy
	39 20	01.00	42	Polytrethane, in plates, sheets, firm, loil and strip, for the manufacture of	· ia. quiy
	39 20	02.00	47	laminated safety glass	Full duly Full duly
	39.21	01.00	49	Polygrethane, in plates, sheets, film, foil and strip, for the manufacture of	_
		02.00	43		Full duly
	40.16	01.00	16	Stoppers, of unhardered vulganised nibber, for the manufacture of blood sample collection tubes	Full duty
	49.08	01.00	47	Transfers (decalcomerves), for the manufacture of household glassware	Full duly
	6002.20	01.06	66	Knitted or crecheled fabrics, of a width not exceeding 30 cm for use as backing in the manufacture of glass cubes and other glass smallwares for mosaics or similar decorative purposes	Full duty
	70 05	01 00	43	Tinted float glass, of a # okness exceeding 1,7 mm, for the manufacture of toughoned satery glass, whether or not shaped	less 5% Full duby
	70 13	01 00 02 00	45 42	Glassware, footed and stemmed, for frosting, sand blasting, colouring, badging	Full duty
313.09				or decorating Industry: Amictes of Asphali or of Similar Material	Full daily
	39.56	01 00	44	Biaxially drienled propytene polymer film, not self-adhesive, of a thickness not exceeding 0,012 mm, perforated	Full duty
	48 23	01 00	44	Kraft crape paper, siliconised on one side only, of a width not exceeding 80 mm.	Full dety
	56.03	01 00	40	Nonwovens, of man-made hisments	Full Guty
	68 02	Q1 QQ	44	Sione granules, coloured	Folduly
	7G.19	01.00	47	Non-woven glass fibre sheets	Full duty

	Act No.	20, 1998		CUSTOMS AND EXCISE ACT, 1998	
314.00 314.01				PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN Industry: Imitation Jewellery	
	39 26	01.00	47	Beads (excluding impation pearls) and pans of articles of personal adornment, pearlised balls, ovals and similar chapes, incremed	Full duty
	44 20	D: 00	43	Wooden beads, parts of articles of personal adornment	Full duty
	7: 17	01.00	40	Necklade clasps, unknished parts of imitation jewollery	Full duty
	73 00	0: 00	22	Ceweller's wire (including plailed or woven wire), beads, chain, parts and fillings, of iron or steel.	Foll duty
	74.00	31.00	26	Lewer or silvin (including planed or waven wire), beads, chain, parts and fittings, of copper	Full daity
	75 00	0: 00	26	Deweller's wire [including platted or woven wire), beads, chain, parts and fittings, of nickel	Full graty
315.00 315.01	76 00	00.10	23	Jeweiler's wire (including plaifed or woven wire) ibleads, chain, parts and fittings, of aluminum	Full Girty
	28.11	01 00	41	Hydrollogize in aqueous solutions of a strength not exceeding 85 per cent by mass	Full duty
	32.08	a: 0 0	42	Paint with a basis of chiome compounds or zinc powder, for use as a primer or for the prefrealment of motal, in this manufacture of painted sheets, plates, hoop or strip of non-or-steel.	Full dirty
	32.09	01.00	49	Paint, with a basis of chrome compounds or zind powder, for use as a primer or for the pretreatment of metal, in the manufacture of painted sheets, plates, hoop or ship, of iron or sled!	Fall duty
	32 10	01 60	46	Paint, with a basic of chrome compounds or zinc powder, for use as a primer or for the prefreatment of metal, in the manufacture of painted sheets, plates, hoop or strip, of iron or sheet.	Fo duty
	38.24	01.64 62.64	47 41		Full duty
315.02	72 02	01.04	44	Ferro-alloys (oxdeding ferro-vanadrum)	Full doly
	70.19	Q1 00	49	Glass fibre fabric, for insulating stoel pipes	Full duty
	7605.21	C1 06	Б3	Wire of aluminium allays, of which fire maximum cross-sectional dimension exceeds 7 mm, for the manufacture of hear acchange tubes of subheading No. 7608-20	Full duty
315.D3	8307 10	01 00	69	Corrugate Reviole tubing of iron or steel, for covering with braided wife Industry: Metal Containers	Fall duty
	38.10	01.00	41	Soldering flexes	Fu duly
	39 23	01-00	49	Caps of plastics, for the manufacture of trade packages	Full duly
	40.02	01.0	43	Rubber sealing compounds	Full duly
	40.05	01.00	42	Rubbor sealing compounds	Fix duly
	76 OG	61 00	49	Coiled strip of aluminium, of a thickness excheding 0.28 him but not exceeding 0.47 him, containing, by mass, more than 3 pericent but not exceeding 5 periceru magnesium, of a width hit exceeding 48,5 him, not couled with paint or engine, for the manufacture of easy operang ends for metal containers	Full duty
	7606 12	01.06	62	exceeding 0.34 mm, containing, by mass, more than 3 per cent but not exceeding 6 per continuaguesium. Yor the manufacture of easy-opening ends for metal	= 444
		02.98	67	containers. Plates, sheets and strip of aluminium, colled, of a thickness of 0,29 mm or more tartinot oxceeding 0,35 mm and of a width of 1,225 mm or more but not exceeding 1,485 mm, not coaled, covered or clad, containing, by mass, 0,8 per cent or more but not exceeding 1,3 per cent of magnesium and 1 per cent or more but not exceeding 1,5 per cent of magnesium and 1 per cent or more but not exceeding 1,5 per cent of magnesium and 1 per cent or more but not	Full duly
				Cans	Full duly less 5%
315.04				Industry: Wire Products	
	74 07	01.00	41	Copper wire, for the manufacture of weven wire materials	Full duty
	74.0B	ð1 00	46	Copper wire, for the manufacture of woven www mater als	Full daty

Act No. 20, 1998.

		,		CC 010310 A. W. LACIOL AV 1, 1979	
315.05 315.06				Industry: Bolts, Nuts and Other Metal Fasteners Industry: Base Metal Fittings and Mountings of a Kind Suitable for Furniture, Ocors, Stakcases, Windows, Blinds, Coachwork, Saddlery, Trunks, Caskets and the Like.	
	00.00	01.00	02	Goods of any description, for the manufacture of motor vehicle window winding mechanisms	Fu≝ duly
	73 20	00.10	44	Springs for the manufacture of concealed self-closing furniture ringes with circular hinge bosses	Fu duly
315.07	83.02	01.00	40	Parts of tringes for the manufacture of concealed self-closing furniture highes with circular himpe bosses	Fix duty
	3506 91	01.66	65	Aches yes based on Tubber or plastics including artificial resinst, for the manufacture of honeycomb pane's	Fu' duly
	73 10	01 00	41	Eyelors, handles, hooks, angles, rims and rings, of iron or steel, for the manufacture of milk cans and exter pressed steel warro.	Full duty
	73 23	01-00	45	Spours and hardles, of iron or steel for the manufacture of latchen and other	_
		02 00	49	household articles	Full duty
		03.00	44	articles, of iron or steel, for the manufacture of electroplated ware	Full duty Full duty
	7323 9	01 05	-	Eyolius, handles, Irooks, angles tims and rings, of iron or steel, for the manufacture of pressed steelware	Full daily
	73.24	01.00	41	Sports and handles, of non or steel, for the manufacture of kitchen and other	,
		02 00	45	household articles	Full duty
		03.00	4Π	articles, of man or speet, for the manufacture of efectropiated ware	Fall duty Fall duty
	74 '8	01 00		Spouls and handles, of not or sleet, for the manufacture of kilchen and other	
		02 00	ai0	household articles	Full duty
		VE 00		articles, of copper, not plated for the manufacture of electroplated wave (excluding been mugs, presentation cups, trophies, spoons and forks)	Full duly
315.07	76 C6	01.04	45	Aluminium sheets with a polished mirror finish and a thickness exceeding 0.2 mm hull not exceeding 1.2 mm, confaming by mass, 99,7 per cent or more of aluminium, for the manufacture of pointed or area sed instrument panels, control ponels, trimwere and name-plates	co' duly
		02.00		Coiled wrought plates and strip, of a thickness exceeding 0.29 mm but not exceeding 7 mm, continuing, by mass, not less than 3.5 per cent but not exceeding 6 per cent magnesium for the main factors of status and strip of a thickness exceeding 0.2 mm but not exceeding 0.46 mm	Full duty
		03.00	-10	thickness not exceeding 10 mm, covered on one or both sides with paint or grame; or with a polished anxiosed to shift the manufacture of window blinds, veneban blinds, structures and parts thereof	Full duty
	7615.90	01.06	66	Other articles of a uminion, for the manufacture of honeycomb panels ()	Full duty
315,08	82 OC	01 00	22	Stampings, pressings and made up roughs of cullery and other implements of taxon metal (axiologist spoons, forks and scissors), not plated, for the manufacture of etechnological ware	Full duty
	3824.30	01:06	62	Non-agglomerated metal carbides, mixed together or mixed with metallic binders, in such quantities and at such times as the Permanent Secretary. Trade and industry may allow by specific permit, for the manufacture of tips for rock drilling.	
				bts	Full duty
	3926 90	01.06	62		Full duty
	44.17	01.0G	43	Wooden handles, for sickles, matchels (including cannik leves and corn knives) and saws manufactured in Namitia	Fi ≜ duly
		02.00	48	Wooder handles, for hand tools (excluding those falling within tanff heading no 82 03 of Schedule No. 1) manufactured in Namibia	Full duly
	72 11	01 04	45	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm not clad, plated or coaled, for the manufacture of handsaws of subheading No-8202.10	Full duty
	7226.92	0106	64	Figi-rolled products of other alloy steel, of a width of less than 600 mm, not further worked than cold rolled, for the minulacture of bowsaw blades of subheading No. 8202.99	Full duty
	73.04	01.00 02.00	44 49	Signal tubos, for the manufacture of rock dulls	Full duty
	73.05	. Ç 1 00	40	Slegil tubes, for the manufacture of rock drifts	Full duffy

		Act S	So. 20, 1	998	CUSTOMS AND EXCISE ACT, 1998	
		73 06	01 00	47	Steel tubes, for the manufacture of rock dhills	Full duty
		82 63	01 64	45	Droplorged steel blanks for the manulacture of files trasps, phers (excluding walterpump objects sode outling pliers with sounded gave, (with or without pipe gops) shippendse piters with side culters and serrated jaws, lending piers, gas pliers and slip-joint pipe-grip piers, indicating beni-nose type) diagonal-cutting and end-cutting piers (not tever assisted), adjustable kell-locking piers and grips) pincers reactuding carpenters pincers), tweezers, metal culting shears, pipe-cutters, but dioppiers, perforating purchase and similar hand tools.	Fell cety
		R204 1	01 05	55	Droplorged stee, blanks, for the manufacture of hand operated spanners and writinches (excluding double open-and spanners of all sizes up to 36 mm, combination ring and open-end spanners of all sizes up to 36 mm, combination ring and open-end spanners of a sizes up to 36 mm, pipe wrenches (utter than chain type) and adjustative wrenches of a length of 140 mm or more but not exceeding 340 mm.	Full duty
		8204-20	01 ¢6	66	Druplorgi disteriblanks, for me manufacture of interchange able spanniar suckets rescluding those with a drivo of 9 mm or more but not exceeding 13 mm and 19 mm or mure but not exceeding 21 mm)	Followy
		82 05	01.00	49	Branks, for the manufacture of brick, pointing, gauging and tiers, trowels	Fullday
	315.10	62.09	01 CC	45	Fungsteri carbide tips for the manufacture of saws Industry: Cuttery, Spoons and Forks	Fe!! duly
		72.13	01.60	40	Sin reass steel shrets	Full duty
$\widehat{}$	315.11	82 15	01 CC	4Б	Spoons and forks, of mokel silver, unplated for the manufacture of spoons and turks plated with silver	Fu/ duly
	315 12	83 01	01.00	43	Locks, no using keys, and lock mechanisms	Full duly
		39 19	01.00	49	Passius (excluding virigi chlaride polymers or copolymers), in sheets or refs. $\langle \rangle$	Fut duly
		39 20	01.00	46	Plashos (excluding vinyl chloride polymens or copulymens), at sheets or rolls	Full duty
	315.13	39.21	01 30	42	Pacifics (excluding vinyl chloride polymers of copolymers), in sheets of rolls. Industry: Clasps, Frames with Clasps, Buckles, Buckle-clasps, Hooks, Eyes, Eyelets and the like, of Base Metal, of a Kind used for Clothing, Footwear, Awnings, Handbags, Travel Goods or other made up Articles	Full duly
	215 14	7409 21	01.08	61	Plates, sheets and strips, of ropper zinc base alloys (brass), in cols, for the manufacture of eyelets	Full duty
	315.14	39 00	01.00	20		Full Cuty
		76 07	01.00		Aluminium foil, for use as imags	Fu duly
	315.15	.607	0.00	-13	Industry: Weiding Electrodes	ra aay
		26.00	01.00	22	Metallic cross for use as fluxes	Fun duty
	316.00 316.01	38 10	≎1 U•0	43	Flechoules coaling preparations	Full du ty
		00 NU	0100	90	Goods of any description, for the manufacture of blower and ram type heaters and ventilating taxts dentifiable for use solely or principally with motor vehicles with water cooled engines.	Full duty
		39.64	01 00	44	Viriyl chloride polymers, liquid or pasty, for the manufacture of printing maching rollers	Fo duly
		39 17	01.00	43	Pulyesier, for the manufacture of printing machine rogers	Full duly
		0917.01	C2 0ē	58	Other floxible tubes, pipes and hoses, having a minimum fluret pressure of 27,6 MPa of polymers of virty) chloride, seamless, without fittings, for the manufacture of evaporators of a type suitable for use with motor vehicle &r-conditioning systems whether or not containing a heating eliminal.	Fo duly
		39 19	01.00	45	Polyestor, for the manufacture of printing machine rollers	Full duly
		39 20	01.00	43	Polyester, for the manufacture of printing machine rollors	Full duty
		39.2:	01 00	44	Polyester, for the manufacture of printing machine rollers	Full duty
		39.26	01 00 02.00	41 46	Moulded articles of plastics for the manufacture of blood disaysers	Full duty Full duty
		4009.40	01 06 -\$	60	Tubes and pipes, of vulcanised rubber, for the manufacture of blower and ramitype heaters, ventilation units and a r-conditioning systems, dentiliable for use solely or principally with motor vehicles with water cooled engines	Full duty

Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998					
40.16	01.00 02.00	47 41	Seals or side shields, for the manufacture of beamsgs	Full duty Full duty				
51 11	01 00	41	Weven latins of carded wool or of carded line arenal hair, for the manufacture of machine roller coverings.	Fuil Cuty				
51 12	01.00	48	Woven fabrics of combed wool or of combed line animal hair, for the manufacture of machine roller coverings	Full duly				
52 08	Ó1.00	45	Woven fabrics of cotton, containing 85 per cent of more by mass of cotton, of a mass of not more than 200 g/m², for the manufacture of machine cotton coverings	Full duty				
52.09	01.00	41	We ven fabrics of cotton, containing 85 per cent or more by mass of cotton, of a mass of more than 200 g/n^2 , for the manufacture of machine roller coverings	Full duty				
52.10	01.00	49	Woven fabrics of colton, containing less than 85 per cent by mass of cotton, maked mainly or solely with man-made hipros of a mass of not more than 200 g/m², for the manufacture of machine roter coverings	Full duty				
52.11	01.00	45	Woven tabnes of cotton, containing less than 85 per cent by mass of cotton, mixed mainly or solely with man-made fibres, of a mass of more than 200 g/m², for the manufacture of machine roller coverings	Fu1 duly				
52.12	01.00	41	Other weven labrics of colton, for the manufacture of machine roller coverings	Fullduly				
70.19	01.00	44	Non-woven glass fibre sheets, for the manufacture of industrial air fitters	Full duty				
72.12	01 00		Hopp and stop, of iron or steel, hol-rolled or cold-rolled, plated, coated or clad	-				
			with bin, for the manufacture of serosol valves	Full duly				
72 28	01.00	43	Hot-rolled bars and rods (not in coits), of iron or steel, not flat in section, for the manufacture of bearings and parts thereof	Fu≜ duly				
73.04	01 00		Tubes and pipes, of iron or sleet, for the manufacture of economisers	Full duty				
	02.00	43	Tubes and pipes, of iron or steel, for the manufacture of bearings and pairs thereof	Full duty				
	03.00	48	Tubes and pipes, of iron or steel, seamless, with an outside cross-sectional	,				
			dimension of 30 mm or more but not exceeding 95 mm, for the manufacture of hydrautic litting jacks	Full duty				
	04.00	42	Seamless tubes and pipes and blanks, of iron and steel (excluding those of stainless steel), with plain ends, with a wall thickness of 10 mm or more or of which the outside cross-sectional dimension is 75 mm or more and of which the wall thickness is one-tought more of the pulside cross-sectional dimension, for the	,				
	05.00	47	manufacture of drift rods for thrust bovers	Full duly				
	06.00	41	cylinders	Full duty				
	07.00	46	containing by mass- 0,17 per cent or more but not exceeding 0.22 per cent carbon; 0,45 per cent or more but not exceeding 0.65 per cent manganese; 1,65 per cent or more but not exceeding 0,6 per cent manganese; 0,4 per cent or more but not exceeding 0,6 per cent chromum, and 0,2 per cent or more but not exceeding 0,3 per cent molybdenum for the manufacture of hollow mining drill extensions. Tubes and pipes, of steel, with a cross-section in the form of a hexagon, of an outside cross-sectional dimension of 35 mm or more but not exceeding 45 mm, containing by mass- 0,17 per cent or more but not exceeding 0,22 per cent carbon, 0,45 per cent or more but not exceeding 0,65 per cent manganese. 1,65 per cent or more but not exceeding 0,6 per cent chromium; and 0,2 per cent or more but not exceeding 0,3 per cent molybdenum, for the manufacture of hollow mining drill extensions.	Full duty				
73 05	01 00	45 44		Full duty				
	02 00	44	Tubes and pipes, of iron or steel, for the manufacture of bearcops and parts thereof	Full duty				
73.06	01.00 02.00	41 46		Full duty				
			thereol	Full duty				
73.14	01 00		Woven wire materials, of iron or steel, for the manufacture of filters and filter elements for manufacture combustion piston engines	Full duty				
			for the manufacture of air filter elements	Full duty				
73.26	01 00	40	Thread protectors, of iron or steel, for the manufacture of dnR rods for \$nrust borêts	Full duty				
7604.21	01.06	62	Hollow profiles, of aluminium alloys, of an inside diameter exceeding 12,5 mm and containing by mass, not more than	Full duity				

840A.90

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2 per cent of manganese, or 2 per cent of lead; or 4 per cent of litanium, or 0,5 per cent of boron

entered for home consumption on or before 30 June 1997, for the manufacture of condensess and evaporators for motor vehicle air conditioner couppnisht, in such quantities as the Permanent Secretary. Trade and industry may allow by specific permit after he or she has been satisfied that the quarity of such locally manufactured hollow proffes of atomic am alloys is not acceptable to the motor industry.

specific perint after the or she has been satisfied that the quarity of such locally manufactured hollow pichles of attendior and acceptable to the motor industry.

7607-19 02-06 68 Aluminium for unor backed inopinited, of a thickness not exceeding 0,176 mini and of a width riplicacceding 405 min, for this manufacture of condensors and

7508-20 - 01-06 - 60 - Tubes and pipes, of alimini urn alloys of an inside dameter exceeding 12.5 mm

evaporators of a type identifiable for use in motor vehicle air conditioning systems

6 per cent of magnesium, or 6 per cent of magnesium, or 2 per cent of silicon, or 8,5 per cent of silicon, or 2 per cent of manganesis, or 2 per cent of learnary, or 4 per cent of learnary, or 0,9 per pont of borrary

entered for home consumption on or before 30 June 1997, for the manufacture of condensigns and evaporators for motor vehicle air conditioner equipment, in such quantities as the Pormandol Secretary. Trade and Industry may allow by specific permit after holds sho has been satisfied that the quality of such locally manufactured lubes, and pipes of aluminium alloys is not acceptable to the motor industry.

76.09 01 C4 40 Other common lube or pipe hithings, for the manufacture of heaters or radiators cores of a type suitable for use with blower or ramitype heaters and ventilating unit; identifiable for use solely or principally with motor vehicles with water cooled engines.

82 03 01 00 43 Circular blades, of stainless sized, for the manufacture of load strong machines.

84 07 01 00 44 Internal combusion piston engines, for the manufacture of scrapers and road guarters.

C2 00 49 Internal combustion piston engines, for the manufacture of front-and loaders.

C3 (X) 41 Internal combustion piston engines for the manufacture of front-end loaders
 C1 06 66 Compression ignition internal combustion piston engines, four-stroke tow-cylinder, normally aspirated, with a cylinder capacity of 350 cm² or more outless than 650 cm², for the intanifacture of airconditioning and refingerating.

Fu duly

Տա վախ

Fu duly

Fin: duly Full duly

Full duty Full duty loss 3% Full duty

Full duty

Full duty

Full duty

Full duly

Full duty

Full duty less 10%

			Cups Outside demoter	Width	
			70.00	40.84	
			72,23 mm	19,84 mm	
			65.09 mm	13.97 mm	
			73,43 mm	14,73 ргр	
			64. 2 9 mm	16.67 m/m	
			Cones		
			Inside diameter	Width	
			34,92 mm	25,4 mm	
			38.' rzm	18.29 mm	
			41,27 mm	19,61 m·n	
			30,16 mm	21.43 nsm	
84 82	62 00	43	single row tapered roller bearings with the following	ngs), for the manufacture of dimensions	Full duty
			Cops		
			Outside diameter	Width	
			72.23 mm	19,84 mm	
			65,09 mm	13.97 mm	
			73,43 mm	14,73 mm	
			64,29 cmm	16,67 mm	

			Cones	U/Jane	
			Inside diameter	Width	
			34,92 mm	25,4 isim	
			38,1 mm	18,29 mm	
			41,27 mm	19,81 mm	
			30.16 mm	21,43 mm	
84.63	01.00	45	Reduction gears or gear-boxes, for the manufacture	of concrete mexers of a kind	
			for mounting on motor vehicle chassis		Full daily
	02 00	49			Full Cuty
	03.00 04.00	44 49	Reduction genericing your boxes and parts thereof, for Gear-boxes and parts thereof, driving axles and		Fall duty
	54.00	1.	manufacture of self-propelled granes		Full duty less 3%
8483 40	01.05	64	Precision ball screws, for the manufacture of numer	oally controlled athes	Full duty
8483.50	01.06	61	Other Nywheels and pulleys, including pulley bloc	ks, for the manulacture of	
			evaporators of a type suitable for use with most very whether or not containing a heating element		Full duty
85.01	01 00	44	Electric inclors, three-phase, not exceeding 260 t	kW. for the manufacture of	
00.01			coal-cutters and loaders		Е⊲Ш ситу
	02 00	44	Electric molors of less than 0,75 kW, for the mar vacuum deaners, lathes and machine-loots		Forduly
	03 00		Commutator motors, for the manufacture of numeric		Fo∎ duty
	04 04	44	Motors marked or identifiable as flamegroot or st motors, synchronous motors and repulsion induction the manufacture of heaters of a type suitable for up heaters and vanishing units, identifiable for upe so	on motors, single-phase, for use with blower or ram type	
			vehicles with water-cooled engines		Fosduly
a5.03	01 04	41	Other parts for electric molors, for the manufacture suitable for use with motor vehicle air-conditions containing a healing element	ig systems whether or not	Fu∎ duty
85.37	01 00	41	Numerical control systems, for the manufacture of n		Full duty
85 44	01.00	47	Captes, insulated with virty chloride polymers, for the	ensendactive of numerically	
			controlled lathes		Full duty
87 08	01.00	41	steering box up to and including the steering Le's, instand brake mechanisms. Levelucing brake Gums).	trumon) panels with gauges for the manufacture of road	Full duty
	02.00	46	steering box up to and including the steering trix, including brake mechanisms (excluding brake drums). for	arts from and including the Proment panels with gauges the manufacture of front-end	
			loaders		Full duty
	4				

	Act No. 2	20, 1998		CUSTOMS AND EXCISE ACT, 1998	
		Q3 D4		Blower or rain type histors and ventilating units identifiable for use solely or principally with motor vehicles with water-cooled engines, for the manufacture of heaters of a type suitable for use with blower or rain type heaters and ventilating units indentifiable for use solely or principally with motor vehicles with water-cooled engines.	Full duty
		64 04	45	Blower or raid type heaters and iventilating units, identifiable for use solely or principally with motor vehicles with water-cooled engines, for the manufacture of heaters or radiators cores of a type suitable for use with blower or rain type heaters and wertwing units, identifiable for use solely or principally with motor vehicles with water-cooled engines.	Full duty
316.02				Industry: Pumps	
	73 06	01 00	43	Tubes and pipes, not seamless, of iron or steel, for the manufacture of protein cycle type pneumatic type pumps $$	Full duty
	84 13	01 33	45	Parts of unassembled pumps (excluding pedestals, frameworks coving and hose), with or without parts specified elsewhere in item 316 62 in respect of the pumps mentioned in this paragraph, for the manufacture of electric or hairst pumps of a kind commonly used for the delivery of petrol or intrinsting oil or fue.	
		02 00	42	Pumps (excluding hose), with or without indicators, for the manufacture of ponable oil pumps, oil reservoirs or oil distributors.	Full duty
	84.81	01 00	11	Discharge control cocks, for the manufacture of electric or hand pumps of a kind commonly used for the delivery of petiol or fusion after or fuel or	Full duty
316.03	85 ()1	01 99	4'	Electric motors, for the manufacture of pumps of a kind commonly used for the detivery of petrol or Librosting of or fuel oil	Full duty
	39 17	01.00	47	Tubing of plastics, for the manufacture of power take-off sholt guards.	Full duty
	84 07	01 00	48	Internal combustion engines, for the manufacture of selfgropelled combined harvesting and threshing machines	Full duty
	84 08	01 00	44	Internal combustion engines, for the manufacture of self-dispulled combined harvesting and threshing machines	Full duty
316.04	as 36	01 00	49	Ignilion switch assemblies, for the manufacture of combined bytevesting and threshing machines. Industry: Electrical Concretors, Motors, Converters (Rotary or Static), Transformers, Rectifiers, and Industry.	Full duty
	39 07	01 00	44	Epoxides, in blocks, lumps, powders, granules, l'akes and similar bulk forms.	Fall duly
	30.19	01-00	41	Polyunide firm	Fell duly
	39.20	01.00	49	Polymide (Im.,,,,,,,	Full duty
	39.21	01 00	45	Polymide tim	Fut duty
	59 03	01 00	44	Textile labrics, implegnated or coated with varnish or plastics	Fo: duty
	68 44	01 00	44	Mica manulactures	Fu duly
	72 11	01 00	46	Hoop and strip, of iron or steel hot-rolled or cold-rolled, not praired, crotted or clad	Full duty
	8483.10	01 06	68	Other transmission shafts Frictiding sam shafts and crank shafts) and cranks, for the manufacture of DC commutator motors	Г Ш диly
	8483 40	01 06	64	Other gears and gearing (excluding toothed wheels, chain sprockets and other transmission elements presented separately), ball screws, gear toxics and other speed changers, including toxique converters, for the manufacture of OC commutator motors	Fell duty
	85 D L	01.04	44	Motors invalved or identifiable as flame-proof or explosion-proof, submersible motors, synchronous inotors and repulsion induction motors, single-phase, for the manufacture of DC commutator motors	Full duty
	85 D3	01.00 02.00		Parts of electric motors, for the manufacture of commutator motors	Full duty Full duty
		33 00	47	Commutators and brush holders, for the manufacture of windscreen and semilar wiper motors	less 5% Full duty
	8504 31	01.06	64	Transformors with a tanninated iron or steel core, having a power handling capacity of less than 500 V.A. and a rated secondary voltage of less than 1,000 V. (excluding voltage and current transformers somable for metering and protective purposes), for the manufacture of AC to DC convertors	Full daty
	85. 38	01 00	43	Mounted electric contact points of tungsten, for the memutacture of voltage regulators for motor vehicles	Full dicity
	B544.60	. Q1 06	66	Insulated electric conductors, for a voltage exceeding 1 000 V, for the manufacture of dielectric transformers	Full duty

				State of Sta	S0, 1900
	Act So.	20, 1998		CUSTOMS AND EXCISE ACT, 1998	·
316.05				Industry: Primary Cetis and Primary Batteries; Electric Accumulators, including Separators therefor, whether or not Rectangular (Including Square)	
	00.00	01 00	98	Goods of any description, provided wownn labries and plates, sheets, film, for and strip of plastics, undergo a further process than merely cutting, for the manufacture of battery separatorip ates	Full duty
	26.02	01 64	43	Manganese dioxide, natural	Full duty
	39.16	01.04	43	Profile shapes, whether or not surface worked but not atherwise worked, of plastics, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use with motor visibilities)	Full duty
	39 20	01 04	40	Plates, sheets, him, for and stop, of plastics, non-cerular and not reinforced, laminated, supported or similarly combined with other materials, for use as separator material (excluding those for use in the manufacture of 6 or 12 V accumulators suitable for use with motor vethors)	Full duty
	39 21	Q1 04	46	Plates, sheets, film, toil and strip, of plastics, for use as separator material (excluding those for use at the manufacture of 6 or 12 V accumulators suitable for use with motor vehicles)	Full duty
	3926 90	Q1 0G	64	Simp of polymers of vinyl citionide, perforated	Full duty
316.05	7019 31	01.06	-	Mats of glass fibre, for use as separator material in the manufacture of 2 cell electric accumulators, 4 V	Full duity
	7019.90	01.06	67	Braid of glass fibre	Full dialy
	8506.90	01.06	60	Parts (excluding electrodes of nicket or non plates), for the manufacture of primary cells and primary batteries	Fu. duly
	B507.90	01.06 02.06 03.06	60 65 63		Full duly Full duly Not exceeding
		04 06	64	Electrodes, of nickel or iron, for the manufacture of accumulators.	10% Not exceeding 10%
		05 06	69	Soparator plates, for the manufacture of accumulators (excluding 6 or 12 V accumulators suitable for use with motor vehicles)	Full duty
316.06	8545 1 9	01.06	6 1	Carbon electrodes	Full duty
	00.00	01 00	00	Peris and subassembles, for the manufacture of starter motors and alternators, under a manufacturing programme approved by the Minister of Trade and Industry.	Full duty
316.07	85 11	01.00	43	Ossiribular parts, for the manufacture or completion thereof	Full duty
	85.12	01.00	41	Osaphragms, for the manufacture of hoses (exchaling motor cycle homs)	Full Guty
316.08	85.38	01.00	45	Contact breakers, for the manufacture of homs (excluding motor cycle homs) Industry: Electric Filament Lamps and Electrical Discharge Lamps (Including Infra-red and Ultra-violet Lamps), and Arc Lamps	Fall duty
	38.06	01 00	42	Inorganic products of a kind used as luminophores, for the manufacture of fluorescent lamps	Fu duly
	32 14	01 00 02 00	41 40	Capping paste, for the manufacture of electric flamps	Fue duty Fue duty
	85 39	00.70	47	Mountings, figurerits, caps and leading in wires, for the manufacture of electric litament lamps of voltages not exceeding 24 V	Fu duly
		02.00	4'	Glass envelopes, equipped with mountings, flaments and leading-in wires, for the manufacture of electric filament lamps (excluding stop light and fail light filament lamps, whether or not combined, flicker light filament lamps and	
		03.00	46	reversing light lilament temps, for vehicles) of voltages not exceeding 24 V Filaments, leading-in wires and quartz burners, for the manufacture of electric discharge temps	Full duty Full duty
		04 00	4D	Filaments, leading-in wires and caps, for the manufacture of electric Nament lamps	Full duty
315.09	4			Industry: Electric Instantaneous or Storage Water Heaters and Immersion Heaters; Electric Space Heating Apparatus and Soit Heating Apparatus; Electro-thermic Hair-dressing Apparatus (for Example, Hair Dryers, Hair Curlers, Curling Tong Heaters) and Hand Dryers; Electric Smoothing Irons; Other Electro-thermic Appliances of a Kind Used for Domestic Purposes; Electric	
				Heating Resistors (Excluding Those of Heading No. 85.45)	p 4 -
	2519. 90	01.06	69	Magnesium oxide, for the manufacture of electric heating resistors	Full duty

		Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998	
	316.10	6914.10	01 96	60	Plates sheets and sinps of agglomerated or recondituted mica, whether or not on a subport, for the manufacture of electrical heating resistors. Industry: Radios, Gramophones and Magnetic Sound Recording and Reproducing Apparatus and Components	Full duty
		85 00	01.00	23	Reciliers and parts thereof .	Fall daty
			02.90	28	Loudspeakers (excluding those mounted in cabinets) with a maximum cross-sectionant dimension of the cone section and exceeding 100 name or of a value for duty purposes exceeding 200c each, parts of loudspeakers	less 5% For day
			03.00	22		Full duly less 5%
			04 00	27	Potentinmeters, revisitors and switches, parts thereof	Fo duly
			06.00	21	Cuntrol knops	less 5% Fundaly -655 5%
		85 19	01.00	41	Record-players and automatic record changers, not mounted in cabinets or the like	E. dulu
			02 00	46	Tape decks, not mounted in cabinets or the like	Full duly Full duly
		8520.3	01.00	59	Taga decks, not industrial from enclosures	Fo duly
~-		a5 22	01/04	40		Fu duly
	316.11		02 04	45	_ • • •	Fu ^a duly
		20 00	01.00	23	Organic chemicals (excitding esters of phthalic acid), for use as placticisms	Fu duly
		32 65	01 00	45	Colouring matter (excluding t lanum white) for compounding with subber $(-, \dots)$	Full duty
		32 08	01 04	47	Enamers, based on synthetic polymers or chemically modified natural polymers, dispersed on dissolved in a non-aqueous medium, for the invinculations of insulated electric copper while	Fun duly
		38 42	01 00	46	Channest propagations (excluding chickinated paraffine and phihalic acid esters of mixed aliphatic a cohols), for use as plasticisers	Full duty
		30 00	01:00	42	Thermoplastic plactics, in blocks, tumps, powders, granules, llakes and amirubulk forms rexcluding propylene polymers and copolymers, ethylene polymers and copolymers and wright chloride polymers)	Full duty
		3916 90	01.05	60	Profile shapes of plastics (excluding those of polymers of ethylene and polymers of vinyl chlorida), for the manufacture of optical libre cables	Full duty
		39 19	01 00	44	Polyamide firm	Fall daty
		39 20	01 00	41	Polyamide firm	Full daily
		30.21	01.00	48	Polyanade him	Full duty
$\overline{}$		52 D4	01.00	48	Cotton yarr	Fall daily
		52 05	01 00	44	Cotton yard	Full duty
		52.06	01 00	40	Cotton yarn	F1 duty
		62 07	01.00	47	Солоп умп	Fell duty
		5402 10	01.06	64	High tenacity yarn of hylon or other polyamides, not put up for retail safe, for the manufacture of optical fibre cables .	Full duty
		59 DB	01.00	46	Aubbensed textile fabrics	Full duty
		68.14	01.00	47	Electrical insulating tape, ultimical	Fill duty
	316.13	74 09	01.00	42	Wrought step, of copper, for the manufacture of coaxial cable	Full duty
		39.26	01.00	43	Anicles of plastics levoluding pose clamps)	Full duty
		40.08	01.00	47	Plates, sheets, strip and profile shapes, of vulcanised rubber rectiuding hard number)	Full duty
		40 09	01.00	43	Tubes, pipes, and hoses, of vulcanised rubber (excluding haid rubber) with or without their fittings	Full duty
		40 10	01 00	40	Transnussion bells, of vulcanised tubber	Full duty
		40 16	01 00	49	Articles of vulcanised rubber (excluding hard rubber)	Full duty
		48 23	01.00	43	Paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape, arbotes of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres	Full duty

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	Act No. 2	0, 1998		CUSTOMS AND EXCISE ACT, 1998	
	49 08	01-00	40	Transfers (decalcomanias)	Full duty
	73 04	01-00	40	Tubes, pipes and hollow profiles, seamless, of iron (excluding cast iron) or stool	Full duty
	73.05	01.00	47	Tubes and pipes, having infernal and external circular cross-sections the external diameter of which exceeds 406,4 mm, of iron or stoel.	Fell duly
	73.05	01.00	43	Yubes, pipes and hollow profiles, of iron or steef	Full Guty
	73.07	01.00	42	Tubes or pipe "nnings, of earlier steel	Full duty
	73.15	01.00	41	Timing chains, of iron or steel	Fulduty
	73 18	01.00	40	Screws, botts, nuls, rivots, coffers, cofferpins, washers (including spring washers) and screw stude, of iron or steel	Full duly
	73 20 73 26	01.00 01.00	44 42	Springs, of iron or steel Articles of iron or steel (excluding hose clamps)	Full duty
	74.00	01 00	22	Copper and articles thereof (excluding hose clamps)	Full duly
	75 00	01.00	26	Nickel and articles thereof.	Full duly
	76.00	01.00	23	Aluminium and Amoles thereof (excluding hose clamps)	File duty
	84 09	01.00	49	Parts surfable for use solely or principally with the engines of heading No. 84 07 or 84 08 subject to a permit in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trade and Industry may allow	≓u duly
	84.13	01.00	45	Pumps and parts thereof for liquids	Full duty
	64.14	01.00	41	Fans and parts thereof	Full duty
	64 21	01.00	47	Filters Jair, fuel and Oil)	Full duty
	84.81	01 00	44	Tops, cocks, valves and similar appliances	Full duty
	84 83	01 00	47	Paris suitable for use solely or principally with the engines of heading Nu. 84-07 or 84-08 subject to a permit in such quantities, at such times and subject to such conditions as the Permanent Secretary: Trace and Industry may allow	Full dury
	64.84	01.00	43	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal isels or assortinents of gaskets and similar joints dissimilar in composition, put up to positive, whive opens or similar packings.	Full duty
	85.11	01 00	46	Electrical ignition and starting equipment of a kind used for spark-ignibon or compression ignition. Normal combustion inigines (axidixing startor motors with an outside poleticusing diameter not exceeding 150 mm, spark plugs 12 V dynamos which develop a maximum of 30 A, 12 V and 24 V a femators of a mass not exceeding 7 kg, cutouts and ignilion coils).	Full duty
	85 32	01.00	41	Electrical capacitors, fixed or adjustable	Full Cuty
	85 36	01 90	47	Electrical apparatus for switching or protecting electrical excuss, or for making connections to or in electrical circuits (excluding starter motor scienced switches), for a vollage not exceeding 1000 V	Full dicty
	85 44	01 00	49	Insulated (including enamelled or anodesed) who, cable (including co-axial cable) and other insulated electric conductors, whether or not fixed with connecturs	Full Cuty
	85 45	01 00	15	Carbon electrodes, carbon brushes and other articles of graphite or other carbon with or without metal, of a kind used for electrical purposes	Full duty
	87 08	01.00	43	Clutch and torque converter housings: inounting brackets, insulators and	Call dias
316.15				industry: Prepared Unrecorded Media for Sound Recording or Similar Recording of Other Phonomena	Full duty
	39 19	01 00	41	Sell-adhesive plates, sheets, f/m, foil, tape sinp and other flat sinps, of polymers of wayt chloride, of a thickness not exceeding 0,75 mm, for the minufacture of printed security cards	Full duly
	3920.4	01.00	56	Other plates, stricts, thin, for and strip, of polymors of vinyl chloride, non-de lular and not reinforced, laminated, supported or similarly combined with other materials, of a thickness exceeding 0,25 mm but not exceeding 0,75 mm, for the manufacture of printed security cards.	Full duty
	39 21	00.10	45	Other plates, sheets, litro; for and stop, of polymers of vinyl chooses, of a thickness exceeding 0.25 mm but not exceeding 0.75 mm, for the manufacture of ponted security cards.	Fu0 duly
316.16				Industry: Tools for Working in the Hand, with Self-contained Electric Motor	
	85.08	01.00	41	Cutting heads, of entricial plastic material, for the manufacture of cutters of the tia time type, suitable for use for cutting lawn edges	Full duty

	Act No. 2	0. 1998	_	CUSTOMS AND EXCISE ACT, 1998	
316,17				Industry: Television	
	50 50	05 OO	0B		Full duty
245.42	76 CH	01 (4 (2 (4		Tuises of attainingum, round of a wall thickness not exceeding 1,1 ram and with an outside diameter of 6,5 mm or more but not exceeding 16 mm for the manufacture of antennas. Tubes of atuminium (excluding round), of a wall thickness not exceeding 1,1 mm and of which no cross-sectional dimension exceeds 30 mm, for the manufacture of antennas.	For daily
316.18				Industry: Electric Insulating Products	
	25 25	G1 00	49	Mica, including splittings, and mica waste	Full duty
	30 19	01 00 02.00	47	Polyany de film Polyany I fluoride film	For doly For doly
	40.50	01 00 02 00	44 49	Poty mide film Poty myl fluoride film	Full duty Full duty
	39 21	01 00 02 00	40 45	Polyande lilm Polyanyi fluoride film	Folidaly Paydaly
	56 03	01.00	49	Nnowavens of polyamide littres	Full duty
	68 14	00 70	46	Reconstituted mical in rolls or in sheets	Full daty
316.19	70 19	01.00 02.00	45 48	Woven fabrics of glass fibre, of a thickness not exceeding 0.15 mm Glass fibre fabrics (not woven)	Full duty Full duty
	3907.60	01.06	65	Polyethylane terephihalales in primary forms, for the manufacture of ampholders	Full duty
	73.18	01.04	40	Machine sciews, of non-or sleet, for the manufacture of terminals	Fini duly
	8535,30	01.06 02.06	63 60		Full duty Full duty less 5%
		03 0 6	65	Parts of goods of headings Nos. 85:35 and 85:37, for the manufacture of switchgear and automatic circuit breakers for a voltage exceeding 24 kV but not exceeding 36 kV	Full duty less 5%
		04.06	67	Parts of goods of headings Nos. 85.35 and 85.37, for the manufacture of switchgeau and automatic circuit breakers for a voltage exceeding 72.5 kV.	Full dety less 5%
		05.06	64	Parts of dimmer switches and push-pull switches, for the manufacture of dimmor switches and push-pull switches, of a kind statable for use in motor vehicles.	Full duty
316.20	8540.8	01.05	57	Valves, for the manufacture of earth loakage relays	Follocty
	74.07	01 00	46	Wrought bars and rods of copper, for the manufacture of resistance welding electrodes.	Fiel outy
	74 08	01.00	42	Wrought bars and rods of cooper, for the manufacture of resistance welding electrodes	Full duty
316.21	74 09	0100	49	Wichight plates, sheets and strip, of cooper, for the manufacture of electric resistance welding machines and apparatus	Fullduty
	28 06	01.00	42	Hydrogen chloride (hydrochloric acid), for the manufacture of electronic	
	29.15	01.00	4.1	Acetic acid, for the manufacture of electrons integrates pircuits	Full duty Full duty
	29.48	01 00	43	<u> </u>	Fullduty
	32.14	01.00	45		Full duly
	3705.90	01.06	69		Full duly
	37.07	01.00	48	Photographic chemicals, for the manufacture of electronic integrated circuits	Full duty
	3824.90	01.06	6/	Die bonding paste, for the manufacture of efectronic integrated circuits	Full duty

	Act No. 2	0. 1998		CUSTOMS AND EXCISE ACT, 1998	
316.22	39'9.10	01.06	69	Self-adnesive film, in rots, of polymers of why chloride, of a width not exceeding 20 cm, and in a trackness not exceeding 0,05 mm, for the manufacture of electronic integrated circle to the convenient (for Example, Rectifiers); Electrical Capacitors, Fixed, Variable or Adjustable (pre-set); Electrical Resistors (including Rheostats and Potentiometers) (Excluding Heating Resistors); Printed Circuits; Olodes, Transistors and Similar Semiconductor Devices, Photosansitive Semiconductor Devices, Including Photovoltaic Cells, Whather or not Assembled in Modules or made up into Panels, Light Emitting Diodes; Mounted Piezo-etectric Crystals; Electronic Integrated Circuits and Micro-assemblies	Fv¶ duly
	CC 00	01 00 02 00 03 00 04 00	03 08	Goods of any description, for the manufacture of static converters	Full duty Full duty Full duty Full duty
		05 DD	07		Full duty
		AG QQ	91	Goods of any description for the manufacture of integraled circuits and micro- assemblios	हम्में ते ण
317,00				VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	
31701				NOTES: 1. Components imported separately (for example, as a reserve supply for replacing damaged components or as components not forming part of imported unassembled, complete or incomplete vehicles) for use in terms of the provisions of item 317.03 or 317.05, shall be antered under the appropriate tariff beading of Schedule No. 1 and under the rebate provision applicable to the components as if imported as parts of the unassembled vehicles in which they are to be incorporated. Industry: Light Oumpers	
317.02				Industry: Mater Vehicles (General)	
	OS 00	01 00 02 00 03 00 04 00 05 00	C4 C3	nore persons, including the driver with compression-ignition internal combustion piston engines (diese) of some-diesel) tided with interior partial racks, air conditionar, total kechen units complete with electrical power pullets, religerators jet vonts and reading lights. Components, for the manufacture of shuffle cars for use in underground mines, low-construction flame profit vetrices, equipped with cuntral inachanisms both in the front and rear for use in underground mines. Components, for the manufacture of off-the-most logging trucks.	Fall duly Fall duly Fall duly Fall duly Fall duly
	39 19	01 00	45	Plates, sheets, lilm and lod, of Plastics (excluding flexible cellular pulyur-thane)	Full duly
		92.00	40	Planes, shorts, him and full, of Plastes (excluding paper coated with plastics, polywhyl chloride film of a thickness not exceeding 1,27 min and flexible calls (applying) unloaded of a thickness not exceeding 8 mm).	Fu: duly
	39 20	01 00 02 00	47 47	Plates, sheets, Mm and foil, of Plastos texcluding paper coated with plastos polyvinyl chioride film of a thickness not excluding 1,27 mm and flexible cellular.	Full daily
	39-21	31 00 02 0 0	49 43	polyvinyl chloride of a thickness not exceeding 8 mm) Plates, sheets, tim and foil of Plastics jexcluding flex bleice (alar polyviethane) Plates, sheets, tim and foil of Plastics jexcluding paper chated with plastics, polyvinyl chloride film of a thickness not exceeding 1.27 mm and flexible cellular polyvinyl chloride of a thickness not exceeding 8 mm)	Full duty Full duty
	40 11	0,60	44	Radia: ply phountate tyres, of a mass exceeding, 140 kg, for the maintaintine of dumpers (excluding light dumpers).	Full duty
	41.00	01.00	20	Leather (cellulose finishes), for use as upholstery material	Filldilly
	54 07	01.00	45	Woven tabrics of manimage litanient yarn for use as upno stery material	Full duly
	54 68	51 UU	41	Wovers labries of man-made flament yarn, for use as upholstery ninterial	Cali daly
	58 C1	01 00	-11	Woven pile tabrico, fur use as uphostery material	Full duly
	83 C2	01/00	48	Coor fundame, hand rail support brackets, lungage or parcel oil brackets and coor gear mechanisms, for oranibuses	Full duty
	84 830	01.00	44	Power take-offs for line engines	Full duty

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Act 2	So. 20, 19	98	CUSTOMS AND EXCISE ACT, 1998	
85 12	01.00	42	Informatighting fillings, complete with holders, infernal signating systems and electrical direction and cafor signals or lights, for omnibuses	Full duty
87.04	01.04	44	Chassis littled with cabs, for the manufacture of fire fighting vehicles	Full duty
8 70 4 23	0106	64	Chassis lifted with caps, with front- and rear-wheel drive, with two front-whoel and two rear-wheel driving axies, imported with or incorporating internal combustion pistor engines with a cubic displacement of not less than 18,000 pm² and with a vehicle mass of not less than 20,000 kg, for the equipment with breakdown and crane equipment manufactured in the common customs area	Full duty
B7.06	02 04	41	Chassis fitted with ungines, for the manufacture of fire fighting vehicles of	
	03 04	46	Chassis fitted with engines, for dumpers of a G.V.M. riol exceeding 50.1 of subheading No. 8704.10. for fitting with bodies manufactured in the common	Full duly
			cusioms area	Full duty
	D4.04	4C	Chassis fitted with engines, for dumpers of a G.V.M. exceeding 50 tof subheading	less 5%
			No. 8704-10, for fining with bodies manufactured in the common customs area.	Full duty
B7.0B	91.00	40	Metal skeletal framework (excluding windows), assembled or unassembled, destination boxes, destination or route blind mechanisms and numbered blinds, for omnibuses.	Full duty
	D2. 00	45	Auxiliary gear-boxes (with twin take-off), differentials and axies, lor the equipment of motor vehicles with third axies for direct direct	Full duty .
7.03			Industry: Road tractors, motor cars and other motor vehicles principally designed for the transport of porsons including station wagons, motor vehicles for the transport of goods and chassis littled with engines for the motor vehicles of heading Nos. 87.01 to 87.05.	a day .
			This rebets item covers automotive components excluded from Chapter 98 of Schedule No. 1 by virtue of Note 5 to the said Chapter in such quantities and at such times and subject to a manufacturing programme as agreed upon by members of the common customs area and subject to such further conditions as determined by such members in terms of a specific permit issued by the Permanent Secretary: Trade and Industry.	
87.00	01.02	21	Disassembled for road fractors for semi-trailers, of sucheading No. 8701-20	Full duty 'ess 21,5%
	C2 O2	24	Disassembled for motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02	Full duty
	03.02	28	Disassembled for imoto: cars (indiating station wagers) of legiting No. 87 03 .	21,55v Full duty less
	04 02	23	Disassembled for motor voliclos for the transport of goods of heading No. 87.04	21.5% Full duly less
	05 02	28	Disassembled chassis fitted with engines, of heading No. 87.06, for motor vehicles of headings Nos. 87.01 to 87.05 (excluding those for motor vehicles of subheading No. 8704 10)	21.5% Full duty less 21.5%

317.04

Act No. 20, 1998

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CUSTOMS AND EXCISE ACT, 1998

industry: Specified motor vehicles

NOTES:

- The extent of rebate provided for in this item shall not exceed the dury payable on the goods imported in terms of Chapter 98 of Schedule No. 1.
- 2. Registrants under this item shall:
 - (a) during the first accounting period, as defined in Note 3(a). m submit a customs account for the first four months period to the Controller and any customs duty due shall be brought to account on bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of four months during which the data for closing of duty accounts occurs and for the four remaining quarters submit accumulative quarterly customs. accounts to the Controller and any customs duty due shall be paid on a provisional payment within thirty days from the closing date of each quarter and should it be found that the accumulative duty payable at the end of a quarter is less. than that paid at the end of the previous quarter, such difference in duty shall be refunded to the motor vehicle manufacturer, if, however, the duty payable should be more than that paid at the end of the previous quarter, the motor vohicle manufacturer shall bring the difference in duty to account by means of a provisional payment, provided that at the end of the accounting period, the duty due on the final return so calculated shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of such account but not later than the penultimate official working day of the month following the period of twelve months during which the date for closing of duty accounts occurs and the provisional payments refunded; and
 - (i) (b) during the second and ensuing accounting periods as defined in Note 3(b), submit costoms accounts to the Controller and any customs duty due shall be brought to account on a bill of entry for home consumption within thirty days from the closing date of the relative accounting period but not later than the penultimate official working day of the month following the period of three months during which the date for closing of duty accounts occures.
 - (ii) For the purposes of Notes 2(1)(a) and (b) the duty due shall be the duty applicable on the date of the certificate for removal of excisable/specified goods ax warehouse (form DA 32)
- The accounting periods shall be as follows:
 - (a) The first accounting period for original equipment components entered under this rebate item, those received from local component manufacturers or suppliers and motor vehicles produced shall be for five periods commoneing on 1 September 1995, consisting of a four months' period followed by four periods of three months each and shall end on 31 December 1996.
 - (b) The second and ensuing accounting periods shall be on a quarterly basis commencing on 1 January 1997.
- 'Import rebate credit certificates' means certificates is sued by the Permanent Secretary: Trade and Industry in respect of eligible exports of goods defined in Note 5
- exports of goods defined in Note 5
 5. "Eligible exports" means exports of any of the following which are new and unused at the time of export:
 - (a) Specified motor vehicles defined in Noto 7 manufactured under this rebate item and exported from the licensed premises by the manufacturer.
 - (b) Motor vehicles manufactured under rebate item 317.07 and exported from the registered premises by the manufacturer.
 - (c) Automotive components and automotive tooling as defined in Note to for which a certificate was issued by the Permanent Secretary: Trade and Industry, that the export of such components and tooling contribute to the achievement of the overall objectives of the Government's Motor Industry Development Programme.

Such components and tooling shall, furthermore, meet the following criteria, namely that

- They were wholly or partty manufactured in the common customs area:
- (ii) not less than 25 per cent of the foreign currency earnings (as defined in Note 9) of the component is represented by the sum of;

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- the cost of labour in the common customs aren;
- the value of materials of the common customs area;
- the factory overhead expenses (excluding profit) incurred in the common customs area in respect of the components and tooling; and
- (iii) the final process of manufacture (which may not include packaging or painting operations) was carried out in the common customs area,
- [d] Motor vehicles, automotive components and automotive tooling [as defined in Note 10), exported between 1 June 1995 and 31 August 1995 and which was not utilised under any provision of rebale item 609.17 prior to 1 September 1995.
- For the purposes of Note 5.
 - (a) the Permanent Secretary: Trade and industry may, based on information provided by the component manufacturer, in respect of exports considered to be eligible to earn import rebate credits, issue such certificate subject to such conditions as he/she may determine; and
 - (b) "automotive tooling" shall be regarded as automotive components.
- 'Specified motor vehicles' means -
 - road fractors for semi-trailers of subheading No. 9701,20 of a vehicle mass not exceeding 1 600 kg;
 - (b) motor vehicles for the transport of ten or more persons, including the driver, of heading No. 87.02, of a vehicle mass not exceeding 2 000 kg, (excluding those of subheading No. 9702.30.10);
 - (c) motor cars (including station wagons) of heading No. 87.03:
 - (d) motor vehicles for the transport of goods of heading No. 67.04 of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 3 500 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding motor vehicles of subheading No. 8704.10, shuftle cars and low construction flame-proof vehicles for use in underground mines and off-the-road fogging trucks); and
 - (a) chassis fitted with engines of heading No. 87.06, of a mass not exceeding 1 500 kg or of a C.V.M. not exceeding 3 500 kg (extuding those for motor vehicles of subhoading No. 8704.10, shuttle cars and low construction (lame-proof vehicles, for use in underground mines and off-the-road logging trucks)
- "The value of any import rebate credit certificates to respect of eligible exports" means the foreign currency earnings as defined in Note 9 of such goods at the place of despatch from the common customs area less the foreign currency upper as defended in Note 14.
- such goods at the place of despatch from the common customs area less the foreign currency usage as defined in Note 18.

 9. The expression "foreign currency earnings" means the free carrier value [i.e. free-on-board (f.o.b.) and, in the case of overland transport through exit points in the common customs area, free-on-rail (f.o.r.), or free-on-fruck (f.o.t.), at the border], of export sales. For the purposes of the definition the following shall not form part of the foreign currency earnings, namely:
 - (a) Freight and insurance costs in respect of eligible exports, outside the common customs area, whether or not these costs have been paid for in the common customs area;
 - (b) any expenditure or costs, of whatever nature incurred by an experier for any activity, including services performed, or to be performed, outside the common customs area for any expert safe, including, but without limiting it to -
 - (i) commission paid to an oversens representative;
 - costs incurred in the marketing, advertising, positioning, warehousing, repairing and clearance of products sold in terms of an export sale; and
 - (iii) any trees, import and exclse duties.

Whether, or not such expenditure or costs have been paid, or are payable, in the common customs area, provided that, in the event of any dispute arising as to the determination of foreign currency earnings, the Permanent Secretary: Trade and Industry may determine a notional foreign currency earning.

10. "Automotive tooling" means -

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- dues for drawing or extruding metal, of subheading No. 8207.20;
- tools for pressing, stamping or punching, of subheading No. 8207.30;
- work holders of subheading No. 8466.20;
- assembly tigs of subheading No. 8479.89; and
- injection movids, moulding patterns and moulds of heading No. 84.90.

where the principle use is for the manufacture of specified motor vehicles and automotive components for such motor vehicles.

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- "Outy free allowance" means 27 per cent of the value for duty free allowance purposes as defined in Note 12 plus in respect of each motor vehicle of a value for duty free allowance purposes of loss than NS40 000, .0030 per cent per NS1 value in respect of each NS1 value less than N\$40 000.
- 12. The value for duty free allowance purposes means the value, determined on the basis prescribed in this Note, of all motor vehicles produced in terms of this item during a quarter and ready for sale, extuding such vehicles exported during the same quarter, provided that such value shall further be reduced by the value for duty free allowance purposes allocated in any previous period, to any such motor vehicle exported during the specific quarter.

 For the purpose of this note;
 - (a) the value for duty free allowance purposes for such a querier shall be the recommended retail list price for the domestic market (exclusive of sales tax, additional sales tays and ad valorem excise duty in terms of Schedula 1 Part 2B), applicable to such motor vehiclers at the time of production thereof, less a company specific percentagers determined by the Permanent Secretary: Trade and Industry on a quarterly basis;
 - (b) the company's specific percentage's shall be based on the financial information of the querter prior to the production quarter and shall, inter ella include the variance's between the average recommended retail list price's (exclusive of sales tax, additional sales levy and ad velorem excise duty in terms of Schedule 1 Part 28), and the average invoice price's (excluding sales tax, additional sales levy and ad valorem excise duty) of the specific motor vehicle manufacturer, plus any other cost item's which may result in a distortion of sales price's which may include, but not limited to discounts, commissions and service contracts. The information shall, for purposes of Note 12, be based on sale on the domestic market and to buyers not related to the vehicle manufacturer in terms of section 75 of the Act;
 - (c) the Permanent Secretary: Trade and Industry may determine the apportionment of any related Item and may, if the company's specific percentage's were incorrectly calculated, adjust such percentage's retrospectively;
 - (d) the Permanent Secretary: Trade and Industry may request a report that includes computations and schedules supporting the calculation of the company's specific percentage/s from the registered motor vehicle manufacturer, of his/her registered practising accountant or auditor at the cost of the Registered Motor Vehicle Manufacturer.
 - (e) the Permanent Secretary: Trade and Industry may in the case of any model for which relevant price and cost structures are not available, determine the company's specific percentage/s in consultation with the motor vehicle manufacturer.
 - (1) The Commissioner may, in the case of any model for which a recommended retail list price (exclusive of sales tax, additional sales levy and ad valorem excise duty) is not available, determine a recommended price to consultation with the motor vehicle manufacturer.
- 13. For the purposes of Note 12:
 - (i) all documentation, including but not limited to books of account, which support or may support information turnished in respect of the company's specific percentage/s shall be kept for a period of not less that three years from the end of the production quarier and shall be made available and produced to the Ministry of Trade and Industry on request for purposes of verification and should such documentation not be available, all benefits relating to such documents are recoverable.
 - (ii) the Permanent Secretary: Trade and Industry may, for the period 1 September 1995 to 31 December 1995, determine a provisional company's specific percentage/s in consultation with the motor vehicle manufacturer, which may be adjusted with retrospective effect.
- 14. The duty free allowance in any period shall in the first instance be utilised by such manufacturer to reduce the value of original equipment components entered under this rebate item and the loreign currency usage incorporated in original equipment components purchased from any person in the common customs area. Any excess duty free allowance may be utilised by such manufacturer to reduce the value of motor vehicles imported under rebate item 460.17.

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- 15. (i) The motor vehicle manufacturer shall obtain certificates (forms DA 190) as prescribed by rule declaring the foreign currency usage in respect of automotive components for use in the manufacture of motor vehicles, purchased from any person in the common customs area. Such certificates shall be obtained at the times and in the manuer as prescribed by the Commissioner from time to time.
 - (ii) If such certificates are not obtained or duty completed, the foreign currency usage in respect of such goods shall be dearned to be the price at which such goods were purchased by the motor vehicle manufacturer.
- 16. (I) The foreign currency earnings in respect of exports by local component manufacturers, suppliers or other exporters shall be supported by a certificate (form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumables incorporated into each type of automotive component and automotive tooling exported.
 - (ii) The foreign currency earnings in respect of motor vehicles, automotive components and automotive tooling exported by a motor vehicle manufacturer shall be supported by a certificate (form DA 190) as prescribed by rule declaring the foreign currency usage in respect of imported automotive components and imported materials excluding consumations incorporated into such exports.
 - (iii) If such certificates duly completed are not obtained the foreign currency usage in respect of such motor vehicles, automotive components and automotive tooling exported shall be deemed to be the full value of the foreign currency earning.
 - (iv) The value of precious motals in respect of catalytic converters whether or not incorporated in exhaust systems shall be restricted to 90% of the value of common customs area precious metals incorporated therein.
- 17. For the purposes of Notes 15 and 16, the Permanent Secretary: Trade and Industry may determine the method and basis of calculation and method and conditions regarding the verification of the foreign currency usage declared on such certificates and may verify the correctness of such foreign currency usage.
- correctness of such foreign currency usage.

 18. "Foreign currency usage" means the value for customs duty purposes of any imported components and materials (excluding consumables, petrol, distillate tuets, lubricating grease and prepared engine, gearbox, steering case and drive-axie lubricating oils) imported by or purchased from any person in the common customs area and used in the manufacture or assembly of automotive components specified motor vehicles and automotive tooling.
- 19. In addition to any liability of component manufacturers and suppliers to declare the correct toreign currency usage motor vehicle manufacturers acquiring such foreign currency usage shall be liable for any discrepancies resulting from the underdectaration of foreign currency usage by such component manufacturers and suppliers, and shall ramain liable for the import duty as if no rebate had been allowed. In the event of a dispute as to whether a motor vehicle manufacturer is entirled to a rebate claim, the onus shall rest on such motor vehicle manufacturer to prove its entitlement to the rebate.
- 20. The Permanent Secretary: Trade and Industry may issue Import rebate credit certificates to exporters approved by him or her in respect of eligible exports as defined in Note 5 exported provided the undermentioned conditions are complied with:
 - (a) Such goods were packed and exported under customs supervision unless otherwise determined by the Commissioner;
 and
 - (b) All export documentation supported by duly completed forms DA 190, and proof of repatriation of funds for the goods exported be kept available by the registered exporter under such conditions that may be determined by the Permanent Secretary: Trade and industry
 - (c) In order to qualify for stated benefits, applications for import rebate credit certificates are to be submitted to the Permanent Secretary: Trade and Industry not later than twelve months from the date of the expert bill of entry.
 - (d) Only goods which have physically left the common customs area may quality. Such foreign currency earnings may only qualify for import rebate credit certificates if proof, to the satisfaction of the Permanent Secretary: Trade and Industry, has been furnished to include evidence that the payment of such proceeds emanates from the direct inflow of foreign exchange through a registered banking institution.

Non-compliance with any of the above will not retease the user of the Import rebate credit certificate of any obligations in terms of this item.

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- For the purposes of Notes 15 and 20, the Permanent Secretary: Trade and Industry may -
 - (a) prescribe the method, basis and conditions on which applications for import rebate credit certificates and the substantiation and verification of such applications, shall be based. All documentation, including but not limited to books of account, which support or may support an application for an import rebate credit certificate in terms of the scheme, shall be kept for a period of not less than five years from the date of the certificate and shall be available and produced to the Ministry of Trade and Industry on request for purposes of verification and should such documents not be available all benefits rotating to such documents are recoverable;
 - (b) for the period 1 September 1995 to 31 December 1995 under such circumstances as he may prescribe issue provisional import rebata credit certificates before proof of payment is produced provided such proof of payment is produced not later than twelve months from the date of the export bill of entry.
- 22. In addition to the liability of suppliers or component manufacturers to declare the correct foreign currency usage and of exporters to declare the correct foreign currency earnings, the person in whose name an import rebate credit certificate is issued shall be liable for any discrepancies resulting from the under or over declaration of foreign currency usage or earnings or any other incorrect information supplied, for whatever reason, which resulted in the issue of an incorrect certificate and shall remain liable for the import duty as if no rebate had been allowed. In the event of a dispute as to whether such person is emitted to a rebate claim, the onus shall rest on him to prove his entitlement to the rebate.
- The Pormanent Secretary: Trade and Industry shall indicate, based on Information supplied by the applicant, on the Import rebate credit certificate, whether it is in respect of automotive components, automotive teoling or motor vehicles experted.
- 24. Import rebate credit certificates may only be used -
 - by motor vehicle manufacturers to reduce the value of imported automotive components and specified motor vehicles; or
 - (b) by other importers to claim a refund of import deties paid on automotive components and specified motor vehicles imported by the person in whose name the certificate is issued.
- 25. On application for an import rebate credit certificate, the applicant may by means of a letter of authorisation name the beneficiary of such certificate. Any beneficiary shall acquire such import rebate credit certificate subject to any limitations or impediments that might at any time be applicable to such import rebate credit certificate.
- 26. Import rebate credit certificates obtained by local component manufacturers, suppliers or other exporters in respect of eligible exports as defined in Note 5 exported may subject to Notes 24 and 25 only be transferred once.
- 27. For purposes of this item -
 - (a) the value for customs duty purposes of original equipment components imported (excluding complete consignments not yet unboxed as per specific bills of entry) shall be included in the period during which such goods were entered for warehousing. For the purposes of this note the value of the complete consignments excluded shall be carried forward as an opening battency for the ensuing quarter;
 - (b) the foreign currency usage of original equipment components acquired from any person in the common customs area during a quarter shall be recorded in the onsuing quarter. However, for the first four months period (1 Soptember 1995 to 31 December 1995) of the programme goods received during the four months period 1 June 1995 to 30 September 1995 shall be accounted for in the four months period 1 September 1995 to 31 December
- 28. (a) The Permanent Secretary: Trade and Industry may at any time varily any matter or information relating to this item save for those relating to the Commissioner.
 - (b) The Permanent Secretary: Trade and Industry may withdraw an import rebate credit certificate which was issued on the basis of incorrect information partaining to the application. If, at the time of the withdrawal, any of the benefits in terms of such certificate had been used, such benefits will be recoverable from the user(s).
 - (c) In the event of any dispute arising as to the interpretation of application of any of the provisions of this item, save for those relating to the Commissioner, the decision of the Permanent Secretary: Trade and industry shall be final.
- For the purposes of this rebate item the extent of rebate of "Full duty less the duty payable on the value calculated in terms of Note 29" means.
 - (i) the value for customs duty purposes as proscribed in Note 27(a);

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- (II) The value for customs duty purposes of -
 - (a) Imported automotive components used in the manufacture of original equipment components by such motor vehicle manufacturer and supplied to other motor vehicle manufacturers or exported;
 - (b) original equipment components returned to overseas suppliers;
 - (c) original equipment components transferred to parts and accessories; and
 - (d) original equipment components which have been incorporated in motor vehicles exported.

Plus

(iii) the foreign currency usage of original equipment components received by a motor vehicle manufacturer from any person in the common cystoms area during the accounting period subject to Note 27(b).

Plus

- (iv) the duty free allowance originally allocated to motor vehicles at the time of production but which were exported.
 I use
- the duty free allowance calculated in terms of Note 12, Less
- (vi) the value of import rebate credit certificates.
- To qualify for any rebate in terms of this rebate item (including the duty free allowance) all components imported for the manufacture of specified motor vehicles as defined in Note 7, shall be entered under Chapter 98.

98 01	01.04	5. Original equipment components, for the manufacture of road tractors to	
		senti-trailers of subheading No. 8701.20, of a vehicle mass not exceeding 1 60	Ю
		kg	

Full duty less the duty payable on the value calculated in terms of Note 29

Full duty less the duty payable on the value criticulated in terms of Note 29

Full duty less the duty payable on the value calculated in terms of Note 20

O4 04 49 Or ginal equipment components, for the manufacture of motor vehicles for the transport of goods of heading No. 87 04 of a vehicle mass not exceeding 2 000 kg or of a G.V.M. not exceeding 3 500 kg or of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab (excluding mover vehicles of subheading No. 8704.10, shuffle cars and off-the-road logging tracks).

Full duty less the duty payable on the value calculated in terms of Note 29

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		05.06	43	Original equipment components, for the manufacture of chassis lided with engines of heading No. 87.06 of a mass not exceeding 1 600 kg or of a G.V.M. not exceeding 3 500 kg (excluding those for motor vehicles of subheading No. 8704.10, shuffle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).	Full duty less the duty payable on the value calculated in terms of Note 29
		N6 C4	48	Compression ignition engines, not provided turns the above rebate godes, of a cubic displacement of 3.700cm° or more but not exceeding 22.000cm° including cylinder blocks, cylinder heads, ciprishalls and components, for such engines in such quantities, at such times and subject to such conditions, as the Permanent Secretary. Trade and Industry, may allow by specific permit.	Fu⊪duly
		07 04	42	Transmission, not provided for in the above rebate codes, designed to operate without torque converters or fluid Sywheets for vehicles of a GVM of 7,500 kg or more, including main housings, shafts and gears, whether or not little with any components, for such pansinessions in such countries. About times and subject to such conditions, as the Permanent Secretary Trade and Industry, may allow by specific permit.	Inss 30%
		Ca 04	47	Driving axies, not provided for in the above rebate codes, with differentials, whether or not including foundation brakes, wheel hubs and brakedruins for vehicles of a GVA1 of 16 000 kg or more lother than vehicles for the transport of persons, including main axis housings, shalts axis gears, whether or not fitted with any components, for such diving oxies, in such curantities, at such times and subject to such conditions, as the Permanent Secretary Trade and Industry may allow by supplie permit.	less 30%
		09 04	41	Cabs or bodies, not provided for in the above rebate codes, filted with bornets doors and failigales, whether or not painted, framed or fitted with any components, in such quantibes, at such times and subject to such conditions, as the Pormanent Secretary. Trade and findustry, may allow by specific permit.	Full duty
		10.04	44	Phasimatic tyres, not provided for in the above rebate codes, whether or not littled july best rims, in such quantilities in such times and subject to such conditions as the Permanent Secretary. Trade and troustry, may allow by specific permit.	Full duty eas 30°s
		90 04	43	Original equipment components not provided for in the above rebate codes	Full duty
317.05				Industry: Tractors (Excluding Road Tractors)	
317.06	00 c0	01.00	05	Goods of any description (excluding fractors)	Full duty
	00 00	01.00	07	with fluid couplings, gear selectors, retaiders and control systems) and manual gear-busces subject to a permit reaced by the Permanent Secretary. Trade and	C. Harden
		02.00	ψı	tapered roller bearings, with an obtaine diameter of 31 mm or more but not exceeding 90 mm), for the manufacture of one has subject to a permissioned.	Full duty
		03.00	ОБ	by the Permanent Sucretary. Train and inclustry. Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a motor vehicle manufacturer registered under retarte them. 317.04 imported by component manufacturers approved by the Minister of Trade and Industry. Provided that	Full duty
				 (i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment component and the actual number of original equipment component supplied to motor vehicle manufacturers; (ii) the quarterly return shall be substinitiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and the statements by the motor vehicle manufacturers are certified by a customs and excise officer. 	
	39 01	a1 aa .:	47	Ethylene polymers and copolymers, in blocks, lumps, powders, granules, liakes and similar bulk forms, of a scialive density exceeding 0,940, for the mainulablure by the rotational moulding method of fuel tanks	Full duty

ActN	o. 20. 19	98	CUSTOMS AND EXCISE ACT, 1998	
39 07	01 00	45	Polythor-polyels, liquid or pasty, with a hydroxy; number of 20 mg KOHvg or more but not exceeding 300 mg KOHvg. for the manufacture of bumpers	Full duty
3920,30	01.00	68	Plates, sheets, him, for and strip, of administrate behaviors styrene copolymers (ABS), non-cellular and not reinforced, lammated, supported or similarly combined with other materials.	Fo' duly
39 21	02.04	48	Places, sheets, him, for and sinp, of acrylonime-butacione-styrene copolymers (ABS)	ги≝ дију
3921.13	02.06	62	Places, sheets, lilm, foil and strip, cellular, of polyurethane, for the manufactured of sun visors	Fu ¹ duty
3026 90	01.06	63	Articles of plastics, for the manufacture of brake boosters of a kind used in motor.	
	02.06	68	verscles	Full duty
40 16	01.00	43	Rubber opne seals, for the manufacture of shock absorbers	Followly
4016.93	05.06	63	Gaskets, washers and other seats of vulcanised vubbor, for the manufacture of brake boosters of a kind used in motor vehicles.	Full duty
4016 99	01.06	62	Arboles of vulcan sed rubber, for the manufacture of brake coosters of a kind used in motor vetucles.	Fall duty
4911.99	07.06	5 3	'demilication plates, being printed matter, for the manufacture of brake boosters of a kind upratin motor vehicles	Full duty
58.01	01.00	49	Woven pile labrics (excluding fabrics of heading No. 58 02 or 58 06 of Schedule No. 1), for the manufacture of motor vehicle door panel covers	Full Duty
5806.32	01.06	69	Narrow woven labrics of man-made libres, for the manufacture of motor vehicle safety seaf belts	Full duty less 20%
72.28	Q1.0M	45	Other bars and rods of other alloy steel	Full duty
73 04	01 00	45	manufacture or completion of transmission (propeller) shafts	Full duty
	02 00		Tubes or proes, of iron or steel, for the manufacture of drag link assemblies	Full duty
73.05	02 00	41 46	manufacture or completion of transumission (propeller) shafts	Full duty Full duty
73/06	01 00	43	Skell tubes, whether or not littled with rubber rings boxited thereig, for the	
	02 00	42	manufacture or completion of transmission (propeller) shafts	Full daily Full duity
73 18	01 00 02:00	45 48	Rivers, of arce or steel, for the manufacture of dutch driven plates	Full duty Full duty
7318 14	01 06	65	Self-tapping screws, for the manufacture of instrument clusters of a kind used in motor vehicles.	Full duty
7318 15	01.06	63	Screws and bolls whether or not with their nots and washers, for the manufacture	
	02.06	68	of brake boosters of a kind used in molor vehicles Scrows and boths inhether or not with thornouts and washers, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
7318 (6	90.10	61	Nuts, for the manufacture of 5 take toolsters of a kind used in motor vehicles .	Full duty
	02.06	66	Nuts, with a thread diameter not exceeding 6.5 mm, for the magnificative of instrumentialistics of a kind used in motor vehicles	Full duty
7318 21	OL 06	68	Spring washess, for the manufacture of instrumentic distors of alkind used in motor vehicles.	Full duty
7318 22	02.06		Washers, for the manufacture of brake boosters of a kind used in motor vehicles. Washers, for the manufacture of instrument clusters of a kind used in motor.	Foll duty
			vehicles	Full duty
73.20	01 00	49	Valve springs, of non-or sleet, for the manufacture of shock absorbers	Full duty
73 26	01.00	47	Steel balance chunlerpieces for the manufacture or completion of transmission (propeter) sharts	Full duty
	02.00	41	Voke-bolts, for the manufacture of clutch cover assemblies incorporating possibility plates with an nutside diameter excepting 300 mm	Full duty
7326.90	01 06	62	Articles of iron or sleet, for the manufacture of brake boosters of a kind used in motor vehicles	Full doty
7415.21	01 06	62	Washers, for the manufacture of brake boosters of a kind used in motor vehicles	Full duty
7608 20	01.06 .‡	66	Seam essitutes and pipes of aluminum, round, with an outside diameter not exceeding 8.05 mm, containing, by mass, 0.9 per cent or more but not exceeding 1,5 per cent marganise, for the manufacture of engine radiators and radiators for hot air distributing units.	Full Curty

Act No. 3	20, 1998		CUSTOMS AND EXCISE ACT, 1998	
	02 06	60	Seam wolded tubes and pipes of aluminium alloys, with a rectangular profile of a width not exceeding 42 mm and a wall thickness not exceeding 0.4 mm, containing, by mass, 0.9 percent or more but not exceeding 1.5 percent manganese, for the manufacture of engine radiators and radiators to not air distributing units	Sull duly
8308.20	01.06	68	Blind rivets, for the manufacture of instrument d'osters of a lond used in moror volholns	Fall duty
8483.10	01.06	69	Shafts, for the manufacture of instrument clusters of a kind used in motor vehicles.	Fu duly
9408 40	0106	60	Goars, for the manufacture of instrument clusters of a kind used in motor vehicles ${\ \ }$	F⊯ d⊌ty
8536-69	91.06	6 9	Electrical directions for the manufacture of instrument clusters of a single used or motor vehicles	⊁u duly
853 6 90	01.06	67	Electrical crouil nems, for the manufacture of instrument clusters of a kind good in motor vehicles	Fu duly
8544 30	01.06	65	Winning sets, for the manufacture of instrument clusters of a kind used in motor vehicles	Full duty
8544.49	01.06	66	Electrical inculated with, for the manufacture of distrument disslets of a kind used in motor vehicles.	
67.08	01 00	48	Ballions and sockets, for steering, joints	Full duty
	02.00 03.00	42 47	,,	Full duty Full duty
	04 00	41		Full duty
	C5 (30)	46	P stort rings of sintered iron, valve plates, valve shims and other components, of spring steel of a thickness not exceeding 0.635 mm and pistor shows, for shock absorbers	Full duty
	06 00	40	Wheel cylinder assembles, wheel cylinder connection tube assembles, brake string holding-down pins, adjusters, including tappets, invaler cylinder pistoris, bodies and reservoirs (including combinations thorizot), for hydraulic brake	
	07 90	45	of the type used with cross located universal joints, complete or incomplete (whether or not linished) for the manufacture or completion of such able shall	Full Cuty
	00 80	42	sub-assembles. Bodies, pistons and anchor plates (whether or not limished), for the manufacture.	Fall duty
	09 00	44	oligisc brakes Housings, heal control bezels and outlet deflectors, of plastics, for the manufacture of hexting equipment.	Full duty Fail duty
	10.00	47	Front-axie assemblies, complete or incomplete (whether or not to shed), completely unassembled rexcept that differential and differential carrier	
	11 👀	41	complete or incomplete, linished or unificialist completely unassembled, for the	Full Guly
	12 00	46	Proposed steet tubes litted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shuffs	Full daily Full daily
	13-00	40	Cross journals for universal joints with an overall length across the journals, including bearing cups, exceeding 95 mm, and points thereof, together with flanging yoke, lube yoke, midship, yoke shaft, muft, slip stub shaft, sleeve yoke and comparisin flange, unicesembled, for the materialities of transmission (propeller).	Full duty
	14 (0)	45	shafts. Ording axie shaft sub-assembles of the constant velocity universal joint type, complete or incomplete twhether or not finished; completely universal form fexcept that the universal joints and stub an eimay be assembled with the ball begang in positions, for the manufacture or completion thereof	Fall duty
	15 00	43	Centre carrying bearings mounted in brankel flourings for the manufacture or	•
	16 00	44		Fu' duly
	17.00	49	incomplete, with Large steems trike flange table yoke and centring device unassembled, for the manufacture or completion of transmission (propoller)	Full duly
	16 00	43	Shaffs	Fuil duly
	19 00		the manufacture of slooting wheels. Covers, of for or sleet, of a thickness of 4.5 mm or more, and diaphragm springs, lighting manufacture of digital pover assemblies incorparating pressure plates with	Fu: duly
			an outside diameter not exceeding 300 mm	Full rigity
8708 31	01.06	68	Backing plates, for the manufacture of ascembled brake pads for cisc brakes :	Full duty
8708 39 *	01.05	63	Parts and accessenes, for the manufacture of brake booslers of a kind used in motor vehicles	Full duty

CUSTOMS AND EXCISE ACT, 1998

317.D7

Heavy Vehicles Industry NOTES:

- "Heavy Vohicles" means:
 - road tractors for semi-trailers of subheadning No. 8701,20 of a (a) vehicle mass exceeding 1 600 kg;
 - motor vehicles for the transport of ten or more persons. including the driver, of heading No. 87.02, of a vehicle mass. exceeding 2 000 kg (excluding those of subheading No. 8702.10.10)
 - (c) motor vehicles for the transport of goods of heading No. 87.04. of a vehicle mass exceeding 2 000 kg and of a G.V.M. exceeding 3 500 kg or of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg per chassis fitted with cab (excluding dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks); and
 - (d) chassis litted with engines of heading No. 87.06, of a mass exceeding 1 600 kg and of a G.V.M. exceeding 3 500 kg (excluding those for dumpers designed for off-highway use, shuttle cars and low construction flame-proof vehicles, for use in underground mines and off-the-road logging trucks).
- To qualify for any rebate in terms of this rebate item all components imported for the manufacture of the motor vehicles specified in Note 1 to this rebate, item shall be entered, under Chapter 98 of Schedule.

93 OI	01.04	40	Compression ignition engines of a cylinder capacity of 3 700 cc or more but nexceeding 22 000 cc and cylinder blocks, by noer heads, crankshafts a carrishafts therefor, whether or not fitted with components, in such quantities, such times and subject to such conditions as the Permanent Secretary: Trained Indigstry May allow by specific permit.
			, · · · · · · · · · · · · · · · · ·

Full duty less 25%

Generookes designed to operate without torque converters or find flywheets for vehicles of a G V M, of 7 500 kg or more and main housings, shafts and gears 02.04 therefor, whether or not fitted with any components, in such quantities, at such times and subject of such conditions as the Permanent Secretary: Trade and

Full duty Mss 25%

Drive axies with differentials, whether or not including foundation brakes, wheel 03.04hubs and brake drums, for vehicles of a G V.M. of 16,000 kg or more (other than vehicles for the transport of persons) and main axie housings, shalts and goars. therefor, whether or not fitted with any components, in such quantities, at such times and subject to such conditions as the Pormanent Secretary. Trade and industry, may allow by specific permit . .

Full duty '0sc 25%

04 04 Cabs or bookes, whother or not filted with bonnets, doors and tailgates and whether or not painted or thinmed or littled with any components, in such quanthies, at such taries and subject to such conditions as the Permanent Secretary, Trade and Industry may allow by specific permit

Full duty less 15%

05.04 Pregmatic types, whether or not lifted to wheel ums, it such quantities, at such times and subject to such conditions as the Permanent Secretary. Trade and

Full duty less 25%

06 04 Full duty

317.08

Industry: Ships (Excluding Flying Boats)

01.00 DOLOG

00 Parts and equipment of ships and books and materials, for use in the building and equipment of new ships and boats, in the rebuilding and re-equipment of ships.

Full duly loss the duty n Section B of Part 2 of Schedule: No. 1

- (a) ship's stores and catering equipment not specially designed for use on ships and boats
- in respect of boots of less than 25 gross ton
 - parts and equipment for use in the building and equipment of new boals where no proof is produced to the Commissioner within such period as he may determine in each case that such boat has been. licencyd under the Sea Fisheries Act, 1992 (Act No. 29 of 1992); and
 - parts and equipment for use in the rebuilding, ro-equipment or repair of boats which are not licenced under the Act mentioned)

317.09

Industry: Mine Shuttle Cars

84 07 _+	01.00	45	Internal combustion piston engines	 Full chary
84.08	01.00	42	Internal combustion piston engines	 Full duty

	Act No. 2	0, 1998		CUSTOMS AND EXCISE ACT, 1998	
	84 21	01.00	47	Fillows .	Full dicty
	84.81	Q1 00	44	Valves	Full duty
	85 35	01.00	40	Switches, relays, fuses, plugs, lampholders, terminals and the like,	Full duly
	85.36	01.00	47	Switches, relays, fuses, plags, lampholders, terminals and the like.	Full daily
	89.08	Q1 00	43	Parts and accessories of shuftle cars	Full dialy
317. 10				Industry: Mechanically Propelled Work Trucks of the Types Used in Factories. Warehouses. Oock Areas or Auports for Short Distance Transport or Handling of Goods, and Tractors of the Type used on Railway Station Platforms	
	84 07	01.00	48	informal comprission piston engines, for the manufacture of lork-lift trucks and crane trucks	Full duly
	84.08	01 00	44	internal demitorship piston regards, for the manufacture of fort-lift tracks and crace tracks	Fiell duly
	84 09	01 00	40	Continettors, for the manufacture of forlows tracks and clane tracks ,	Full daily
	8413	01.00	47	Five' pumps and hydraulic pumps, for the manufacture of focks if throcks and crane intoks.	Fo duly
	84 21	01.00	49	Filters and parts thereof, for the manufacture of tork-lift tracks and crane tracks	Fu duly
	84 31	OI 00	43	Charass, for the markdapture of crane trucks	Fu duly
	84.81	01.00	46	Hydrau id valvos, for the manufacture of fork-lift trucks and crane trucks	Fu duly
	84 B3	01.00	49	Transmission units, for the namulacture of course tracks	Full duty
317.11	A5 11	01.00	48	Generators alternators starter motors and distributors, for the manufacture of tork-lift truck and crane trucks industry: Semi-trailers	Full duty
	\$2.16	0100	49	'	Full duty
317.12				Industry: Railway and Tramway Locomotives, Rolling-stock and Parts Thereof	
				NOTE: For the purposes of this item, the expression "reliway train sets" means a number of interdependent passenger coaches which collectively form a self-contained module consisting of powered coaches and non-powered coaches containing auxiliary power equipment.	
	64 B1	01 GG 02 GG	49 44	Pressure relief valves, for the manufacture of railway balast tempors. Control side valves, for the monufacture of railway balast largeers	Full duty Full duty
	65 OC	01 00	24	Electrical machinery, equipment and parts, for the manufacture of villway locomotives and radway train sets (1), (2), (3), (3), (3), (4), (4), (5), (6), (6), (7), (7), (7), (7), (7), (7), (7), (7	Fall Gul y
317.13	R6 07	01 90 92 96		Gear-box transmission units, for the manufacture of railway battest tampers. Axie geared dives, for the manufacture of railway ballast tampers	Full Gully Full dully
	00 00	01 00 02 00		Goods of any description, for the manufacture of safet tos. Goods of any description, for the nymulacture of arreself interior units of heading. No. 88.63	Fusidoly Fusidoly
	4908 93	01.06	Ú4	Other transfers (deculzomanus), for the manufacture of archaff	Fu: duly
	7226 99	51 56	67		Full duty
	7228 70	21.58	61	Other angles, shapes and sections of alloy of norvalloy sleet, for the manufacture of averalt , , , , , , , , , , , , , , , , , , ,	Full duty
	7304 90	51.08	65	Other tubes, pipes and to low profiles, shouldest, all con (excluding cast iron) or steel of an outside cross-sectional dimension not exceeding 50 mm, for the manufacture of sirciaff	Fullday
	7307 92	C1 06	60	Other threaded albows, bends and shapes training non-predictive or pipe filtings, for the manufacture of a rotation π	Full duly
	7307 99	01.06	58	Other steet lube or pipe liftings, for the manufacture of aircraft	Fall duly
	7318 15	01 06 02 06	68 68	Other screws, threaded, of iron or sieet, for the manufacture of aircraft Other toots, of non or steet recoluding holl ends, screw studs and screw studing) with a thread diameter exceeding 16.5 mm but not exceeding 26 mm, for the	Full duly Full duly
		:		manufacture of aircraff,	Full duty

	Act No	. 20, 199	×	CUSTOMS AND EXCISE ACT, 1998	
	7318.16	01.06	66	Other nuts, of non-or sinel, threaded, with a thread diameter exceeding 16,5 mm but not exceeding 26 mm, for the manufacture of avorable,	Full duty
	731a 22	9:.06	60	Other washers, of iron or sleet, non-threaded (excluding spring washers), for the manufacture of aircraft	Full duty
	7320.90	01.06	69	Other twings, springs, of non or steel, for the manufacture of aircraft	Full duty
	7608 10	01.06	63	Aluminum tubes and pipes, not alloyed, for the manufacture of aircraft	Full duty
	B302 10	01.06	67	Hinges of base metal, for the manufacture of a torall	Full duty
	8481 80	01.06	61	Other valves, for the manufacture of sircraft	Full duty
	B483.50	01.06	62	Other pullays, for the manufacture of aircraft	Full duty
	B534.80	01.06	52	Other signal ing apparatus, for the manufacture of a reralt	Full duty
	6536 20	01.05	67	Other automatic orguli breakers, for the manufacture of aircraft,	Full duty
	8536,41	01.06	63	Other relays for a vortage not exceeding 60 V, for the manufacture of aircraft π^-	Full duty
	8536,50	01.06	62	Other electrical switches, for the manufacture of aircraft	Full duty
	8536 69	01.06	63	Other electrical plugs and sockels, for the manufacture of aircraft	Full duty
	B539.22	01 06	66	Other Nament lamps, of a power not exceeding 200 W and for a voltage exceeding 100 V. for the manufacture of avorah	Fall daty
	8544.41	01.06	65	Other insulated electric conductors, for a voltage not inspeeding 80 V, for the manufacture of aircraft	Fiel duty
	9405.40	01 06	64	Other electric lamps and lighting fittings, of base metra, for the manufacture of aneralt	Full Suity
317.14				Industry: Baby Carriages and Parts thereof	
	5208.3	01.05	52	Woven labrics of coffer, coefficining 85 per cent or more by mass of coffer, of a mass not exceeding 200 g/m², dyed, for the manufacture of baby carnages	Full duty less 20%
	5208 5	U1 06	57	Woven labrics of cotton, containing 55 per cent or more by mass of cotton, of a mass not exceeding 200 g/m², printed, for the manufacture of baby carriages	Fun duly less 20%
	55132	01 05	59	Woven faboos of synthetic staple libres, containing less that 95 per cent by mass of sychilbres, mixed mainly or solely with colton, of a mass not exceeding 170 g/m ² , dyed, for the manufacture of baby carriages	Full duty less 20%
	5513.4	O1 D5	53	Woven labous of synthetic stable fibres, containing less than 85 per cent by mass of sych fitnes, mixed mainly or solely with colton of a mass not exceeding 170 g/m², printed, for the manufacture of baby correges	Full duty less 20%
318.00				OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS, PARTS THEREOF	
31B.D1				Industry: Medical, Surgical, Scientific, Optical and Photographic Instruments	
	39 04	00 70	44	Vinyt ch'or de polymers and copolymers, in blocks, lumps, powders, granules, tlakes and similar bulk forms, for the manufacture of medical tubes of plastic, fitted with trocars or other devices	Full duty
				WITH EFFECT UP TO AND INCLUDING 08.02.90	
	3917,40	01.06	67	Fittings, of plastics, for the munufacture of intravenous solution administration sets, bloud transfusion equipment and affect medical equipment	Fa'l duly less 20%
				WITH EFFECT FROM 09.02.90	
	3917.40	01.06	67	Fittings, of plastics, for the manufacture of intravenous solution administration subspicies, blood transfers on equipment and affect medical equipment	Full duty
				EFFECTIVE DATE APPLIES TO TARIFF HEADING 3917.40 ONLY	
	39 19	01-00		Virigi chipride polymers or copolymers, in sheets or film, of a trickness exceeding 0.25 mm but not exceeding 0.25 mm, glass clear, for the manufacture of dep flow and blood transfusion apparatus	Full duty
		02 00	45	Plates, sheets, film, foil and ship, of cross-linked caliciar polyethylene, set-adhesive, with discardable backing for the manufacture of electropardiograph monitor electrodes	Full duty
		03 00	40	Piales and shexis, of cellulose acetales, for the manufacture of spectacle-frames	Full duty

	Act	No. 20, 19	98	CUSTOMS AND EXCISE ACT, 1998	
	39 20	01 QQ 02 QQ	48 42	Viriyfichlorde polymers or copolymers, in sheats or lilm, of a thickness exceeding 0,25 mm bull not exceeding 0.75 mm glass clear, for the manufacture of drip flow and thick from transition apparatus	Full duly Full duly
	39.21	01.00	14		Full duly
	39.86	0100	46	Moulded articles of plastics, for the manufacture of intravenous solution administration sets, blood transfusion equipment and allied medical equipment.	Full duly less 20%
	40.18	00.40	41	Pistons of vulcanised rubbe/ (excluding hard rubber). for disposable hypodelimic symples	Full duty
318.02	56 03	00 10	42	Nonwovens, unpanied self-adhesive with a discardable backing, for two- round facture of electrocarding reprintmental relationship. In the con- industry: Musical Instruments	Full duly
	44.12	01.00	42	Plywood (excluding plywood of alder or birch wood), of a thickness not exceeding 4 mm, not moddled, for the manufactum of $g_{\rm e}$ (ars	Full duty
	83/02	Ø1 00	45	Prano castors	Full duly
	8 5 18	01 00	45	Liguds popiliers if an the anacufactura of reconomic organs	Full duty less the duty in Section is of Part 2 of Schedule No. 1
	85 36	01 00	41	Switches, plugs and sockets, for the manufacture of organs .	Full duty
320.00				MISCELLANEOUS MANUFACTURED ARTICLES	
320.01				Industry: Furniture and Fixtures	
	39 17	01 00	-16	Acrylominic outsidenestyrene, for the manufacture of furniture	Full duly
	39 19	01 00 02 00	49 43	Acrylon interbutadienestyrene, for the manufacture of furniture	Full duty Full duty
	39 20	01.00	46	Acrylon interputacienestyrene, for the maguracture of furniture	Full duty
	39 21	01 00	42		i all daty
	JO E.	ő2 őő	47		Full duty
	39 26	01 00	4.1	Handles of plastics	Full doly
	58 01	¢1 0 0	45	Woven pile lahnes rexcluding labres of heading No. \$8.02 or \$8.06 of Schedule No. 1), for the manufacture of motor vehicle seat covers and millor vehicle headiest covers.	Full duly
	59 03	G1 54	40	Textile fabrics implegnated located covered or laminated with physics	Full doly less 20%
	59 06	01 04	42	Aubbensed texhie fahr os	Full dary less 20%
	59 07	01/04	46	Text le labrics otherwise impregnated, coated or covered	Au oduty Joss 20%
	73.04	01.00	40	Tubing of ron pristee:	FeS duty
	73 05	91.00	4R	Tulning riflinon or steel	Foll duly
	73 06	01.00	44	Tubing of iron or stee.	FoY duty
	73 18	01 00 02.00	41 46	Eyeholis and dyoscrews of min or steel. for the manufacture of motor vehicle seats.	Full duly Full duly
	73 26	01 00	43	Support wires $ u $ concentred, covered with paper, for the manufacture of moloc vehicle seals,	Full duly
	83 01	01.00	45	Cylender tooks (excluding disc lumbler cylinder locks) and keys therefor	Foll duly
	83.02	01.00		Escutcheons, terrulos, handles, hooks and spokets, clothing houks, menor clips stays, towed rails and brankers therefor, metal parts of billed reters. Bedisland knobs and resettes and other metal fittings (excluding casters), for	! oil duly
		02 00	40	becaused knows and roseries and other metal alongs (excluding casters), io- bec-sleads or mattress supports.	Full rinty
	84 12	01 00	45	Gas chambers, for the manutacture of chairs and other seats	Full duty
	84 82	01 00	41	Ball bearing to ets, for the manufacture of stool furniture	Full duty
	94 01	φ, 00	41		Foliation -
		02 00	46	Plywood seats and backrests, for the manufacture of chairs	Full duty Full duty

	Act No.	ZD, 1998		CUSTOMS AND EXCISE ACT, 1998	
	9401.90	01.06	67	Parts, for the manufacture of motor vehicle seats .	Full duly
	94 03	0100	44	Table extension strews	Full duty
320.02				Industry: Manresses and Similar Padded, Stufted or Fitted Furnishings	
	52 CB	0100	46	Other wowen labiles of cotton, for the upholstelling of functure	Full duty less 20 s
	5208 32	01 Cñ	68	Waven tables of coltan containing 85 per pent or more by mass of colton, in a claim weaver of a mass insceeding 100 g/m² but not exceeding 200 q/m², dywl, for the manufacture of sleeping bergs.	Fall doly less 20%
	52 00	01.00	46	Other woven factors of coffee, for this up to storing of furniture	Fall duly less 20°√
	52 10	01.00	43	Other waven fabrics of cotton, for the uphalstering of familiare	For duty less 20%
	52.11	01 CD	48	Other woven fateros of cotton, for the apholstering of furniture	Full duty ess 20%
	62 13	0.00	46	Other woven tables of notion, for the apholstering of furniture	Full duty less 20%
	64 07	D1 00	40	Wovenfabrics of man-rigide framemyour for the manufacture of padded, stuffed or littled furnishings (excluding mattresses and mattress supports).	Full disty less the greater of 25% of 35c period
		CS CO	45	Woven fabrics of main marks Carment yarn, the using woven fabrics of monolid or strip. for the upholistering of lumiture.	Full duty less 20%
	5407.42	01.06	66	Woven laterics containing 65 per cent or more by mass of filaments of hylon or other polyamides, dyed, for the manufacture of sleeping bags.	Full duty less 20%
	5407 44	ó1 06	62	Wever fabrics containing 85 per cert of many by mass of Namerus of hylon or other polyamides, printed, for the manufacture of sleeping hags	Full duty 1955-20%
	54 OB	0:00	47	Wovenfabrics of man-made flament yarn, for the manufacture of paddist, stuffled or filted furnishings (evoluting mathessis) and mattress supports (Full duty tess the greater of 25% or 356 per m ²
		02.00	41	Woven fabrics of man-made Nament yarn, including woven fabrics of monolil or strip, for the upholistering of lumiture	Full duty legs 20%.
	50.12	01 00	47	Woven fabrics of main made stuple fores, for the upholstering of furniture	Full duty less 20%
	55 (3	01.00	43	Woven fabrics of manimable stable fibres, for the upholstering of lumiture is	Full duty es:8 20° s
	55 14	01 00	45	Woven labrics of man made stage flores, for the condistering of lumiture	Full duly ess 20%
	\$5.15	01.00	-16 -	Woven labring at indiscrease staple flores, for the opticislering of lurinitire	Foil duly less 20%
	95 16	טט רט	42	Woven tables of man made staple libres, for the optic stering of furniture	Full duty less 20%
	5B C1	0100	-17	Woven pile labrus and chendle fabrics (excluding form leweling or similar terry labrics of collon, fating within heading No. 56.02 or Schedule No. 1 and fabrics falling within heading No. 56.06 of Schedule No. 1 (for this uphots lening of luminare).	Full duty loss 20%
	58 02	\$1.00	40	Terry towelling and similar terry labracy of cofformer the upholstering of rum ture	Full duty ¥ess 20%
	56 11	(11 00	41	Woven tabrics of man-made filement years, for the menufacture of padded, stuffed or liked turnishings (excluding metheeses and methees supports)	Full duly less the greater of 25% or 35c per m ²
		. 02.00	46	Woven tables of man-made filament yets including woven tables of monofil or atrip, for the upholatering of turnitute	Full duty less 20%

Act No	. 20, 1998		CUSTOMS AND EXCISE ACT 1008	
	03.00	40		Fu! duly
	G# 00		• •	less 20% Full duty
	0.00	٦.,	The state of the s	less 20%
59 C3	01 04	42	Textile fabrics impregnated, coated, covered or taminated with plastics	Full outy less 20%
59.06	C1 04	41	Rubbensed text a fabrics	Foll duty Inst, 20%
59.07	01 64	4B	Textile fabrics otherwise impregnativit, control or covered	Fizil duly less 20%
60 01	01.00	40		East state
	02 00	45	Knitted or crocheted fabric, not elastic nor rubberised, for the uphulstering of	Fizi duly
			lurniture	Full duly less 20%
60 02	01.00	47	Knifted fabrics of strip of paper and polyamide libre material for this manufacture.	
	02.00	41		Fo duly
			lumiture	Full duty less 20%
83 OB	91.00	41	Eyeleis and rings and other initial fillings, for innerspong mathesses	Fi/ duly
			Industry: Brooms, Brushes and Paint Rollers	
39-16	a: 64	42	Munufilament of which any cross-sectional dimension exceeds 1 mm, of plastics, for the manufacture of brooms and brushes	Full duly
5404 10	a: 0 6	60	Synthetic monolilarizer, of 67 diex or more and of which no cross-sectional dynamics exceeds 1 mm, for the manufacture of brooms and brighes.	Fu: duty
54 05	01.04	49	Artificial monolifament of B7 dies or more and of which no cross-protocol composion exceeds 1 mm. for the manufacture of brooms and brushes	Full duly
5801 10	01.06	66	Woven pile fabrics and chemile labrics, of wood or line animal hair, for the manufacture of roters for point rollers	Fo≎duly less 10%
			Industry: Articles and Equipment for General Physical Excercise, Gymnestics, Athletics, Other Sports or Outdoor Games:	
39 19	97.04	43	Self-aches, veiplaten, shouls, film, foil, tape, strip and other flat shapes, of plastics, for the manufacture of rugby, seccer and similar palls (1, 1, 1, 1, 1).	Full duly
40.07	01.04	46	Valcanised rubber thread, for the manufacture of gotf balls	Full duly
41 00	01.02	24	Leather, for the manufacture of balls and boxing gloves	Full duty
56 03	0.04	4.5	Nonwovens, enpregnated, challed, covered or laminated with polyurethase, for the manufacture of rugby, soccer and similar balls	Full duty
59 03	04 ינ	46	Textile fabrics imprograted, coaled, covered or farminaled with plastes, for the manufacture of rugby, soccer and similar balls	Followty
50 07	Q! 04	41	Textile labrics, otherwise impregnated as with plastics, coated, covered or taminated for the manufacture of rugby, soccer and similare balls.	Full duty
9506-62	O1 0G	62	Polyamide-wound vulcanised carcasses initiatable for the manufacture of rugby soccer and similar balls	Full duty
9506 65	01.06	67	Cores, for the manufacture of chicket hat's	Full duty
			Industry: Toys	
39 04	01 00	42	Vinyl chloride compounds: for the manufacture of colls or slush moulded toys . $\hfill \hfill = 1$	Full Guty
54 01	01 90	48	Yarn of man-mode filament, fur the manufacture of dolls	Full duty
54 52	01.00	.1.1	Yarn of man-made filament, for the manufacture of dolls (1), (1), (1)	Full daily
5 4 03	01.00	40	Yarn of man-made filament, for the inanulacture of dolls	Full duly
58.01	or 00	42	Woven pile labrics (exclusing cordurely of cotton or man-made fibres)	Fell duty
60 01	01.04	45	Pile fabrics, including flong pilet labrics and ferry labrics. Knitted or crocheted	Hull Guty
95 G2	01 00 02 00	49 43	Mounted eyes; dolls' shore, voice and other squad producing mechanisms. Unmounted plastic eyes	Full duly Full duly
	W W			
	w.w.		Industry: Buttons, Buckles and Combs	
39 :6	÷01.00	49	Industry: Buttons, Buckles and Combs Pastics (excluding polyesters) in rods	Full duly
	59 C3 59.06 59.07 60 01 60 02 83 08 39 16 540A '0 54 05 5801 '0 30 19 40 07 41 00 56 03 59 03 59 03 59 03 59 03 59 03 59 03 59 03 59 03 59 03 59 03 59 03 59 03 59 03	C O O O O O O O O O		C3 00 40 Other woven fabrics of cotion, for the upholstering of furniture

	Act No.	. 20. 1998	;	CUSTOMS AND EXCISE ACT, 1998	
	39.20	01.00	45	Plastics (excluding advesters), in sheets	Fall duty
	39 21	01.00	41	Plastics (exclinking polyesters), in sheats	Full duty
	39.26	01 00	43	Discs of artificial plastic material (excluding polyester material), unworked	Full daty
320.07				Industry: Slide Fastoners	
	5404.10	01 05	6B	Synthetic monolilament of 57 dtex or more and of a cross-sectional dimension of 0,3 anni or more but not exceeding 1 rom	Full duty
	54 05	01 04	46	Artificial monoidament of 67 dfex or more and of a cross-sectional dimension of 0,3 mm or more but not exceeding 1 mm	Full duty
	74 0 9	91.04	47	Copper strip, of a thickness exciseding 0,15 mm and a width not exceeding 30,5 mm	Full duty
	76.05	01/04	49	Aluminium wate, in coils, of a mass exceeding 20 kg	Full duty
320.08				Industry: Ball Point Pens, Fett-tipped and Other Porous-tipped Pens and Markers, and Pencils	
	3215.90	01.06	66	ink for ball point pens, leit-tipped and other porous-tipped pens and markers	Full duty
	4016 92	01.06	64	Frasers, for attainment to pencils	Full duty
	44 08	01 04	44	Wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 min, for the manufacture of pencils.	Full duty
	9608 99	01 06	65	Parts (excluding barrels and caps), for the invitudacture of ball point perts, felt-tipped and other prirous-tipped perts and markers	Full duly
	9609.20	01.06	67	Pencil leads: black or coloured, for the manufacture of woodcased periods	Full duty
320.09				Industry: Typewriter or Similar Ribbons, Inked or Otherwise Prepared for Giving Impressions, Whether or not on Spools or in Cartridges	
	3921.90	01.06	62	Plates, sheets, film, foil and stop, of a width exceeding 300 mm, of polymers of othylene coaled with carbon	Full duty
	3923.40	31.06	69	Spools, cassettes, cores and similar supports, of plastics	Fo¶ duty
	94 07	Q1 04	42	Woves labrics of filaments of rigide or other polyamides	Full duty
	5806.3	01.05	58	Narrow woven fabrics (excluding goods of heading No. 58.07)	Fu _n duly
320.10				Industry: Christmas Tree Decorations and Similar Articles for Christmas Fostivities	
	39 04	01/00	49	Metallised whyt chloride polymers or coposymers	Full duly
	39-19	01.00	45	Metalised whyl chloride polymers or copolymers	Full duty
	39 20	Q1 0 0	42	Metal/used virglichloride polymers of copolymers	Full duty
	39 21	01.00	49	Metallised why: chloride polymers or copolymers	Full duty
	71,17	Q1 00	44	for the manufacture of Christmas stockings and Christmas crackers	Full duty ess the duty in Section B of Pain 2 of Schedule No. 1
	85 39	01.00	43	Frament tamps not exceeding 1,25 W, for the manufacture of tighting sets of a kind used on Christmas trees	Full duty
	95 02	01.00	48	Dosg, for the manufacture of Christmas stockings and Christmas crackers	Fall dufy
	95.C3	01.00	44	Toys, for the manufacture of Christmas stockings and Christmas crackers	Full duty
320.11				Industry: Lemps and Lighting Fittings, Illuminated Signs, Illuminated Name-plates and the Like	
	76.06	01.04	42	Atemizem plates, sheets and strip, of a flickness exceeding 0.2 mm but not exceeding 1.2 mm, whether or not in coils, containing by mass, 99.7 per cent or more of aluminium, anodised, for the manufacture of reflectors for lightings of subheading No. 9405.99	≂iā duly
321.00				GENERAL	
321.01				Industry: Materials for General Industrial Purposes	
	15 11 4	01 00	45	Palm or, for purposes other than balang, hydrogenation, mixing with lacts or refining	Full duty

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15.12	D1.DD	41	Cotton seed oil, for purposes other than boxing, hydrogenation, mixing with fals or retining	Full duty					
15.15	01.00	4D	Mafurra oil, for purposes other than baking, hydrogenation, moung with lats un- relining	Full daily					
28.00	01.00	5,	Inorganic chemicals (excluding chrome oxide green, I tan um oxide who oxide, for exide, iron exide, zinc chromate, lead chromate banum chromate and strontium chromate), for use as pigments or colours	Fall dufy					
32 05	01 00	40	Colnur lakes	Full duty					
32 96	Q1 00	47	Other pigments and colouring matter (excluding filantium while containing more than 60 pericent by mass, of intantum oxide and pigments with a basis of chrome code green, zinc chromate. lead chromate barrum observate or simplicing chromate)	Full duty					

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CUSTOMS AND EXCISE ACT, 1998 PART 2

GOODS USED IN THE MANUFACTURE OF OTHER GOODS FOR EXPORT.

NOTES

- 1 Goods cleared in terms of this Part or goods processed or manufactured from such cleared goods may not be diverted for consumption in Namibia without prior approval from the Commissioner.
- 2 Liability for the duty on any goods allowed in terms of this Part will bease upon production of documentary evidence that such goods were expected, that proper clearance was made, or that the goods were transferred in terms of the provisions of regulation 10.06 91.
- 3. All transactions in connection with this Partishall be entered in a separate rebate stock record
- 4 Processed or interrufactured goods may not be packed and experied without official supervision unless the Controller's permission has been obtained and the registrant shall notify the Controller of his or her intention to pack and expert such goods.
- 5 The processed or instituted goods must be stored in a repate store separately from the goods cleared in terms of part 1 of this Schedule, until the requirements referred to its note 2 have been complised with.
- 6. The relation means of which the raw material was imported, must be reflected in the field 'Rebate Rem' on the export bis of entry.
- 7 In case where the registered manufacturer is not the exporter of the processed or manufactured goods, the exporter or any party dealing with such processed or manufactured goods must also register in terms of this Part and comply with all the requirements thereof.

Rebate	Tariff	Rebate	C		Extent of
Item	Heading	Code	D	description	Rebate
334.00 334.01				PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES Industry: Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants	
224.31	06 11	01 04	40		Full duty
	OB.12	01.04	47		F.ill duty
	20 08	01.04	47	Pulp, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, for the manufacture of blockberry, block-current and respherry jams	Full daily
343.00				ARTICLES OF STONE, OF PLASTER, OF CEMENT OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE	r
343.07				Industry: Glass and Glassware	
	3208.90	01.06	63	Paints, for the manufacture of mirrors	Full duty
	3824,90	01.06	69	Chemical products and preparations of the chemical or affect industries, for the manufacture of mirrors.	Fu' duly

CUSTOMS AND EXCISE ACT, 1998 SCHEDULE NO. 4

GENERAL REBATES OF CUSTOMS DUTIES AND FUEL LEVY

NOTES.

- 1 The goods specified in Culumn II of this Schedule chall, subject to the provisions of Section 84, be admitted under rebail; of the ordinary customs duty specified in Parts 1 and 2 and the fuel levy in Part 5 of Scheduln No. 1 in respect of such goods at the time of many fur home consumption thereof, to the extent stated in Column III of this Schedule in respect of those goods.
- Unless the context utherwise indicates. Notes Nos. A. C. and G of the General Noses to Schedule No. 1 and the protion and chapter notes in the said Schedule shall mutatis mutandis apply to this Schedule.
- 3 Note 3 and 5 to Schedule No. 3 shall mulate mulands apply in respect of any expression relating to the extent of any robate in Column III or reference to a familiheading in this Schidule.
- 4. For the purposes of this Schedule, the expression Tellective rate of duty1 means the duty calculated according to a unit of quantity1 expressed as a percentage of the value for duty purposes.

Rebata	Tarifi	Rebate	¢	Description	Extent of	
llem	Heading	Code	D		Rebate	
				PART 1		
				SPECIFIC REBATES OF CUSTOMS DUTIES		_
403.00				IMPORTATIONS BY INTERNATIONAL ORGANISATIONS		
403.01	00:00	Q1 00 Q1	C7	Building material, worked monumental building stone and articles thereof, tools and stores, for use by the War Graves Commission and similar international organisations	Full duty	
405.00				GOODS FOR CULTURAL, EDUCATIONAL, CHARITABLE, WELFARE OR YOUTH ORGANISATIONS OR PURPOSES		
405.01				Goods for approved institutions or bodies:		
		02 00	06	Goods (excluding motor vehicles) of any description, for use in the advancement of journalism, forwarded unsoficiled and free to institutions or textiles, whose main purpose is the advancement of journalism.	Full duty	
405.02				Radio, television and ancillary apparatus, equipment and materials, for a body or person licensed to conduct a public radio or television service:		
	00 00	01.00	03	Magnetic tapes (video) of heading No. 85.24	Full duty	
4D5.04				Goods for disabled persons or for the uptiftment of indigent persons:		
	00:00	C1 00	Q7	Grods rexpliciting motor vehicles) specially designed for use by persons with physical or mental defects, subject to the production of a conflicate from the Permanent Secretary inteach and Social Services, that such goods are for use exclusively, by islash, thank capital persons, such perficate being endorsed by the Permanent Secretary. Trade and Industry that such or single-goods are not ordinally or satisfactor y made in Nambra.	Fall Çuly	
		62 00		Machines, implements and materials for use in the manufacture of goods by persons with physical or mental defects, subject to the production of a conflicate from the Permanent Secretary. Fitally and Secral Services, that such mechanism, implements and materials are for the exclusive use by such band-capped persons, such conflicte being undersed by the Permanent Secretary. Trade and Industry that such or similar goods are not ordinarily or set shirtenly manufactured in Namish.	Full Guty	
		64 99	30	Goods Texcluding Iththing) Idenvarded unsolvated and free to any organisation registered in terms of the National Welfare Act, 1965 (Act No. 79 or 1965), entered in terms of a specific primit issued by the Permannel Scerelary. Trade and Industry, for the distribution free of charge by such organisation.	Fu: duly	
		a5 co	05	Goods (excluding clothing) forwarded unsolicited and free to any ingan sation registered in terms of the factional Wistare Act, 1965 (Arti Nn. 79 of 1965), entered in terms of a specific permit issued by the Permanent Secretary, Trade and Industry, for the official use by such organisation.	€ i. 1 duty	
		v6 CO	09	Goods rexcluding loudstiffs] forwarded free, as a disnation, in any educational organisation, hospital (including a clinic), welfare organisation, religious organisation or sporting organisation, charred on or before 31 December 1999, in such quantities and under such conditions as the Permanent Secretary. Frade and Industry may allow by specific permit and holder should be permit will not have a derimental affect on local industry within the common customs area, provided that the applicant and anytody responsible for distribution have turnshed an undertaking that.	Full duty	

406.01 00.00

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Full duty

	Vet No	. 20. 1998		CUSTOMS AND EXCISE ACT, 1998	
	. 224 . 4	2011		(a) such goods are for use by the organisation or for free distribution:	
				,al spell goods a a lot use by the digital section to the control of the control	
				(b) Such goods will not be sold, leased in:red or otherwise disposed of for gain without the duty witidh has been rebated paid to the Commissioner and	
				 ic) that no donation or other counterperformance may be accepted by anytody in respect of such goods 	
	85 24	01 00	44	Recordings known as lalking book records and talking book tapes: Provided that the package is marked to indicate that it only contains such articles for use by the blind	Full duty
405.05				Goods for religious instruction or purposes:	
	65.19	01.00	43	Apparatus, capable of sound reproduction only, namually operated, whether or not also surfacte for use with batteres, entered for use by a religious body for religious instruction	Sici
					oxceeding the duty in Section that Part 2 of Schedule No.
	OC 30	O1 90	09	Altars, forts, lecterns, pulpits, church docorations, vestments and other appointments (excluding furniture), for use by a religious body	Full dury less the duty in Section 9 of Part 2 of Schedule No
		62 00	03	Goods rexcluding petroleum products and oils and other products of the deciliation of high temperature coal tar) for use by The Bible Society of Namibia for official operations.	Full daty
405.09	00 00	01.00	DB	Goods of any description, for use by the National Sea Rescue Institute of Namibia	Full delay
406.00				GOODS FOR HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES NOTES:	·
				 The provisions of this rebate item (corduding items 406.01 and 406.03) are conditional upon recordeal treatment accorded by the government of the initis, or: or person who is claiming these rebate facilities. The provisions of this rebate item (excluding rebate items 406.01 and 406.03) may only be applied if the Permanent Secretary. Foreign Affairs or an efficial acting under his or her authority has certified that any person who is claiming rebate fact thes has been listed in the register maintained by the Ministry of Foreign Affairs in accordance with the provisions of the Diplomatic Privileges Act. 1951(Act no.71 of 1961). 	
				3. For the purposes of rebate item 406.03, "an organisation or institution" shall incan these which the Permanent Secretary. Foreign Affairs or an official acting under his or her authority has certified as an organisation or institution with which Namibia has concluded a formal agreement which provides, injer alim, for the granting of such rebate facilities.	
				4 The provisions of this rebate itum (excluding robate item 406.01) may not apply to Namibian crizens or permanent residents of Namibia unless - (a) the Government of Namibia has by agreement with an organisation of institution undertaken to grain rebate tachties to a Namibian object who is a representative, member, agent or 	
				officer with or to such organisation or institution. A motor vehicle cleared under rebate of duty in terms of rebate items 406 01, 406 02, 406 03, 406 05 or 406 07, may not be offered, advertised, tent. It red. leased, pledged, given away, exchanged, sold or abterwise disposed of within a period of 2 years from the Gatu of entry under this rebate item; Provided that any one of the foregoing acis with such vehicle words a period of 2 years from the date of entry in terms of this rebate item Shall render such vehicle within the date of this rebate item.	
		22	4.5	Permaneni Secretary Foreign Atlants	

Goods for the personal or official use by the President and his family

				Covernment Clarette 10 Julie 1998	50, 1900
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406.D2	CO DO	€1 0 0	00	Goods for the official use by diplomatic mission and goods for the personal or official use by diplomatic representatives accredited to a diplomatic mission and members of their families	As determined and approved by the Permanent Secretary Foreign Affairs in respect of Note 1
406.D3	⊙ DO	0100	C2	Goods for the personal or official use by members, agents, officers, delegates or permanent representatives of to or with an organisation or institution, and the members of their tamilles	As Getermined and approved by the Permanent Secretary Foreign Attains in inspect of Non;
406.05	00 00	¢1 00	*	Goods for the official use by a consular mission and goods for the personal or official use by consular representatives accredited to a consular mission and foreign representatives (excluding those referred to in rebate items 406.02 and 406.03), and members of their familles	As deformined and approved by the Peritainent Sicretary Foreign Affairs in respect of Note 1
406.D6	00 00	01 00	ca	Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer	Full duty
406.07	cc 00	C1 00	Ø	Goods (excluding food, drink and tobacco in any form) imported by administrative and technical representatives accredited to diplomatic or consular missions, on their first entry on appointment by their governments, for their personal or official use, provided the said goods are imported with the approval of the Permanent Secretary: Foreign Affairs	Fo ≤ duly
407.00		·		GOODS IMPORTED BY IMMIGRANTS, TOURISTS, RETURNING RESIDENTS AND OTHER PASSENGERS, FOR YHEIR PERSONAL USE. NOTES (1) Admission under item 407 01/01 00/01/02 shall only be perrolled provided the goods can be identified as being the same goods which were taken from Namibia. (2) The rebate of duty specified in item 407 02 shall not apply to fire-aims accurred abroad or at any duty-free shap and imported by residents of Namibia returning after an absence of less than 6 months. (3) The rebate of duty specified in item 407 02 shall only be allowed once per person during a pariod of 30 days and shall not apply to goods imported by persons mituming after an absence of less than 48 hours. (b) The rebate of duty specified in item 407 02 may, will lifte exception of that in respect of full accountral alcoholic products, be dained by children under 18 years of age, whether or not they are accompanied by their parents or guardians, provided the goods one for use by the children themselves. (4) A member of the crew of a ship or a reratt (including the master or pilution, subject to the conditions had down by the Commissioner (any entitled to the rebate of day specified in repate items 407 02/02 00/04 02/01 00, 407 02/02 00/04 02/01 00, 407 02/02 00/01 00,	

407.04 87.00

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4	 70	LIMIN

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- If a person contravenes any provision of this Act or any other law relating to the importation of goods, the Contrivisioner may roluse to gram any rebate of duty provided for in rebate item 407.02.
 For the purposes of rebate item 407.04/87.00(i) the verificini question.
- (8) For the purposes of rebete itum 407 04/87 00(i) the vehicle in question shall not be deemed to be personally owned and used personally by the importer unless such important was, at an reasonable times, personably present at the place where the vehicle was used by him or her, and the importer shall be deemed to have used that vehicle from the date on which he or she took physical delivery of the vehicle until the date on which the vehicle was delivered by firm or her to the shippers or other agent for the purpose of shipment or dispatch.
- (9) For the purposes of rebate item 407.04, the importer shall, if he is absent for a continuous period of longer than 3 months from the place where 3 to vehicle is usually used in Namibia, not be deemed to have imported the vehicle for his or her personal or own use, and the duty as determined by the Commissioner shall be payable as from the date of such absence.
- (10) The rebate of disty specified in retainerten 407 04 shall only be allowed once per family during a period of 3 years.
- (11) Any entry under rebato item 407.04 shall be supported by a duly completed form DA 304 A
- (12) Any entry under rebate item 407 06 shall be supported by a duly completed form DA 304 and P1.160.

407.01	00.00	01.00		Personal effects, sporting and recreational equipment, new or used.,	Full duty
		01 01	D3	Imported either as accompanied or unaccompanied passengers baggage by non-residents of Namihia for their own use during their stay in Namibia	Full duty
		01 02	00	Exported by residents of Namibia to Their own use while abroad and subsequently re-imported either as accompanied or encoordinated passengers baggage by such residents	Fu' duly
407.02				Goods imported as accompanied passengers' baggage either by non-rosidents or residents of Namible and cleared at the place where such persons disembark or enter Namible:	
	22.00	01.00	27	Wina not exceeding 2 litres per person	Fu. duty
		02.00	21	Spirituous and other alcoholic beverages, a total, quantity not exceeding \ litru per person	Full duty
	24 02	01.00	43	Cigarettes, not exceeding 400 and not exceeding 50 cigars per person	Fu⁻ duty
	24 03	01.00	47	250 glogarette är pipe tobacca per person	Full duty
	33 03	01.00	49	Perlumeny not exceeding 50 milliand to let water not exceeding 250 ml per person	Full duty
	00.60	01.00	08	Other new or used goods, of a total value not exceeding NS500 per person	Full duty
		02.00	02	Add4ional goods, new or used, of a total value not exceeding N\$10 000 per person (excluding goods of a class or kind specified in retaile items 407,02/22 00, 407,02/24,02, 407 02/24,03 and 407 02/33,03	Full duty less 20%

Motor vehicles imported by natural persons on change of permanent residence:

One motor vehicle per family, imported by a natural person for his or her personal or own use, who permanently changes his or her residence to Namiba and -

- (i) provided the vehicle so imported is the personal property of the importer and has personally been owned and used by him or their.
 - (a) for a period of not less than 12 months prior to his or her departure to Namibia, or
 - (b) for a period of less than 12 months prior to his or her departure to Namibia, or
- (a) In the case of approved intended residents arriving from an African country its owned and used for such shorter period as the Commissioner may in exceptional circumstances decide; and

(a) le respect of a me4or vervole. described in paregraph (i) (a) in Column II; Fix duty less the duty in Section A of Part 2 of Schedule No. 1, or IDI ID respection a motor vehicle described in paragraph (i)

(b) in

409.00

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(iii) provided the vehicle is not offered, advertised. Tent, hired, leased, pledged, given away, exchanged, sold of otherwise disposed of within a period of 20 months, from the date of unity.

Column II: Full Cuty less the duty in Section A of Part 2 of Schedula No. 1 and less the duly calculated pro iata un a daily basis. according to The muniber ol days tess than 12 months; or (c) in respect ol a motor vahicke described in paragraph im m Column Iki Foll duty less the duty in Section A of Part 2 of Scheduli: No. 1

Full duty

407.06	ON CO	01.00	05	Household furniture, other household offacts and other removable articles, including equipment necessary for the exercise of the calling, trade or profession of the person, other than industrial, commercial or agricultural plant and excluding motor vehicles, alcoholic beverages and tobacco goods, the bone fide property of a natural person (including a returning resident of Namible after an absence of 6 months or more) and members of his or her family, imported for own use on change of his or her residence to Namibia: Provided these goods are not disposed of within a period of 6 months from the date of entry	Full duly
408.D0				OTHER PERSONAL REBATES OF OUTY	
408.01	00 00	01 33	93	Cups, models and other trophies, awarded abroad to any person, and imported by him or on his behalf, and such articles imported for presentation;	her duty
				(i) As prizes at public exhibitions or shows, at public exhibitions or examinations in any educational institution, or for skill or sport in public competition or compression in any educational institution.	
				 (ii) As prizes for target shooting by air inditary, have or police forces, or 	
				 For bravery, good conduct, humanity, for excellence in aid, industry, invention, manufactures, learning, science, or for honourable or mentorials puts a services. 	
4DB.03	DO 00	DI 00	07	Articles of food or drink imported by officials (not being officials referred to in item 406.00) of any foreign government for official use at international exhibitions grounded such opvernment grants equivalent	

privileges to officials of Namibia.....

religive bill of entry a statement indicating -

RE-IMPORTED GOODS

NOTES

(a) the reasons why the goods are being returned.
 (b) whether any change in the ownership of the goods has taken place.

in respect of grads entend in terms of reballe item 409 01 the importer shall at the time of entry of the goods open to importation attach to the

- place.
 (c) Whether the goods have been subjected to any process of manufacture or manupulation since their exportation from Namibia and it so, to what extent
- whether the goods were manufactured in a customs and experted in bondlex such warehouse.
- (e) Whether at the time of export, or at any other time, any relund, recare, drawback or remission of customs or excise duly was granted in respect of such goods or any malerials from which such goods were manufactured;

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- (i) the number and date of the bit of entry relating to the report of such goods and the place where such entry was made of the document on which the goods were registered prior to export of such goods for the purposes of the subsequent re-importation thereof.
- (g) the place where and the number and date of the bill of entry on which duty was pard on the goods upon their first anportation onto Namibia or either documents, if applicable, to prove that the goods were previously imported and the duty due was paid thereon; and
- (b) whether any bounty, subsidy or any behalit under an export incentive scheme was paid on the goods experted.
- Admission of the following goods under this item shall be subject to a perm1 for re-importation issued by the Permanent Secretary: Agricultural, Water and Rural Development.

Suffer, cheese, maize and maize products, sugar, wine, brandy and spirituous beverages.

- Admission under this item of goods in respect of which any bounty or subsidy was paid on exportation shall be subject to production of exidence of repayment to the department or institution which paid such bounty or subsidy under any export incentive scheme on exportation of an equal smount.
- Excisable goods exported ex a customs and excise warehouse shall only be admitted under rebate of duty under this item, provided -

(a) The prior approval of the Commissioner is obtained;

(b) they are entered under rebate item 409.06.

- they are taken into the stock of any customs and excise warehouse unless the Commissioner off-envise stipulates; and
- (d) The rang of excess duty in torce at the time of entry for home consumption from such warehouse, is paid thereon.
- 5 Admission under this item shall, except in the case of rebate dem 409.07, only be permitted provided the goods can be identified asbeing the same goods which were exported.
- 6 The provisions of Notes 1 and 5 shall mutatis mutands apply to any goods entered under rebate items 409 02, 409 04, 409.05 and 409.07.
- 7 For the purposes of rebate item 409 07 -
 - (a) 'compensating products' means the products obtained abroad during or as a result of the manufacturing, processing or report of the goods temporarily exported for outward processing; and
 - of the goods temporality expented for curtivard processing; and (b) "temporarity expented for outward processing" means the customs procedure wherety goods which may be disposed of without customs restriction, are temporarity expented for manufacturing processing or repair abroad and tiving re-imported.

Full duty less the amount of any rebails, refund and drawback granted previously

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Fur duty less the amount of any recate, refund and drawback granted previously

				Constitution Character To Strate 1970	26. 1500
	Act No. 3	0, 1998		CUSTOMS AND EXCISE ACT, 1998	
409.04	00 00	0100	U 5	Imported or locally manufactured articles sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character, are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation	Full duty less the amount of any rebate, reland and disamback granted previously and less the duty on the cost of processing or
409.05	82 07	0 1 90	44	Used rock drill bits returned to the original experter, for recovery of the diamond content	repair Full duty less the amount of any rebate, coding display display display display the display di
409.06	00 0 0	01 00	59	Excleable goods exported exial customs and excise warehouse and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership having taken place	Foll Guly
409.07	66 00	¢100	01	Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No. 1) obtained abroad from goods temporarily exported for outward processing, in terms of a specific permit issued by the Permanent Secretary: Trade and Industry, provided -	First duty less, they amount of any rebate.
				(i) the specific permit is obtained before the remporary exponention of the goods: (ii) The specific permit is obtained before the remporary exponention of the goods:	refund and drawback gramed previously, less the duly on the cost of manufacture, processing or repair
				 ii the ownership of the compensating products is transferred prior to entry for discloring purposes, such goods are entered in the name of the person who exported the goods, and (ii) Any additional conditions which may be slipp ated in this said pernet, are complied with 	
410.00				GOODS FOR INDUSTRIAL OR COMMERCIAL PURPOSES NOTES 1 Airm soon under rebate of duty of any goods specified in rebate nem 410-03/00-00/01-00 shall be subject to the provisions of rizes 75-01 to 75-17	
410.03				Goods for manufacturing or commercial purposes:	
-14.43	0 0 00	O1 NQ	05	Wooden cases unassembled empty containers and materials (excluding na/s) for use in the construction thereof, for use in the packing of minaral of preducts.	Fu# duly
		03 00	04	Master models, spoilting masks and the like, for use in the preparation of purches or dies for pressing motor vehicle body components.	Full duty
		04 00	09	Goods in such quantities and all such times as the Cummissioner may allow by specific permit for the manufacture of three-wheeled invalid carriages of heading No. 87.13	Full duty
	27.10	0100	43	Base oils for lubricating oil (excluding such oils manufactured by the re-relining of used tubricating oil or other used oil), for use in the manufacture of prepared lubricating oils in Namibia	0,22c per Hre
	34 02	01.00	43	Prepared spreaders, welting agents and stokers, for use with agricultrual insectiodes or hisrbioides	Full duty
	87 00	U1 GO	29	Not exceeding two assembled motor vehicles pair model as defined in regulation 609,17,00(h), entered as prototypes for use exclusively in the development or manufacture of flew motives, subject to a permit issued by the Controller and any additional conditions which he or she may impose in each case. Provided that the prototypes are not offered, advertised, further read, fleetiged, given away, exchanged, so dior otherwise disposed of within a period of two years from the date of entry under this iron. Provided further that any only of two longoing acts with such vehicles within a period.	
	:			of two years from the date of entry in terms of this item shall render such volicies liable to payment of duty	Full dufy

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			MISCELLANEOUS REBATES	
19.00	01.00	29	Preparations of cereals, flour or starch, and pastry, gluten-free	Full duty
3824,90	01 06	67	Mixtures of monor, di- and poly/socyanates and preparations containing isocyanates.	Full duty
40 09	01 00	48	Piping and tubing, of unhardered vulcanised robber, with an reade diameter exceeding 400 mm, reinforced and fitted with flanges, for the conveyance of minural oil products from moored ships to share instatiations	Fall daty
49 11	01 00	44	Photographs, commonly known as press or pews photographs, for reproduction in newspapers and publications registered with the Ministry of information and Brogistered as newspapers	F/J duty
53.01	01.00	40	Fax, processed but not spain	Full duty
84 13	01 00	45	Pumps for the drawing off of beer in ourse quantibes as the Permanent Secretary: Trade and Industry may allow by specific permit	Fall daty
84 63	01.60	-11	Epicyclic gears for use with circulation pump, stearn furthine and compressor acquainin power generating plant	Fu ≇ duty
85.01	01 00	46	Electric inclors, single-phase or three-phase, of linss than 0.75 kW, for the ringing of church bells	Fu: duly
	CO SO	40	Electric motors, direct current, used for the many hotivity of draglines	Full duty
85.03	01.00	42	Generator sets rated at 5 000 kVA or tess, driven by electric motors, used for the manufacture of dragines	Full duty
85 24	Q1 00	44	Recordings (excluding computer and video games) identifiable for use with computers and similar machines for the processing of data.	Full duty
6701	05 UU 06 00	41	Tractors (excluding soad tractors for semi-trailers), assembled, with rear-wheel drive only, imported with or incorporating internal combustion psion engines with a cubic displacement exceeding 7,000 cm² of a value for duty purposes wiceeding N\$50,000 each. Tractors (excluding food tractors for semi-trailers), assembled, with front and lear-wheel drive, imported with or incorporating internal combustion piston engines with a cubic displacement exceeding 7,000 cm², of a value for duty purposes not exceeding N\$56,000 each. Tractors (excluding read tractors for somi trailers), assembled, with front and rear-wheel drive, imported with or incorporating internal combustion piston engines with a cubic displacement exceeding 7,000 cm², of a value for duty purposes exceeding N\$56,000 each.	20% pus 1% or respect of each N\$600 or part the respect of excess of a value for duty purposes of N\$50 000 each with a maximum of 40%. Full duty less 20%. 20% pus 1% in respect of each N\$600 or part the respect of excess of a
87.03	0100	4ñ	Motor que manulactured more than 20 years prior to the date of importation	value for duty purposes of NSSG 000 each with a maximum of 40%. The duty in Part 1 of Schedule No. 1 less 20%.
8/11	01.00	48	Motorcycles with red procetting informal combustion piston engine of a cylinder capacity of 200 cm ³ or more, manufactured more than 20 years prior to date of importation	Full duty less 20%
	4		GENERAL REBATES NOTES. 1 For the purposes of rebate doms 412-03 and 412-04, the bill of entry shall be supported by an inventory of the goods and documentary proof that the said goods qualify for admission under the items concerned. 2. For the purposes of rebate item 412.07 Iai any offer to abandon or application to destroy any goods shall be in withing by or on behalf of the owner thereof, and shall include the bill of entry, the inventors and other documents reliating to the importation of the goods.	
	19.00 3824.90 40.09 49.11 53.01 84.13 84.63 85.01 85.24 87.01	19.00 01.00 3824.90 01.00 49.11 01.00 84.13 01.00 85.24 01.00 85.24 01.00 87.01 04.00 05.00 87.01 04.00 97.01 01.00 87.01 01.00 87.01 01.00 87.01 01.00 87.01 01.00 87.01 01.00 87.01 01.00 87.01 01.00 87.01 01.00 87.01 01.00	3824.9C 01 06 67 40 09 01 00 48 49 11 01 00 40 84 13 01 00 45 84 63 01.00 46 85 00 01 00 46 85 00 01 00 47 85 24 01 00 47 87 01 04 00 47 97.03 01 00 46 97.03 01 00 46 97.03 01 00 48	19.00 01.00 29 Preparations of cereal's, flour or stanch, and pastity, gluten free

	Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998	
				 (iii) state the reason for abandonment, or if application is made for destruction the reason why destruction and not abandon months requested; and (iv) Indemnify the Office against any claim by any other person (b) The owner shall be responsible for the cost of storago in and removal to the State warehouse or any place of security indicated by the Commissioner, at such storage or removal is required by the Commissioner and for any other opposites, including the cost of destruction (c) goods shall be dostroyed under the suprimes on of an officer, and goods in respect of which security of the duty due has been lumished to the Office shall be deemed to be under the control of the Office 	
412.01	ec 20	01.00	06	Goods (excluding corn or grain seed), for purposes of experimenting therewith as the Ministry controlling or aupervising such experimenting may allow by specific permit	Full duty fass the duty in Section Bot Part 2 of Schedule No. 1
412.03	00.00	0. 00	0.3	Used personal or household effects (excluding motor vehicles) bequeathed to persons residing in Namible	Fo duly
412.04	00 00	01.00	01	Used properly of a person normally resident in Namibla who ded white temporarily outside Namibia	Fu# duty
412,05	ეი იე	0100	03	Life saving apparatus, including mine rescue apparatus (excluding life-jackets), and fire extinguishing equipment (excluding textile bosepiping and similar tubing, with or without lining, armour or accessories of other meterials).	Foli duty less the duty in Section & of Part 2 of Schridge No
412.06	00 00	01 00	05	Food, containing soya-bean concentrates, specially prepared for Intents	Full duty
412.07				Goods unconditionally abandoned to the Office by the owner or goods destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction:	· o. daty
	87 00	51.00	25	Motor vehicles cleared under any item of the Schedule damaged by accident or unavoidable cause	Full duty loss the duty paid on entry
	02.00	Q1 (x)	07	Goods while still in a customs and excise warehouse or under the control of the Office (excluding goods alcohol exiter Schedule No. 3)	Full duty
		02 00	ÐΙ	Gookis deared under Schedule No. 3	Fall duty less the duty paid on entry
412.08	00 00	01-00	69	Dutiable goods lost in manufacturing processes in a customs and excise warehouse, subject to production of proof that such goods did not enter into consumption	Figil duty
412:09	\$0.50	01:00	ec	Goods in respect of which the customs duty, together with the fuel levy where applicable, amounts to not less than N\$2 500, proved to have been lost, destroyed or damaged on any single occassion in circumstances of via major or in such other circumstances as the Commissioner deems exceptional white such goods are	Po duly
				Provided- (i) Ingloumphinsation in respect of the customs duty or fuel lawy on such goods has been paid on is due to the owner by any poison, (ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person hade for the duty, and (iii) such goods aid not enter into consumption.	
412.10	00.00	G1 GC	C2	Bona (idu unsolicited gifts of not more than two parcels per person per calendar year and of which the value per parcel does not exceed N\$400 (excluding goods contained in passengers baggage, wine, spirits and manufactured tobacco (including cigarettes and cigars)) consigned by natural persons abroad to natural persons in Namibia	Full duly
412.11	00.00	Q1 00	64	Goods imported: (a) For the relief of distress of parsons in cases of famine or other national disaster.	Fell duty

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r any technical assistance agréement; or ms of an obligation under any multilateral international agreeme rich Namibia 19 a party:				
that- reportation of any goods under this rebate item shall be subject tificate issued by the Premanent Societary: Trade and Indius to such other conditions as may be agreed upon by to prements of South Africa, Sobwana, Lesothn, Swaziland a tota, and to imported under this rebate tem shall not be sold or disposed ty party who is not entitled to any privileges under the rebate itel tremoved to the area of Bolswana, Lesotho, Swaziland or South without the permission of the Permanent Secretary: Trade as				
stry. mported for any purpose agreed upon between t ents of South Africa, Botswana, Lesotho, Swaziland a	.00 06	01.00	00 00	412.12
nations of this rebate item shall bot apply in respect of a griment or quantity or class of goods unless the prior approval sovernments of Botswara, Lesotho, Swaziland and South Africa obtained for the application of such provisions in respect y such consignment or quantity or class of goods, importation of any goods under this rebate item shall be subject to such other conditions as may be agreed upon by it arments of South Africa, Botswara, Lesotho, Swaziland a dolar and indicated in the serior conditions are may be agreed upon by it arments of South Africa, Botswara, Lesotho, Swaziland a dolar moder this reticulation shall not be sold or disposed by party who is not entitled to any privileges under the rebute decremoved to the area of Botswara, Lesotho, Swaziland or South authorit the permission of the Commissioner.				
y, lieostomy, ureterostomy and lieal bladder appliances, a reof; disposable colostomy or lieostomy drainage bag prepared skin adhesives and skin protective preparetions i the aforesald articles; incontinence under garmen repkins (excluding bables' napkins) and incontinence pa	DO 08	61 00	90.00	412.13
matter (for example, air-waybills/consignment note r tickets, eccess baggage tickets, exchange orders, dama plarity reports, baggage and cargo labels, time-tubles, ma ce documants), imported by airlines for their own use	.00 02	00.10	00.00	412.14
f any description imported by relugees from Afric s and which are sold by the Office	1.00 03	01.00	00.00	412.16
s imported by refugees from African Territories and whited of by the refugee concerned, provided the prior approximation in his been obtained	1.00 29	01.00	67.00	412.17
nes and loudspeakers, not mounted in housings or cabine manufacture of felephones, portable radiotelephone receiving sets and sound recording or reproduct	04 46	01 04	85 18	412,19
machinery or appliances, portable or mobile, classifiat kubheadings Nos. 9478.10.10, 8478.90.10, 8479.40. 0, 8479.89.63 and 8479.90.55 of Schedule No. 1, produced ured in the United Kingdom of Great Britain and Northe Id imported therefrom	1.02 28	01.02	84 00	412.20
y and mechanical appliances and electrical machinery entro Chapters 84 and 85 of Schedule No. 1, which are important one consignment as a result of sirikes, shutouts or other syond the control of the importer and the supplier, subject approval of the Commissioner	1.00 02	01.00	0000	412.21
			4	

	ActN	o , 20, 199 8		CUSTOMS AND EXCISE ACT, 1998	
412.22	39 00	Ö1 00	21	Parts and materials, of plastics, of a kind used for the manufacture of design angineering models of factories, installations and the like	Full duty
412.23	00 00	Q1 30	06	Textile fabrics woven from six different fibres, for testing dyestuff fastness	Full duty
412.25	00 00	Q1 9D	Đ1	Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 exceeds 3 %, produced or manufactured in the People's Republic of Mozambique, and Imported directly therefrom, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the Permanent Secretary: Trade and Industry, and Issued on behalf of the People's Republic of Mozambique	Folidaly in Part 1 of Schottele No 1 Yesp 3 As
		92 00	Ω4	Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 doe not exceed 3 *s. produced or manufactured in the People's Republic of Mozamblque, and imported directly therefrom, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the Permanent Sacretary: Trade and Industry, and issued on behalf of the People's Republic of Mozambique	Full daty
412.25	05 00	01.00	01	Goods (excluding goods for upgrading) supplied free of charge to replace defective goods which are covered by a warranty agreement, provided - (a) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 41, 42, and 43 under which the goods were originally entered for home consumption are submitted, and (b) the goods are supplied by the original supplier; and (c) the replaced goods are disposed of as directed by the Commissioner	Fur duly
412.27	33.00	0100	03	Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided	Fo⊹duly
412.26	00 CC	01 00	C5	Office furniture and equipment (excluding motor vehicles) for the official use by an organisation (excluding a business enterprise) approved by the Commissioner, transferring its administrative operations to Namible	Full duty

CUSTOMS AND EXCISE ACT, 1998 TEMPORARY REBATES OF CUSTOMS DUTIES

esades	TariH	Robate	C		Extent of Rebate
lem	Heading	Code	Đ	Description	Acodia
462 01	63 52	Ç1 D4	49	Mackerel, horse-mackerel, snock, kingklip, sole, angolifish (Brumairaii), black martin (Makaira Indica), bigscale mackerel (gastoro) (Gasterochisma melantivs), deroce (mai-mai) (Coryphaena hipping), (Lepidocyhum flavobrumeuri), olifish, smooth (escolar) (Copidocyhum flavobrumeuri), olifish, raugh (Ruveltus pretiousus), sawara (Acathocybium solandni, sail fish (Istiophorus platiplerus), slinped martin (Tetrapturus audax), shorthill spear fish (sik yumi) (Tetrapturus angustrostris), sword fish (Xiphias gladius), ribbon fish (Lepidopus caudatus), monk (Lephius piscatorius), cavebass (Oroporca petersi), lyretail hogfish (Bodianus arthioides), timnopal hogfish (Bodianus axilians), saddleback hogfish (Bodianus bilunusatus), dianais hogfish (Bodianus dana), med hogfish (Bodianus bilunusatus), dianais hogfish (Bodianus perd flo), yellowin emperor (Leihnnus cripinolis), river shapper (Luljanus argentimaculatus), rosy johnus commerson), tomato rockood (Cephalopholis sonnerab), white-edged rockood (Epinephetus albomarginalus), brown-spotted rockood (Epinephetus chlorostigma), malabar rockood (Epinephetus anglicus), slinger (Chrysoblephus punceus) and blueskin (Polysteganus coeruteopunctatus), in such quantibes and al such times as the Permanent Secretary; Fisher es and Marine Resources may allow by specific permit.	Fail duly
	63 53	Q1 D4	45	Mackerel, horse-mackerel, snoek, kingklip, sole, angelitish (Bramairan), black martin (Makaira Indica), bigscale mackerel (gastoro) (Gasterochisma inelampis), dorado (mai-mai) (Coryphaena hipporus), moon fish (opa) (Lampris reguis), oli fish, smooth (escolar) (Lepidocybium Bavobrunneuin), oli fish, rough (Ruvottus preliousus), sawara (Acalhocybium solandri), sail fish (Istiophorus platipierus), striped martin (Tetrapturus audar), shoribi'l spear fish (sik yami) (Tetrapturus angustimatris), sword fish (Xiphiasig adius), nobon fish (Lepidopus caudatus), monk (Cophius piscatorius), cavebass (Dinoperca petersi), lyretail hogfish (Bodianus anthioides), turnoat hogfish (Bodianus axillans), saddieback hogfish (Bodianus baunulatus) dianals hogfish (Bodianus baunulatus) dianals hogfish (Bodianus perdilio) yellowlin emperor (Lethrius goldsaccie hogfish (Bodianus perdilio) yellowlin emperor (Lethrius trocineus), river snapper (Lutarius argostimaculatus), rosy jobfish (Prisipomordes filamentosus), king mackerel (Scomberomorus commersun), tomato rockood (Cephalopholis sonnerati), white-edged rockood (Epinephelus albomarginatus), brown-spotted rockood (Epinephelus (Palprostigma)), imalabar rockood (Epinephelus malabaricus), halfmoon rockood (Epinephelus nyufaus), engishinan (Chrysoblephus anglicus), siruger (Creysoblephus puniceus) and biteskin (Polystoganus cocruleopurctatus), in such quamites and at such turnes as the Permanent Secretary. Fisherios and Manno Resources may allow by specific permit	Full duty
	03 04	01.04	4	Mackerel, horse-mackerel, snock, kingkilp, sofe, angelifish (Bramairan), black martin (Makaira indica), bigsicale mackerel (gastoro) (Gasterothisma melampis) dorado (mai mai) (Coryphacha hopurus), moon fish (opa) (Lampm reguis), od fish, smooth (escolar) (Lepidocybium flavobrunneum) od fish, rough (Ruveltus preliausus), sawara (Acathocybium solandri), sail fish (istophopus platiplerus), striped martin (Fetrapturus audax), shortbill spear fish (sitiyanti) (Telrapturus angustrostris), sword fish (Xiphids gladius), rabbon fish (Lepidopus caudatus), monk (Lophius piscalonius), cavebass (Dinoperca pelersi), lyretail hogfish (Boctanus anthickfes), turricoid hogfish (Bodianus avi aris), saddleback hogfish (Bodianus bilurutiatus), dahals hogfish (Bodianus dahal), Ined hogfish (Bodianus bilurutiatus), goldsaddle hogfish (Bodianus perdito), yullowfin emperor (Lethinius roccineus), river snapper (Lutjanus argenilmaculatus), fuct post jobfish (Phisipomordes (Ilamentosus), king mackerel (Soomberomorus commerson) toniato rockcod (Cephalopholis sonnerab), while-edged rockcod (Epinephelus albomarginatus), brown-spollod rockcod (Epinephelus chiorostigma), malabar rockcod (Epinephelus malabancus), rockcod (Epinephelus nivulatus), énglish man (Chrysoblephus anglicus), singer (Chrysoblephus puniceus) and blueskin (Polysteganus coeruleopunctatus). In such quartities and pasuch times as the Permanent Secretary Fisheries and Manne Resources may allow by specific permit	Ful: duty
					-

	Act No. 20, 1998		199 6	CUSTOMS AND EXCISE ACT, 1998	
	D4. G 0	01.02	29	Oarry produce of headings Nos. 04.01.04.02.04.03.04.04.04.05 and 04.06. in such quantities and at such times as the Permanent Secretary: Agriculture. Water and Bural Development may allow by specific permit Provided that such permit shall be issued under such conditions as may be agreed upon by the Governments of South Africa, Botswana Lesotho, Swaziland and Namibiar Provided further that goods obsered in terms of this robate item shall not be removed to the area of Bolswana, Lesotho, Swaziland or South Africa.	Fu≣ duly
460.02	00.CC	01 00	06	Potatoes, dried (eguminous vegetables, cereats and oil seeds, verified by the Permanent Secretary: Agriculture, Water and Rural Development that it can only be used for planting or sowing	Full duty
	12.05	01 (4	49	Rape seed, whether or not broken, in such quantities and at such times as the Permanent Secretary. Agriculture, Water and Burral Development may allow by specific permit.	f ull duly
	12 06	01.00	46	Sunflower seed, in such quantifies and at such times as the Permanent Secretary, Agricultura, Water and Rural Development may allow by specific permit.	Full dury
460.04	16,04	U1 00	41	Preparations based on minord, flavoured and cooked fish, frozentormed into products of an individual mass not exceeding 200 g. in such quantities and at such times as the Permanent Socretary; Environment and Tourism may allow by specific permit	Full duty
	22 07	C1 04	åЯ	Erhyl alcohol, entered for use for the same purpose as provided for in any robate from in Schedule No. 6	The duty in Part 2 of Schedule No I less the amount not rebated in Schedule No 6
460.06	28.35	01.00	45	Calcium hydrogenorthophosphate (dicalo umphosphate), in such quantities and all such times as the Permanent Secretary. Trade and Industry may allow by specific permit.	Full duty
	29 93	02.00	47	Tetrachic rostny energisch quantoes and at such times as the Permanent Secretary. Tradu and rixtustry may allow by specific permit	Full duty
	29.17	01.00	42	Phylodic anhydrade, in such quantities and at such times as the Permanent Secretary. Trade and industry may allow by specific permit.	Full duty
	38 17	01 00	41	Mixed alkylbenzenes in such quantities and at such times as the Permanent Scoretory: Tradiq and industry may within by specific permit	Full duty
	3824 7	01.05	52	Mixtures containing dichloros/fuoromet/and or trichlorofuoromethane or both, in such quantities and at such times as the Permanent Shorelary Trade and locustry may allow by specific permit.	Full duty less the duly in Section A of Part 2 of Schedule No.
		02 05	57	Mixtures containing chlinicadhoromethane or more-calcropental fluoroethane or both	Full duty less the duty in Section A of Part 2 of Schedule No. 1
460 07	30 17	82.60	41	Tubes, types and hoses, of plastics, which at a temperature of 120°C have a shrinkage coefficient of 15 our cent or more intriprestructions, specially designed for the protection insufation and strain relief of wire, cable cable conts and the like form aliration, corresponding moisture.	≠u duly
	33 19	00 00	4 5	Plates, sheets, film, for and strip, intipoverthylene terephtralistics, self-adhesive, with removable protective substances, entered on or before 12 April 1997, in such quantities and subject to such conditions as the Permanent Secretary. Trade and Industry, may have allowed by specific permit issued on or before 12 April 1996.	Fu. duly
	40.02	01.00	40	Polybularliene stylene rubber in such quantities and at such times as the Permanent Secretary. Trade and Industry may allow by specific permit.	Fig. duty tess
		92 ON	45	Polybutadiene rubber, enlered on or before 25 August 1936, in such quantilities as the Permanent Secretary. Trade and frontifry may have allowed by specific permit issued on or before 25 August 1995.	11izką Full duty
	JC11 91	0,06	62	New preumatic tyres of rubber having a "horizing borie" or similar thread verified by the South African Bureau of Standards that it can only be used on agricultural fractions	Full duty
46D.10	48 02	01.64	44	Uncoated paper and paperhoard, of a wind used for writing, printing or other graphic purposes, and purch card stock and purch tape paper, in rolls or sheats, of a value for duty purposes not exceeding NS265 to	Full duty
	45 03	dir oa	40	Celluloso waxking, for the packing of Iresh fir. 1	Fall daily

	Act Nn.	20, 1998			CUSTOMS AND EXCISE ACT, 1998	
	48.04	01 04	47	who •s ri 312 01 •	ed kraft paper and paperboard, in roks or sheets, cleared by a person- eg stered to clear goods under rebate of duty in terms of rebate item- in Schedule No. 3. for use as cover paper for the protection of shoe during manufacture	Full duty
	48.05	01:04	43	person : rebate	ncoated paper and paperboard, in rolls or sheets, cleared by a who is registered to clear goods under rebate of duly in ferms of fem 312.01 in Scredule No. 3, for use as cover paper for the on of shoe uppersiduing manufacture	Fu!' duty
		02 04	48	Other or	ncoated paper and paperboard, in rolls or sheets, of a value for duty is not exceeding NS2651.	Fut duty
	48.0B	01 04	42		proof paper and paperboard	Fu: duty
	48.1D	O1 D4	46	Graphib	sæd paper	Fu: duty
	45.11	01 D4	42	Bottle to	ssue paper, lined	Fu. duly
		02 04	47		nd gaperboard, impregnated with oil, unprinted, of a mass of less g/m²	Full duly less 7,5%
460,11	90 ON	01-00	OI	iu 52,12 62 01 lo the Per confica that an Permun	and lexible articles falling within headings Nos. 51.06 to 51.13, 52.04 and textble articles falling within headings Nos. 51.06 to 51.13, 52.04 and 55.408, 55.08 to 55.16, 60.03, 60.02, 61.01 to 61.15 and 62.12, entered on pribefore 30 Scotomber 1996, at such places as manert Secretary. Trade and froustry may specify by means of a telephortying the amount of duty which may be rebated. Provided application for such certificate shall not be considered by the entities and industry unless the applicant proves that	No! exceeding
					is a ringistered expense who has expensed not less than 2,5 per cent of the value of his or her turnover during the 12 month period ending	the amount of duty specified in the certificate
					31 March 1994 and 31 March 1995;	
				(b)	received payment for the goods exported from the consignee and the payment has been repathwied in the common customs area; and	
					has correctly utilized concessions granted to him or their by the Permanent Secretary Trade and Industry in terms of any provision under Schuduln No. 3, 4 or 5	
				Provide	d lumber (Na) -	
				(1)	the amount of duty rebated shall soll exceed -	
					 10 per cent of the value of yarns exported; 	
					(ii) 15 per cent of the value of labrics exported; and	
					(iii) 30 per cent of the value of clothing exported:	
					the value of any goods mains factured from raw materials entered by the exporter in terms of any provision in Schedule No. 3, 4 or 5 is not included in the value of goods exported in the calculation of meamount of duty which may be rebated.	
				(3)	the Permanent Secretary: Trade and Industry may impose further conditions without prior rotice; and	
				(4)	the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her	
		US GC	06	to 52,12 58,03 % 62,01 in for the Secreta specify applicat	and textile anicles falling within headings Nos. 51.06 to 51.13, 52.04; 53.11.54.01 to 54.08, 55.08 to 55.16, 56.03.58.01 to 58.04.58.06, 58.10.58.11.59.03.59.06.59.07.60.01. 60.02.64.01 to 61.17. 62.17 and 63.01 to 63.04, enlared on or before 30 September 1999 purposes of this provision, all such places as the Permanent ny: Trade and Industry may specify by means of a certificate of the amount of duty which may be rebated. Provided that an bor for such certificate shall not be considered by the Permanent ny. Trade and industry unless the applicant proves that he or ship.	Not
					,	exceeding the amount of duty specifie

duty specified in the corbicate

is a registered exporte: who has expended textiles and textile articles manufactured in the common customs area during the period having commonded 1 April 1995 and ending 31 Margh 1998, $\{a_i\}$

CUSTOMS AND EXCISE ACT, 1998

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	ACT . Wh 21	04 1.770			CCSTOMS AND EXCISE ACT, 1998	
				ıbı	received payment for the goods exported from the consignee and the payment has been regalizated to the common customs week.	
				(c)	has correctly utilized concessions granted to him by the Permanent – Secretary Trade and Industry in terms of any provision under – Schedule No. 3, 4 or 5; and	
				바	has compled with the guidelines, rules and conditions of the schome published by the Permanent Secretary: Trade and 'nousity.	
				Provide	d lurther that -	
				(1)	the amount of duty repailed shall not exceed -	
					(i) 10 per cent of the value of yarns exported.	
					(ii) 15 per cert of the value of fabrics exported.	
					(iii) 20 per cent of the value of household textiles exported, and	
					(iv) 30 per cent of the value of clothing exported:	
				(2)	the value of any goods manufactured from raw materials entered by the exporter in forms of any provision in Schedule No. 3, 4 or 5 is not included in the value of goods exported in the calculation of the amount of duty which may be reballed.	
				(3)	the Permanent Secretary. Trade and Industry may impose further conditions without prior notice, and	
				(4)	the contribute or amended certificates shall be torwarded directly to the Commissioner for rotation by him or her	
	52 01	0.04	40	quanet Secreta	not carded or combed, ginned but not further processed, in such es, at such times and subject to such conditions as the Permittent my Agriculture. Water and Rural Development may allow by specific	
	5407 61	0*.06	69	mass o conjain combe scarf d August	fabrics of synthetic filament yain containing 85 per cent of more by I non-textured Naments (excluding crops and secretical Indias not ing Notured Haments. (abries containing combed wool or other training that of a mass of 342 g/m² or more and tabres printed with exigns) entered for the purposes of this provision on or before 22 1897, in such quantities and of such values as the Permanentary. Trade and Industry, may have allowed by specific permit.	Full duty less the grater of 45% with a max-roun of 1000c/kg or 6800k/kg
	63.09	02.04	42	mante wrid-d other o condition	everconits, ion-coats, remocats, andraks, ski-jackets, duffig-coats, spakss, and similar clothing anticles (excluding wire-jackets and realizable), of word, animal hair or adrylic fibres, in bales riol containing othing articles, in such quantities, at such times and subject to such sist as the Permanent Sporetary. Trade and Industry, may at 6w by a permit	Full duty fess
		03 04	47	ski jadi elassih timas a	lothing (excluding worn over-coats car-coats raincoals, anoraks, less, duffle-coats, marries, parkas and similar coothing articles), able within subhanding no 6309.00.17, in such quantities, at such resulting subject to such conditions as thin Pormanent Secretary. Trade justry, may allow by specific permit	Fi.) duty less
460.13	70 10	C1 O0	41	beer, t	bottles of a metric capacity, for the packing of mineral water, vine and spirituous beverages, in such quantities end at such as the Permanent Secretary: Trade and industry may allow by a permit	Full duty
460.14	7:17 19	01 06	62	engrat of an i	ets and pendants, of steinless steel, incorporating a plate red with medical insignia for engraving with medical particulars advidual, in such quantities and at such times as the Permanent ary: Trade and Industry, may allow by specific permit	Full duty
460.15	72 00	01 00	21	1995, Indust	nd steet sheets, coated with tin, entered on or before 30 June in such quantities as the Permanent Secretary: Trade and ry, may have allowed by specific permit issued on or before 23 ther 1994	Full duty
	72 19	01.00	49	a (hick and at	led products of studiess sleet, of a width of 600 mm or more and of ness of 1,22 mm or more, whether or not in colls, in such quarchies such times as the Permanent Secretary: Trade and Industry may by specific permit	Full duty
		05 00	44	Flat-ro a thick and at	red products of slainless steel, of a width of 600 mm or more and of ness of less than 1.22 mm, whether or not in cols, in such quantities such times as the Permanent Secretary. Trade and Industry may by specific permit.	Full duty
	-:			-3.211	×	- 3 -4

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	Act No.	20, 1998		CUSTOMS AND EXCISE ACT, 1998	
	72 20	01 QG	47	Flat-rolled products of stanless steel, of a width of loss than 600 mm and of a thickness of 1,22 mm or more, whether or not in coils, in such quantities and at such times as the Permanent Sucretary. Trade and Industry may allow by specific permit	Fa'l сату
		02 GC	41	Flat rolled products of stabless stem of a width of less than 600 min and of a thickness of less than 1.22 mm, whether or not in coils in such quantities and at such limes as the Promanent Secretary. Frade and Industry may allow by specific permit.	Full duty
	73 03	01.00	40	Tubes and pipes of iron or sieet, for use as steam boiler, superneater and economistic liabing, in such quantities and at such times as the Promotion Secretary Trade and Industry may allow by specific permit	Fall duty
	73 04	01 00	47	Tubes and piges of iron or sleet, for use as steam boiler, superheater and economiser taking, in such quantities and at such times as the Permanent Secretary. Trade and industry may allow by specific permit.	Fall duty
	73.05	01 OC	43	Tubes and pipes of iron or sides, for use as steam boiler, superheater and economises litting, in such quantities and at such times as the Permanent Secretary Trade and industry may allow by specific permit.	€all duly
	73 08	ni cc	40	Tabes and pipes of non or sleet, for use as steam boiler, superhealer and accommise taking, in such quantities and at such times as the Prendament Secretary Trade and Industry may allow by specific permit.	Fu doly
	76.06	01 94	47	Aluminium plates, sheets and strip, of a thickness not exceeding 10 mm, toiled, covered on one or both sides with paint or enamed in such quantities and at such times and subject to such conditions as the Permanent Secretary. Trade and industry may after by specific permat.	- Fu ⁿ duly
460 16	84 C8	01 00	40	Compression Ignition engines as defined in Additional Note 3 to Section XVI of Schedule No. 1, being stationary engines, in such quantities and at such times and subject to such conditions as the Permanent Secretary: Trade and Industry may allow by specific permit	Fu dow
	85 00	01.02	21	Parts, certified by the supplier to have been manufactured for use solely or principally in "adiotelephonic transmission and reception apparatus for operation in the frequency ranges 1.6 to 26 magaheriz and 116 to 136,975 magaheriz	Full duty
		02.02	26	Parts of radar apparatus and radio navigational And apparatus, used for naulical and aeronaulical purposes.	Full duty
	85 28	0104	42	Surveillance systems, incorporating a thermal imaging cameral monitor power supply unit, control console and telernating transmitter and recover	Full duly
		02.04	47	Video monitors. Provided that a certificate of the South African Bureau of Standards is presented at the time of entry that the video monitors have more than 600 resolution lines	Full duty
	85 36	0104	44	Electrical apparatus for ewitching or protecting electrical culculs, or for making connections to or in electrical cricuits, for a voltage not exceeding 1 kV, of flameproof, waterproof or watertight types. Provided that a conflicate of the South African Bureau of Standards is proserved at the time of entry that the apparatus is flameproof, waterproof or waterlight	Full duty less
460.17	87 CO	01.02	20	One motor vehicle or one motor cycle, with or without a side-car, specially designed or adapted for use by a physically handicapped person, subject to a permit issued by the Permanent Secretary: Trade and Industry after the Permanent Secretary: Health and Social Services certifies that such vehicle or motor cycle is adapted or will be adapted according to the needs of a handicapped person and that the vehicle or motor cycle is exclusively for use by such handicapped person and that similar vehicles are not ordinarity nor satisfactorily made in Namible: (i) provided such vehicle or motor cycle is not offered, indvertisod, tent, hired, leased, piedged, given away, exchanged, so d or otherwise disposed of without the provided in the Permanent Secretary: Trade and industry willing a period of 3 years from the date of entry under this rubate term Provided that any one of the foregoing acts with such vehicle or motor cycle within a period of 3 years from the date of entry a terms of this rebate item shall be allowed only once cycle 1 able to the payment of duty; and (ii) a rebate of duty in terms of this rebate item shall be allowed only once per person during a poince of 3 years or such shorter period as the Permanent. Secretary, Trade, and Industry, may in exceptional circumstance) dende	Ful dioly
	87.0C	02 02	25	Motor vehicles for the transport of passengers, subject to a permit issued by the Permanent Secretary. Trade and Industry after the Permanent Secretary releasts and Services certified that such vulnidos arm specially designed or have been or will be adapted according to the requirements for the transport of physically disabled persons and that such vehicles be for the exclusive transport of such disabled persons and that similar vehicles are normally not satisfactorily manufactured in Namibia provided.	Full-duty

0_				Government Gazette 30 June 1998	No. 1908	
	AgeN	o. 20, 1998	ĸ	CUSTOMS AND EXCISE ACT, 1998	_	
				(i) that such vehicles are not offered, advertised, tent, hired, leased pledged, given away, exchanged, sold or otherwise disposed of without this prior consent of the Phirmanent Secretary. Trade and industry within a period of three years from the date of entry under this reballs tem. (ii) that any of the foregoing acts with any such vehicles during a period of three years from the date of entry in terms of this reballs thin shall cender such vehicles, either to the payment of duty in accordance with the regulations.		
	8701 20	01.06	63	Road tractors for somi trailers, cleared by motor vehicle manufacturers approved by the Permanent Secretary. Trace and industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in tension thin coles in this rebate domi	
	87.02	01 04	44	Motor vehicles for the transport of ten or more persons including the crivery cleared by motor vehicle manufacturers approved by the Permanent Secretary. Trade and Industry in terms of Additional Note 1 to Chapter 98 of Schedula No. 1	Not. exceeding the daily as calculated in terms of the notes to this robate item.	
	87.03	01 04	40	Motor cars (including station wagons), cleared by motor vehicle manufacturers approved by the Permanent Secretary: Trock and Industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in terms of the notes to this rebase item	
	87 O4	01.04	47	Motor vehicles (for the transport of gnods (nxcluding motor vehicles of subseading No. 8704.10) cleared by motor vehicle manufacturers approved by the Permanent Secretary. Trace and industry in terms of Additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as satisfaction forms of the notes to this retate form	
	B7.06	01.04	44	Chassis fitted with engines, for motor vehicles of headings Nos. 87 D* To 87.05 (excluding those for vehicles of subhreading Nn. 8704 10) closined by motor vehicle manufacturers approved by the Permanent Secretary Trade and industry in terms of additional Note 1 to Chapter 98 of Schedule No. 1	Not exceeding the duty as calculated in terms of the notes to this rebate item	
				Notes		

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- For the purposes of this rebate flem the extent of rebate "not exceeding the outy as calculated in terms of the notes to this rebate item" moans the customs duty payable must be calculated on a value determined as follows:
 - The value for customs duty purposes of motor vehicles imported less the value of any excess duty free allowance as calculated in the quarterly account of a manufacturer of specified motor verscles (as defined in Note 7 to rebate dem 317.04) and less the value of an import rebato credit cartificate in respect of motor vehicles, provided for in this item, automotive components and automotive tooling exponent.
 - For the purposes of paragraph (i) above the value of the excess duty tree allowance and the value of an import rebate credit certificate shall be reduced by 25 per cent if the rebate is used for the import of specified motor vehicles. No adjustment shall, however, be made if the import rebatilionist, certificate is in respect of specified motor vehicles exported.
- These notes are only applicable to the ordinary duly specified in Part 1 of Schedule No. 1

Full duty less 13.2%

Funduty less 19%

Fo≅ duly less 19%

Full duty less 13,2%

Full duty less 13.2%

No. 1900			Government Gazette 30 June 1998			
	Act No.	20, 1998		CUSTOMS AND EXCISE ACT, 1998		
460.23	00 00	01 0a	03	Goods imported or cleared from a customs and excise warehouse by a person who	Full duty less the duty in Section Biofi Part 2 of Schedule No	
				is certified by this Primitation's Secretary. Mines and Energy to be a person who, in Namibia (including the territorial waters and the confinential strelf of Namibia). (1) prospects for notural oil or natural gas in forms of a prospecting liquide or a prospecting subfease. (2) Immes natural inition natural gas whigher or init in terms of a mining lease. (3) Inside only person referred to in paragraph (1) or (2). Subject to the approval of the said Permanent Secretary, is a person including if a crimpany any subsectary of such company) referred to in paragraph (1) or (3) who supplies such goods direct to any person or to any contractor of any person referred to in paragraph (2) for use in the manufacture of any person referred to in paragraph (2) for use of the manufacture of any person with the prospecting for on ming of natural of or natural gas, in such quantities and at such times as the Permanent Secretary. Trade and industry may affew by specific permit resoluting. (a) Institute their and residual fuel oil. (b) Igoods for the personal use of any person, and (c) Igoods for the personal use of any person, and (d) Igoods for use in the exportation or recovering of any product other than natural of or natural gas or in the processing or distribution of natural gas or in the processing or distribution of natural of or natural gas. Note:		
46D.24	00 00	91 00	05	equipment, installation or device which has been did veted to the person referred to in paragraph (2) Accessories for public transport-type passenger motor vehicles of subheading No. 8702,10.10 in Schedule No. 1, entered on or before 15		
				December 1996 in such quantities as the Permanent Secretary: Trade and Industry, may have allowed by specific permit issued before 15 December 1995	Full duty	
460.25				Goods, in such quantities, at such times and under such conditions, as the Pormanent Secretary: Agriculture, Water and Rural Development may allow by specific permit		
	0201.10	01.06	60	Carcasses and har-carcasses of bovine animals, fresh or chilled	Full duty less	
	0201.20	U1 0G	68	Cuts with bone in (excluding carcasses and half-carcasses) of boying animals, kesh or chilled	Full duly less	
	0201.30	01.06	65	Bonekes; minal of bovine animals - fresh or chilled	Funduty fess	
	C202.10	01.06	67	Caucasses and half-carcasses of boyine animals, trozen	Full duty less 13.8%	
	0202 20	01.06	64	Curs with bone in (excluding cardasses and half-cardasses) of bovine animals, frozen	Full duty less	
	0202 30	91.96	61	Bonuless innat of bound animals, frozen	Full duty less 32%	
	0204 10	01 06	64	Carcosses and half-carcasses of lamb, fresh or chilled	Full duty less 19%	
	0204.23	Q1 06	65	Carcasses and half-carcasses of sheep, fresh or c/wied	Full duty less 19%	
	0204.22	01. 06	Б3	Cuts with bone in (extuding cardadses and half-cardasses), of shirep, fresh or chilled	Full duity less 13.2%	
				According to the second	5 . .	

Boniess meal of sheep, fresh or chilled

Outs with bode in (extuding carcasses and half-carcasses), of sheep, frozen

0204.23 01.06

0204-30 01.06

0204 41 01 06

0204.42 01.06

0204.43 01:06

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C94.05 01.06 69 Misar of 'goats, fresh, chiled or frozen	Act	No. 20, 19	998	CUSTOMS AND EXCISE ACT, 1998	
Milk and cream, not concentrated nor containing added sugar or other sweetening matter. Iresh sweetening matter. Iresh with the sweetening matter. Iresh provider. Milk and cream concentrated or containing added singur or other sweetening matter, in powder. Milk and cream concentrated or containing added singur or other sweetening matter, in powder. Milk and cream concentrated or containing added singur or other sweetening matter. Milk and cream concentrated or containing added singur or other sweetening matter. Milk and cream concentrated or containing added singur or other sweetening added singur or other sweetening matter. Milk and cream concentrated or containing added singur or other sweetening added singur	0204.50	01.06	69	Meat of goals, fresh, chilled or frozen	
Milk and cream concentrated or containing added shight or other sweetening muter, in provider. Full duly loss 1928	04 01	01 04	45	Milk and cream, not concentrated non-containing added sugar or other sweetening matter, Iresh	Full duty less
C4.05 01.04 45 Duttor and other fals and busined from milk Full dury less 13.8% and 0.104 41 Charesh (excluding cheddar and swhelmik choose) Full dury less 19.8% and one of the choice of the cooked by steerming or the boiling in water, mouzed, florage or otherwise preserved, wholher or not containing added sugar or other sweetiening matter. O7.08 10 01.06 63 Perus (Pisuati salavam), shelled or inshelled, fresh an chilled Cooked by steerming or boiling in water, brown or cooked by steerming or boiling in water, brown or cooked by steerming or boiling in water, brown or cooked by steerming or boiling in water, brown or cooked by steerming or boiling in water, brown in cooked or cooked by steerming or boiling in water, brown in cooked or cooked by steerming or boiling in water, brown in cooked or cooked by steerming or boiling in water, brown in cooked or cooked by steerming or boiling in water, brown in cooked or cooked by steerming or boiling in water, shelled or unshelled. O7.10.21 01.06 62 Peas (Pisuan salavam), (uncooked or cooked by steerming or boking in water) shelled or unshelled. O7.10.21 01.06 62 Peas (Pisuan salavam), (uncooked or cooked by steerming or boking in water) shelled or unshelled. O7.10.21 01.06 62 Peas (Pisuan salavam), (uncooked or cooked by steerming or boking in water) shelled or unshelled. O7.10.21 01.06 63 Dried vegetables (excluding polatoes) whole, cut, stock, bruken or in powder, but not further prepared. O7.10.22 01.06 63 Dried chickpook (gerbourding polatoes) whole, cut, stock, bruken or in powder, but not further prepared. O7.10.23 01.06 63 Dried chickpook (gerbourding polatoes) but not further prepared. O7.10.25 01.06 63 Dried chickpook (gerbourding polatoes) whole, cut, stock, bruken or not storned or spill. O7.10.26 01.06 64 Dried polatoes, whether or not storned or spill. O7.10.27 01.06 65 Dried chickpook (gerbourding spill), shelled, whether or not storned or spill duty, ress. O7.10.26 01.06 67 Prans, dired. O7.10.27 01.06 60 Dried chickpo	C4 02	01:04	46		Full duly less
Choesin (excluding chediar and Swheimilk choosis) Pull duty less 1918 Or 08 01 04 44 Brids 'egys, not er shret, and egg yotes direct cooked by steaming or by boiling in water, mourbact, florage or correvise preserved, whother or not containing added sugar or other swertering matter. Or 07 00 01 04 49 Vergetables (excluding potatices and legiminicus vergetables) jumisockied or cooked by steaming or boiling in water, florage. Or 10 01 04 49 Vergetables (excluding potatices and legiminicus vergetables) jumisockied or cooked by steaming or boiling in water, florage. Or 10 01 05 59 Legiminicus vergetables (excluding potatices) great relativistic florage. Or 10 01 06 67 Pesalogic (incooked or cooked by steaming or boiling in water), floraged or cooked or cooked by steaming or boiling in water), shelled or unshelfed, florage in the shell of the shell o	04.05	01 04	45	Buttor and other fals and p. s derived from milk	Full duty less
Berds inggs, not restine, and regis yost direct cooked by steaming or by boding in water, modified frozen or otherwise preserved, whother or not containing added stugat or other writeries in grantler	04 06	01 04	41	Chaesn (excluding chedgar and sweetmilk choose)	Full duly less
07 10 01 04 49 Vegetables (excluding polatoes and legaminicus vegotables) turnockiet or cooked by steaming or burning in water), frozen. 7.15 0710 01 06 67 Potalogic (uncooked or cooked by steaming or burning in water), frozen. 9710 01 05 59 Leguminicus vegotables (excluding press (Pigum relinivinin) (uncooked or cooked by steaming or burning in water), shelled or unshelled, frozen. 9710 01 06 62 Peas (Pigum advivini), (uncooked or cooked by steaming or busing in water) shelled or unshelled, frozen. 9712 01 00 41 Dined vegetables (excluding polatoes) whole, cut, sicked, bruken or in powder, but not further prepared	04 08	01 04	44	bailing in waler, moulded, frozen or otherwise preserved, whother or not	Fu: duty less
cooked by steaming of barmq in water), frozen. 9710 2 01 05 67 Potaloos (Lincooked or cooked by steaming or boring in water), frozen 5,8% 9,8% 9,8% 9,8% 9,8% 9,8% 9,8% 9,8% 9	0708 10	01.06	63	Pens (Pisum salivum), shelled or anshelled, Iresh or chilled	
O710 2	Q7 10	01:04	49		
0710.2 01.05 59 Leguminous vegitables (exclusing press (Pisum halivum) tancocked or cooked by stearing or boring in water), shelled or unshelled, frozen	071010	01.06	67	Potaloos (L/cooked or cooked by stearing or bolding in water), frazen $-$, $-$	Full duly less
Peas (Pisum sativum), (uncooked or cooked by steaming or boding in water) Sheffed or unshalled, frozer Full duty less 6 65°	0710.2	01 05	59		Full duty ress
07.12	0710.21	01.06	62		Full fluty less
0712.10 01.06 61 Dried polations, whether or not out or skeed, but not further prepared \$9.5% 67.5 0713.20 01.06 63 Dried chickpose (garboozes), shelfed, whether or not skinned or split \$6.5% 6.5% 6.5% 6.5% 6.5% 6.5% 0713.30 01.05 55 Dried beans (Vigna sep. Phaseolus spp.), shelfed, whether or not skinned or split \$6.5% 6.5% 6.5% 0713.90 01.06 64 Other divid leguminous vegetables, shelled, whether or not skinned or split \$4.8% 6.5% 0806.20 01.06 61 Grapes, dried \$5.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.8% 6.5% 0813.30 01.06 60 Achicots, dried \$5.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.8% 6.5% 0813.30 01.06 60 Achicots, dried \$5.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.8% 6.5% 0813.30 01.06 60 Achicots, dried \$5.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.8% 6.5% 0813.30 01.06 67 Pranes, dried \$5.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.8% 6.5% 0813.30 01.06 67 Pranes, dried \$5.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.8% 6.5% 0813.30 01.06 64 Achicots, dried \$5.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.8% 6.5% 0813.50 01.06 69 Mixtures of noted fruit of Chapter 8 \$5.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.50 per chickpose (garboozes), shelfed, whether or not skinned or split \$4.50 per chickpose (garboozes), shelfed, whe	07 12	01.04	41	Dried vegetables (excluding polatoes) whole, cut, Sided, bruken or in powder, but not further propared	Full duty less
0713 20 01.06 63 Dried thickpoas (garbonzos), shaked, whother or not skinned or split 66% 66% 66% 66% 66% 66% 66% 66% 66% 66	0712.10	01.06	61	Dried polatoes, whether or not out or sloed, but not further prepared π	Full duly less
C713 3 01 05 55 Dired beans (Vigna Sop., Phaseolus spp.), shelied, whether or not skinned or split. C713 90 01 06 64 Other oxed leguminous vegetables, shelled, whether or not skinned or split 4 8% C806 20 01 06 61 Grapes, dried	071320	01.06	63	Dried chickpoos (garbonzos), shelfed, whother or not skirined or split	Full duty less
O713 90 O1 06 64 Other circl leguminous vegetables, shelled, whethour or not skinned or split Full duty less 4 8%	07133	01 05	55	Oried beans (Vigna Sop., Phaseolus spp.), sheired, whother or not skinned or split.	Fu¶duly less
0805 20 01.06 61 Grapes, dried	09 E1 CO	01:06	64	Other cried leguminous vegetables, shelled, whether or nni skinned or split	Full duty less
D813 2D 01.06 67 Prones, direct	0806 20	01.06	61	Grapes, dried	Full duty less
0813 30 01 06 64 Applos, drind	0813-10	01.06	60	Approofs, dried	
O813 40 -01.06 -61 Other fruit, dried	0813 20	01.06	67	Prones, died	
0813 50 01 06 69 Mixtures of nots or direct froil of Chapter 8	0813 30	01 06	64	Applos, dnrxd	
8.8% 10.08 01.04 42 Buckwheat, milet and carrary seed, other cereals	0813.40	01.06	61	Other truit, dried	
9.6% 19.0: O1.04 40 Mali extract: food preparations of liour, meals, starch or malitiexenct, not containing codes or containing less than 40% by mass of codes calculated on a totally defatted basis, not elsewhere specified or included (excluding preparations for infant use, put up for rotal sale, gluton-free broad and cate mixtuses, conflicul and publishing powders), lood preparations of goods of headings Nos. 04.01 to 04.04, not containing codes or containing less than 5 per cent by mass of codes calculated on a totally different basis, not essewhere specified or included (excluding preparations for infant use, put up for retain sale, and pudding powders	0813.50	01.06	69	Mixtures of hals or direct trul of Chapter 8	
containing codes or containing less than 40% by mast of codes calculated on a totally defatted basis, not elsewhere specified or included (excluding preparations for maintuise, put up for rotal sale, gluting-free broad and catter mixtuses, comflictly and puckling powders), lood preparations of goods of headings Nos. 04.01 to 04.04, not containing doctor or containing less than 5 per cent by mass of codes calculated on a totally differed basis, not elsewhere specified or included (excluding preparations for infantuse, put up for retail sale, and pudding powders	10.08	01 04	42	Buckwheat, milet and canary seed, other cereals	
19 8%	19 ():	0104	40	containing cocoa or containing less than 40% by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excluding preparations for infant use, put up for rotal sale, gluting-free trood and code mixtures, comflour and pudding powdors), lood preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa or containing less than 5 per cent by mass of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excluding preparations for infant use, put	
1901.10 01 06 69 Preparations for infant use, put up for relatisate	1901.10	01 06	69	Preparations for infant use, put up for relail sale	Full duty less

Act N	o. 20, 1998		CUSTOMS AND EXCISE ACT, 1998	
19 02	01.64	47	Posta, whether or not cooked or sluffed (with mea) or other substances) or otherwise prepared, such as spagheth, macaroo, noodles, lasagne, gnucch, ravioli canneforii, couscous, whether or not prepared	Full duty less
21.05	C1.04	46	Food preparations not efsewhere specified or included (excluding pudding mixtures and ice-cream mixtures)	Full duty less 7.4%
2106.90	01.06	05	Pucking mixtures	Full duty less 19,8%
	02.06	67	lice-crisign in kluries	Full duty less 19,2%
24.01	04.04	45	Unmanufactured tobacco; tobacco relusin	Full duty less 8.8%
52.01	D (04	46	Culton, not carded or comped	Full duty less 12%

CUSTOMS AND EXCISE ACT, 1998

GOODS TEMPORARILY ADMITTED UNDER REBATE OF CUSTOMS DUTIES

Rebate		Rebate Code	C D	Description	Extent of Rebete	
470.00	Heading	Code	D	GOODS TEMPORARILY ADMITTED FOR PROCESSING, REPAIR, CLEANING, RECONDITIONING OR FOR THE MANUFACTURE OF GOODS EXCLUSIVELY FOR EXPORT NOTES: 1 Temporary admission of any goods under rebate item 470.00 shall be subject, revisits mutands, to the provisions of the rules for section 64. 2. The Commissioner may require the importer to register with him or her a rate of yield of the processed or manufactured goods that will be obtained per unit of the imported goods. 3. (a) Goods admitted under the provisions of rebate item 470.01 or 470.03 shall be used for the processed or manufacture of goods for exported within 12 months from the date of entry thereof (b) Parts admitted under the provisions of rebate item 470.02 shall be used and the goods submitted for repair, cleaning or reconditioning shall be exported within 6 months from the date of many exceptional, extend the period specified in each case for a further period the commissioner may, in circumstances which the domas exceptional, extend the period specified in each case for a further period the original smaller provided further that application for sixth extension is made prior to the expiry of the period of 12 months or 6 months, as the case may be 4. Liability for duty on any goods specified in rebate items 470.01, 470.02	Rebete	^
470,01	00.00	01 00	03	and 470 03 shall cease on production of proof that the goods imported have been used for repair, cleaning, reconditioning, processing or manufacture and the goods repaired, Coaned, reconditioned, processed or manufactured have been duty exported. Goods for processing, provided such goods do not become the		
410,01	WW	W 00	O.S	property of the importer	Full duty	
470.02	00 00	01.00	01	Goods for repair, cleaning or reconditioning	Full duty	
		02.00	3 6	Parts for goods femporarily imported for repair, cleaning or reconditioning.	Full dairy	
470.03	00.00	01.00	03	Goods cloared in terms of a permit leaued by the Permanent Secretary: Trade and Industry, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full daily	
480.00				GOODS TEMPORARILY ADMITTED FOR SPECIFIC PURPOSES NOTES:		
				 Unless otherwise specified in these notes, goods imported under this light: shall on importation be enlarged on form QA 560 and on re-exportation on form DA 550 or on such other form as may be specified by the Commissioner. Where articles cannot readily be identified by foreign seals, by marks, by numbers or other identification permanently fixed to them, by description, by photographs or by sampling, customs and excise marks or seals may be fixed to them. For the purposes of rebate item 480.20 we/fare material landed from a ship for temporary use achord by the crewfor a period not exceeding that ship is stay in port shall not be subject to entry on form DA 500 or QA 550 at specified in Note 1. International camets for the temporary admission of goods referred to in section 40 shall be accepted in lieu of import and export documents and a security for any duty in respect of rebate items 480 10, 480 15 and 480 35. 		-,
	:			5 For the purposes of rebate item 480.35 - (a) samples may be imported by - (i) commercial travellers and other representatives of times abrued who wall Namibia temperantly with their purpose for the purpose of securing orders: (iii) persons or firms established in Namibia, including agents for foreign hims, to whom samples may be sent by times abroad, free of charge, for the same purpose, and (iii) a prospective distinct in Namibia to whom sample is sent on free loan for respection and demonstration with a view to obstituting an order for similar goods. (b) except with the permission of the Commissioner only one sample of each description, range, type or colour of an article shall be a lowed temporary admission; and		

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				 (c) each sample shall be an article representative of a porticular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated heal of charge to prospective customers. 6 On re-exponent of the goods concerned: (a) such goods may be re-exported through any customs and excise office through which goods may be exported and may be made in more than one consignment; and (b) The documents produced at the time of entry shall be produced to the Controller and the goods shall be re-exported under the supervision of an officer. If so required by the Controller. 7 Except in respect of goods whiter an international carries, within the pend of validity of such carriet, and (b) In the case of goods whiter an international carries, within the pend of validity of such carriet, and (b) In the case of other goods, withis 6 months from the date of entry thereof or within such further pend as the Commissioner may. In exceptional circumstances allow. 8 The liability of the importer shall cease if he or her proves that the goods have been exported under the supervision of an office. 9 (a) On request by the importer, and subject to the permission of the Commissioner, temporary admission may by forminated by entering the goods for home consumption or by abandonment or destruction of the goods. (b) The provisions of rebale item 412.07 shall apply, mistalls mistands, to the abandonment or destruction of the goods. 	
480.05	00 00	01.00	ca	Concerned. Containers (excluding containers of terriff heading No. 98.09 of Schedulo No. 1) and other articles used as packing, whether or not filled at the time of Importation; Provided that such articles do not become the property of the Importer	Full duty
480.10	D0.00	01 00	02	Goods for display or use at exhibitions, fairs, meetings or similar	_
480.15	90 00	01 00	01	Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person	Full duty
480.20	00.00	01 00	60	Wellere material for seafarers for cuttural, educational, recreational, religious or sporting activities	Fall duty
480.25	00 00	0: 00	09	Instruments, appearatus and machines (including accessories therefor), for use by institutions approved by the Commissioner, for scientific research or advication	Full of Loty
480.30	an ca	01 00	09	Models, instruments, apparatus, machines and other pedagogic material (including accessories therefor) imported by institutions approved by the Commissioner, for educational or vocational training	Fu duly
480.35	00 00	01.00	08	Commercial samples owned abroad and imported for the purposes of being shown or demonstrated in Namible for the soliciting of orders for goods to be supplied from Abroad	Full duly
490.00				GOODS TEMPORARILY ADMITTED SUBJECT TO EXPORTATION IN THE SAME STATE NOTES 1. Temporary admission of any goods under rebate item 490.00 shall, except as may be provided for in any other note under this item. De-	,
				subject, mutalis mutandis, to the provisions of Notes 1, 2, 6, 7, 8 and 9 to repate item 480 00. 2. For the purposes of reteath item 490 05. (a) pallets temporately imported by a patient operator either laden or for kaoling with cargo for exercit, shall on application by the patient operator, if the Commissioner approves, be admitted without production of customs and excise documents either at importation or at re-exportation and without the furnishing of security. (b) the pallet operator shall keep records of patients temporately admitted and shall supply, as the Commissioner may require, detailed information regarding the movement of each pallet.	
490.03	A7 00	01:00	20	granted temporary akin ssion, mousting the dates and places of entry into and exit from Nambia. Private motor vehicles belonging to a person taking up temporary.	
490.05	00.00	01 00	20 09	residence in Namible	Full dufy
490.10	00 OC	01.00	09	Models or prototypes, to be used in the manufacture of goods	Fo¶ duty Fuirduty
490.11	00 00	01.00	00	Matrices, blocks, plates, and similar articles, on loan or bire, for printing illustrations in periodicals or books	Full duty
490.12	00 00	0100	05	Matrices, blocks, plates, moulds and similar articles, on loan or hire,	
490.13	00.00	C1 00	04	to be used in the manufacture of articles that are to be delivered abroad instruments, apparatus, machines and other articles to be tested by	Fu∎ duty
				the South African Bureau of Standards	Full duty

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490.14	00.00	00.÷C	06	Instruments, apparatus and machines, made available free of charge to a customer by or through a supplier, panding delivery or repair of similar goods	Fall Guty
490.15	00.00	01.00	ЭБ	Costumes, scenery and other theatrical equipment on foan or hire to dramatic societies or theatres	Fullduly
490.20	00 00	0:00	07	Animals and sports requisites (including yachts and motor vehicles) belonging to a person resident abroad, for use by that person or under his supervision in sports contests (including motor car railies and transcontinental excursions).	Fi.T duty
490.25	00.00	00.10	D5	Photographs and transparencies to be shown in a public exhibition or competition for photographers	Full duly
490.30	00.00	01.00	US	Specialised equipment arriving by ship and used on shore at gorts of call for the loading, unloading or handling of containers of tariff heading No. 86.09 of Schodule No. 1	Fu£ duly
490.35	00.0C	01.00	04	Pallets, whether or not laden with cargo at importation	Full duly
490.40	00.00	01.0¢	C3	Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, may allow by specific permit	Fu⊈ dury
490.50	00:00	G1 00	C1	Motor vehicles, yeachts and other removable articles (including spare parts and normal accessories and equipment therefor) imported by toreign tourists and travellers, resident in foreign countries for their own use	Full dury
490.60	∞ 60	Q1 00	62	Commercial road vehicles used in the conveyance of imported merchandise	Fuil duty
490.90	00.00	01 00	C4	Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, may allow by specific permit	Full sluty
		02 00	09	Goods not specified essewhere in Part 3, temporarily admitted for purposes approved by the Commissioner	Full duty

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CUSTOMS AND EXCISE ACT, 1998 PART 4

REBATES OF FUEL LEVY

Rebaie Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
495 00	UO CG	Ot CO	07	Goods in respect of which the fuel levy, together with the customs duty, where applicable, amounts to not less than NS2 500, proved to have been fost, destroyed or damaged on any single occasion in circumstances vis major or in such other circumstances as the Commissioner deems exceptional while such goods are a many customs and one se wanthouse or many appointed transitishes or under the control of the Office: (b) bring removed with deformed of payment of duty or under repaire of duty from a place in Namibal to any other place in terms of the provisions of this Act, or	Full fuel levy
				provided - (ii) no compensation in respect of the fuel lray or cliateris duty on such goods has been paid or is due to the owner by any other param. (iii) such ress, destruction or damage was not due to any negligence or flaud on the pain of the person table for the duty, and out of such goods did not enter into consumption.	

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CUSTOMS AND EXCISE ACT, 1998 SCHEDULE NO. 5

SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY

NOTES

- 1. A drawback or refund of the dulins part under Parts 1 and 2 of Schedule No. 1 and under Schedule No. 2 in respect of any imported goods specified in Column II of this Schedule, shall subject to the provisions of Section 84, and the regulations, be allowed to the extent stated in Column III of this Schedule, on compliance with the provisions of the item in this Schedule in which such goods are specified and of any notes approache in respect of such item.
- 2. Unless the context otherwise indicates. Notes Nos. A. Cland G of the General Notes to Schedule No. 1 and the section and chapter notes in the said Schedule shall mutatis mutantis apply to this Schedule.
- 3. Note 3 to Schedule No. 3 shall mutatis materials apply in respect of any expression relating to the extent of any drawback or rotated in Column III of this Schedule and for that purpose any reference to ordinary customs duty shall be deemed to include a reference to any artificial purposed for in Schedule No. 2 in respect of the goods in question.
- Any drawback or refund of duty specified in this Schedule in respect of any goods shall be subject to any rebate of duty allowed in respect of such goods.
- No drawback or refund of duly shall be due under this Schedule if the goods specified in any from the one arm used for a purpose not specified in such item poor to use for a purpose or compliance with a condition so specified.
- 6. Wherever the tentf hexding or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy item under which any goods are classified in Part 5 of Schedule No. 1 is quoted in any demin this Schedule in which such goods are specified, the goods so specified in such demin this Schedule shall be deemed not to include goods which are not classified under the said fault hexding or subheading or fuel levy item.
- 7. A drawback or retund of duty under this Schedule shall be paid only to the importer or person who paid the duty on entry for higher consumption of the goods in question, except if the Commissioner authorizes payment of such drawback or returns to any other person on compliance with such conditions as the or she may impose in each case.
- The provisions of item 534.00 shall not apply in respect of goods provided for mittern 412-19 of Schedulo No. 4 when intended for the purpose specified in that item.
- A drawback of surcharge paid under Part 4 of Schedulo No. 1, shall, subjects of the provisions of section 84, and the regulations
 to allowed to the extent stated in Column III of item 524 00:00.00/02.00, on compliance with the provisions of the item and
 of any notes applicable theroto.
- 10. A reference to customs duties in Parts 2 and 3 of this Schedule shall be taken to include a reference to surcharge.
- 1) A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of Part 4 of this Schedule shall, subject to the provisions of section 84 and the rules, be allowed to the extent stated in Column III of that Part in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
- r2 Any particulars in Column III in Part 4 at respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1.
- 13. A refund of the customs duty specified in new 533 00 or the fuel levy specified in item 540,00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, philosophia Commissioner authorises payment of such refund to any other person on compliance with such conditions as he or she may impose in each case.

CUSTOMS AND EXCISE ACT, 1998 PART 1

SPECIFIC DRAWBACKS OF CUSTOMS DUTIES

NOTES:

- 1 The crow-sions of the rules for section 84 shall mutalis mutantis apply in respect of any drawback claimed under this Part to extend the extend the Commissioner may require and for that purpose any reference to Schedule No. 3, 4 or 6 shall be deemed to include a reference to Part 1 of Schedule No. 5 and any reference to a drawback of duty.
- Any person desirous of claiming a drawback of duty under the provisions of any item of the Part in respect of any goods specified in such item, shall -
 - (a) apply to the Commissioner through the Controller, on a form approved by the Commissioner, for registration to out-tie form or her to such drawback and for registration of the promises where such goods will be used; and
 - (b) submit to the Controller with his or her application for registration, a statement indicating the methods he or she proposes to follow for the purposes of proving that any imported goods specified in the item in respect of which registration is sought have been used in the manufacture of the goods specified in such flom and that he or she is entitled to a drawback in respect of the duty on such goods.
- String registrant shall notify the Controller immediately, or in advance, of any change or contemplated change in the registered name under which he or she trades, the address of his or her registered premises, the mature of the goods obtained by him or her and the nature of the goods manufactured therefrom or the method by which it is his or her intercors to prove his or her claim to a drawback in respect of such goods.
- 4 The Commissioner may require that -
 - (a) the formula to be used by any registrant shall be registered with him or hor and if so registered no registrant shall depart from such formula except with the permission of the Commissioner; and
 - (b) any goods manufactured from any imported goods shall be given such identifying mark or number as he or she may decide and any declaration by such manufacturer for the purposes of this Part shall refer to such mark or number.
- 5 Any application for a drawback of duty shall be submitted to the Confroller on the prescribed form (form DA 66) together with an application for drawback on form DA 64 and such supporting evidence as the Commissioner may require
- 6 Every registrant shall establish and prove to the Commissioner the quantity of each class or kind of imported goods, actually incorporated of used in any exported goods and eso the quantity of waste of such imported goods incurred in the manufacture of such exported goods. I such waste is normal for the gnods in question, the Commissioner may accept a claim for a crawback of the duty on such imported goods actually incorporated or used in such exported goods and the normal waste incurred in the manufacture of such exported goods.
- No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the enus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. It such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authoriticated copy of the relative bit of entry from such person or arrange for such copy to be submitted to the Controller by such person.
- 8 Any claim for drawback of duty shall be based on the cuty paid on the consignments of the specified imported goods in this order in which they were acquired by the registrant or if this method is not practicable and different values or different rates of duty applied in respect of different consignments of such imported goods, the Commissioner may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods.
- 9 The Commissioner may accept a craim for a drawback of duty specified in any item of this Part and incorporated or used in any goods manufactured before and exported on or after the date on which the claimant in question was registered in terms of Note 3 growded the provisions of the said item and the relative notes have been otherwise complete with in respect of such mixels.
- 10 Adrawback under this Part shall be subject to production of evidence of the export of the goods in the manufacture, processing, limithing, equipment or packing of which the goods specified opposite any fault heading in Column II of this Part were used.

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CUSTOMS AND EXCISE ACT, 1998

Rejund	Tariff		C		Extent of	
tem	Heading	Code	O	Description	Orawback	
				ablitus 6 Aug Aburral pagangaré		-
601.00				ANIMALS AND ANIMAL PRODUCTS		
501.02	00 DE	44.00		FISH AND FISH PRODUCTS:	F	
	03 05	01.00	44	Salted lish, used in the manufacture of dripd hish.	Full duly	
	03.96	01 00	40	Crustaceans, fresh (live or disad), chilled or fruzen, for processing	Full duty	
	48 19	01 00	43	Containers of printed paper or paperboard (excluding corrugated), used for packing frozen lish and frozen fish products.	Full duty	
604.D 0				PREPARED FOODSTUFFS, BEVERAGES, SPIRITS AND TOBACCO		
04.01				MEAT, FISH AND SEA FOOD PREPARATIONS:		
	03.01	D1.00	49	Fish, live, used in the manufacture of fish products	Full daty	
	63.02	01.00	45	Fish, frash or chilled, used in the manufacture of fish products	Full duty	
	03 03	D1.00	41	Fish, frozen, used in the manufacture of fish products	Full duty	
	03.04	00 00	48	Fish f4ets and other fish meat tresh, chilled or frozen, used in the manufacture of fish products	Full duty	
	03.06	01 00	40	Crustaceans, fresh jiive o/ dead), chilled or frozen, used in the manufactors of crustacean products	Full duty	$\overline{}$
	21.03	01.00	40	Mustand sauce or soya sauce, used in the canning of fish	Full duty	
	70.10	D1.00	45	Glass jars, used as containers of fish products	Full duty	
	B2.05	01.00	42	Keys, for cans used for packing meat products	Full duty	
906.00	22.02			CHEMICAL AND ALLIED PRODUCTS		
506.01				PHARMACEUTICAL PREPARATIONS:		
	28.00	01.00	24	Magnesium carbonate and other inorganic chemicals and chemical cumpounds, used in the manufacture of medicaments	Full duty	
	29.00	0: 00	28	Acelytsalicylic acid and other organic chemicals (excluding caffeine, emeline, theobromine and natural menthol), used in the manufacture of		
	30.00	01.00	28	medicaments	Full daity	
				used in the manufacture of medicaments	Full duty	
06.09				CHEMICALS AND CHEMICAL COMPOUNDS:		
	85 45	01.00	40	Carbon electrodes (including graphile and semi-graphile electrodes), cylindrical, with a cross-sectional dimension exceeding 725 mm and with a longth exceeding 1900 mm, with or without nipples, used in the nianufactions of silicon.	Full duity	
506.10				LUBRICATING PREPARATION:	· a. oaly	_
••••	25.30	01.00	47	Molybderum disulphide, used in the manufacture of futricating preparations	Fall daty	`
	28 30	01.00	40	Wolybdenum disulphide, used in the mixturacture of tubricating preparations	Full duly	
07.00	20 30	0.00	-0	PLASTIC AND RUBBER GOODS	- on cony	
07.01				PLASTIC GOODS:		
, o - , o -	39 01	01.00	40	Ethylene polymers and copolymers, liquid or pasty and in blocks, lumps, powders and similar bulk forms, with a relative density not oxceeding 0.940 used in the manufacture of bags of plastics	Full duty	
	39.04	01 00	43	Polywhyt chloridu powder, used in the exhibitorie of floor and wall	_	
	39 19	01.00	46	coverings in the form of plate or tiles Ptales, sheets, strip, f /m and foil, of virigl chloride polymers or oppolymers, printed, used in the manufacture of floor coverings	Full duty	
	39 20	O1 D0	43	Plates, sheets, strip, film and for, of virigit chloride polymers or copolymers, printed, used in the manufacture of floor coverings	Full duty Full duty	
	39.21	01-00	43	Plates, sheats, strip, film and foil, of vinyl chloade polymers or copolynums, printed, used in the manufacture of floor coverings	Full duty	
11.00				TEXTILES AND TEXTILE PRODUCTS	· on cony	
11.01				CHENILLE GOODS:		
W.144	62.09	61.65	e 0			
	52 08	01 00	48	Woven labors of cotton, used as a base tabasis in the manufacture of chemile goods	Full duty	
	52 09	·0100	44	Woven fabrics of cotton, used as a base fabric in the manufacture of changle goods	Full duty	

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	52 10	01.00	41	Woven fabrics of cotton, used as a base labric in the manufacture of chemical goods.	Full dury
	52 11	01.00	48	Wover factors of cotton, used as a base labora in the manufacture of chemile goods.	Fi. i duty
	52.12	01.00	44	Woven fabrics of cotton, used as a base fabric in the manufacture of checille goods	Full duty
511. 02				NARROW FABRICS (WOVEN OR CUT):	
	61 67	01.00	46	Yarr of combed sheep's or lambs' wool, used in the manufacture of narrow wover labrics	Full duity
	51 08	ប៖ 00	46	Yakn of fire shimal hair, used in the manufacture of narrow woven labrics	Full duty
	52 04	01.00	44	Yaur of cotton, used in the manufacture of narrow woven labrics	Full duty
	52.05	0100	40	Yaim of collon, used in the manufacture of narrow woven labries	Full duty
	52.00	01 00	47	Yarn of colton, used in the manufacture of narrow woven fabrics	Full Curty
	52.08	U1 00	45	Woven labres of cotton, used in the manufacture of cull bindings and waistbanding	Full duty
	52 09	01.00	46	Woven labrics of cotton, used in the manufacture of cut bindings and warstbanding	Full duty
	52 10	01.00	43	Woven labrics of cotton, used in the manufacture of cut bindings and waistbanding	Full duty
	52.11	0100	47	Woven labrics of collon, used in the manufacture of cut bindings and waistbanding	Fe't duty
	52 12	01.00	46	waistbanding	Full duty
	53.06	01.00	40	Flax yarn, used in the manufacture of narrow woven fabrics	Full duty
	53 07	01 00	47 43	Yarn of vegetable libros, used in the manufacture of narrow woven tables	Full duty
	53.08	01.00	42	Yarn of vogelable libres, used in the manufacture of narrow woven fabrics.	Full duty
	54 01 54 02	01.00	49	Yaor of man-made libres (filament yarr), used in the manufacture of narrow woven labrics. Yarr of man-made libres (filament yair), used in the manufacture of narrow	Full duty
				woven labrics	Full duty
	54 03	01.00	45	Yare of man-made libres (lilament yarn), used in the manufacture of narrow woven labrics	Full duty
	55 08	G1.00	40	Yarn of man-mude staple libros, used in the manufacture of narrow weven fabrics	Full duty
	55 09	C1.00	47	Yarn of man-made staple libres, used in the manufacture of narrow woven factics	Full đượ
	\$5.10	01 60	44	Yarn of man-made slaple hores, used in the manufacture of narrow woven fatorics	Full duty
511.03	56 05	C1 00	45	Metalksod yarn lused in the manulanture of narrow woven fabrics IMPREGNATED OR COATED TEXTILE FABRICS;	Full duty
	54 (18	01.00	49	Woven fabrics of cellulosic filament yarn, used in the manufacture of impregnated or coaled textile fabrics	Full duty
	55 16	01 00	44	Woven labrics of collulosic staple fibres, used in the manufacture of impregnated or coated textle fabrics	Fullduly
	60.01	01 00	42	Kniffed or crocheled textile fabric, used in the manufacture of impregnated of coated trixile fabrics	Full duty
	PO 05	ő. uu	49	Kin field or procheted texture latino, used in the manufacture of impregnated or coated texture fabrics	Full duty
511.04				KMITTED AND CROCHETED GOODS;	
	51.07	97.00	43	Yaur: of combed sheep's or lambs' wood, used in the manufacture of Knifed or crochered goods	Full duty
	5' OB	D1.00	44	Yarn of line animal hair used in the manufacture of knitted or crocheted goods	Full duty
	52 C 5	01.00	44	Yant of cotion, used in the manufacture of knifted or crochered goods	Full duty
	52.06	01.00	40	Yarn ni curton, used in the manufacture of knifted or crocketed goods	Full duty
	54 02	01.00	45	Yain of man-mage lifements, used in the manufacture of knifted or crocheted goods.	Full duty
	54 03	01 00	49	Yern of mass-made highenists, used in the manufacture of knided or crocketed goods.	Full duty
	55 O8 🛝	61 00	44	Yarn of manimade staple fibres used in the manufacture of knifted or crocheled goods	Fall duly

					30. 120
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	55 00	01 00	40	Yarn of manimado staple fores, used in the manufacture of knifted or crocheted goods.	Full duty
	55 (0	01.00	48	Yam of man-made staple flores, used in the manufacture of knytled or crecheted goods.	Full duty
511.05				SHAWLS, SCARVES, MUFFLERS AND STOLES:	
	50 07	01 00	41	Wavan labrics of silk, used in the main/facture of shawls, scarves and the tike	Full duty
	51 11	01 00	41	Woven fabrics of sheep's or lambs' wool or of tipe animal hair, used in the manufacture of shawls, scarves and the like	Full duty
	51 12	01.00	48	Woven tables of sheep's or lambs' wool or of line animal hair, uppd in the manufacture of shawls, scauves and the large to the control of shawls, scauves and the large to the control of	Full duty
	52 08	01 00	45	Woven fabrics of cotton, used in the manufacture of shaw's, scarying and the like	Full duty
	52.09	C1 00	41	Woven fabrics of cotton, used in the manufacture of shawts, scarves and the like	Full duty
	52 1C	C1 00	49	Weven labrics of cotion, used in the manufacture of shawls, sources and the like	Full cuty
	52 11	61.00	45	Woven fatnits of cotion, used in the invisitacture of shaws, scarves and the like	Full daily
	52 (2	QT 00	41	Woven fabrics of cotton, used in the manufacture of shaw's, scarces and the like	Full duly
	54 07	01 00	46	Woven tabrics of man-made filament yarn, used in the manufacture of shawls, scarves and the ike	Full duly
	54 08	01.00	42	Woven fabrics of manimade filament yarn used in the manufacture of shawls, scarves and the like	Fut duly
	55.12	Q1 00	42	Woven tables of man made staple "txes, used in the manufacture of shawls scarves and the like	Full duty
	55-13	01 00	49	Woven fabrics of manimade staple hores, used in the manufacture of shawls, scarves and that the manufacture of the standard stand	Full duly
	55 14	01.00	45	Woven fabrics of man-made staple *tixes, used in the manufacture of shawls, scarves and the like	Full duly
	55 15	01.00	41	Woven tables of mac-made staple "tires, used in the manufacture of shawls scarves and the like	Full duly
	55 16	0: 00	48	Woven fabrics of manimade staple fibres, used in the manufacture of shawls, scarves and the like	Full duly
	58.01	61 00	42	Woven pile fabrics, used in the manufacture of shawls, scarves and the like	Full duty
	58 03	01 00	45	Colton gauze labrics, used in the manufacture of shawls, schryes and the take	FV duly
	58 09	0: 00	43	Woven labrics of metal thread or of metallised yarns used in the manufacture of shawls, scarves and the like	Full duly
	60 01	01 00	45	Kentled or crochiated fabric, used in the manufacture of shawls, scarves and the like	Full duly
	60.05	01.00	42	Kriefied or crocheted fablic, used in the manufacture of shawfs, scarves and the like	Full duly
511.06				TIES, BOW TIES AND CRAVATS:	
	50 07	01.00	43	Woven fabrics of salk, used in the manufacture of ties, bowities and crawats.	Full drify
	51 : 1	Õ1 00	43	Woven fabrics of sheep's or familial wood or of line animal half-used in the manufacture of lies, bow ties and notwels.	Full duty
	51.12	O1 0D	44	Woven fabrics of sheep's or lambs, wool or of fine air mat hair, used in the manufacture of lies, bow lies and cravals	Full duty
	32.08	01.00	47	Woven fabrics of cotion, used in the manufacture of lies, bow ses and cravats	Full duty
	62 09	01.00	43	Wriwin fabrics of cotion used in the manufacture of fies bow ties and cravats	Full duty
	52 10	01 00	40	Woven tables of collect used in the manufacture of bes, bowlies and cravals.	Full cuty
	52 11	OI 00	4/	Woven fabrics of cotton, used in the manufacture of ues, bow ties and cravals	Full Guly
	52 12	01.00	43	Woven labries of colton, used in the manufacture of lies, bow lins and cravats	Fi. I duty
	53 09	01 OC	47	Woven tablics of liax, used in the manufacture of tes, bowities and cravats	Full duty

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	54 07	01.00	48	Woven labrics of man-made framewiyam, used in the manufacture of ties, bowless and croyals	Fiz.t duty
	54 G8	01 59	44	Woven latinos of mais inside framiest yann lused in the manufacture of ties, bowlies and crayars	Full duty
	55 12	01.00	27	Weven fabrics of manimade staple fibres, used in the manufacture of ties bowlies and crawits	Full duty
	55 13	C1 00	40	Woven fabrics of manimade staple fores, used in the manufacture of ties bowlies and crivats	Full duty
	55 (4	01-00	47	Woven fabrics of mac made staple libres, used in the manufacture of lies, now besland cravats	Full duty
	95.15	01 00	43	Woven labiles of manimade staple libres, used in the manufacture of lies, bowlies and crawits	Full duty
	55 16	01.00	40	Woven tables of manifement staple libres, used in the manufacture of lies bow lies and cravats	Full duty
	56 03	01.00	41	Nonwovens, used in the manufacture of lies, how ties and cravals	Foll duty
	60.05	()1 DO	42	Knitted or crocheted fabric, used in the manufacture of ties, bow ties and cravate	Fall daty
	60 02	01.00	44	Knifted or cracheted labric lused in the manufacture of ties, bowlies and cravats	Fial daty
511.07				CLOTHING:	
	3926 9 0	01.06	60	Hangers of ptratics, used in the packing of dothing	Full (5ty
	4821 10	21 06	57	Paper or paperboard labels, printed, used in the manufacture of clothing	Full duly
	50 07	01.00	45	Woven fabrics of sak, used in the manufacture of clubbing	Fit duty
	51.11	51 00	45	Woven fabrics of sheeps or lambs, wool or of line aromat har, used in the manufacture of crothing	For doly
	51.12	(11.00	41	Woven labrics of sheep's or jambs' wood or of the animal hair, used in the manufacture of clothing .	Full duty
	51.13	00.00	48	Woven fabrics of horsehalf or of other coarse animal half, used in the manufacture of clothing	Full duly
	52 08	N1.00	49	Woven tabrics of cotton, used in the manufacture of clothing	Full duty
	52 09	01.00	45	Woven fabrics of cetton, used in the manufacture of clothing	Full duty
	52.10	DD 00	42	Woven tabrics of cotton used in the manufacture of clothing	Full duty
	52 11	01.00	49	Woven latinas of conton, used in the manufacture of clothing	Full daily
	52.12	0100	45	Woven tables of cotton, used in the manufacture of clothing	Full duty
	53 09	01.00	49	Wover labries of flax, used in the manufacture of clothing	Full duty
	53 11	01.00	42	Wower labrics of sanse, used in the manufacture of defrang	Fell duty
	54 07	01.00	40	Woven fabrics of man-made filament yarn, used in the manufacture of clothing	Fu'll duty
	54 08	01 00	46	Woven fabrics of mon-made lifement years, used in the manufacture of clotherg	Full duty
	55 12	01 00	46	Woven labrics of manimade staple fibres, used in the manufacture of clothing	Full duty
	55 13	01 00	42	Workin labrics of manimade steple libres, used in the manufacture of clothing	Full duty
	55 14	91 00	49	Woven fabrics rit inantiripide stapto libres, used in the manufacture of ciothing	Fu I duty
	55.15	01 00	45	Woven lability of main-made staple fibros, used in the manufacture of clothing	Full duty
	55 16	0100	41	Woven labrics of man-made staple libres, used in the manufacture of civiling	Full duty
	56 03	O1 00	41	Nonwovens, used in the manufacture of clothing	Full duty
	58.01	01.00	46	Woven pile fabrics, used in the manufacture of Cothing	Full duty
	58 02	01.00	42	Yerry labrics of coffori lused in the manufacture of clothing	Full duty
	58 03	01.00	49	Cotton gauze, used in the manulacture of clothing	Full duty
	5907.10	01.06	61	Labels of textile materials, in the piece in strips or culiforshape or size, woven, used in the manufacture of clothing	Pull duty
	58 09	01 00	47	Woven fathres of metal thread or of metallised yarn, used in the manufacture of clothing	Full duty
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	58 11 01 00 40		4Ç	Quilted fextile fabrics, composed of one or mure tayors of jextile materials assembled with padeing by stitching or otherwise, used in the manufacture of dicting	Full duly
	59.03	01 0 0	42	Texa-e factors impregnated, coaled, covered or taminated with preparations of cellulose derivatives or of other plastics, used in the manufacture of clothing	Full duty
	59 66	01.00	41	Rupbensed knilted or crochoted tablecused in the manufacture of doining	Full duty
	60 (01	61.00	44	Kniffed or crocheted table, elastic, used in the mass facture of glotting	Full duty
		62.00	44.	Knitted or crocheted labrics, used in the manufacture of clothing	Full duty
	60.02	01.00	46	Knitterfor crocheter labor, elastic, used in the manufacture of clothing	Full duty
		02 00	40	Knibed or crocheled labrics, used in the manufacture of clothing $\ldots,\ldots,$	Full duty
	62.17	C1.54	49	Made up steeve paoding, shoulder pads and shaped interlinings, used in the manufacture of clothing	Full duly
	96 0 6	01 04	40	Buttons, used in the manufacture of doctors	Full duty
511.08	96 C 7	6 1 00	48	Slide fastioners used in the manufacture of cicting FOUNDATION GARMENTS:	Full duty
	00 00	01 00	06	Slastic latings of a width not expirating 10 cm, used in the manufacture of foundation garments	Full duty
	56.03	01 00	43	Label tape of nonwoveris, used in the manufacture of brassiers	Full duty
	62.12	01.00	41	Busticups, used in the manufacture of brassiers	Full duty
	83 68	01.00	42	Stides of aluminium, used in the manufacture of brassiers	Full duty
	96.07	01.50	45	Slide fasieners, used in the manufacture of foundation garments	Full duty
511.09				MADE UP TEXTILE GOODS:	
	59 03	Ç1 00	45	Textile fabrics impregnated, coaled, covered or laminated with preparations of cellulose derivatives or of other plastics, used in the manufacture of strapping suitable for toolwear	Full duty
\$11.1Q				TEXTILE 8AGS:	
	3824.90	01.05	60	Preparations containing calcium carbonale, used in the manufacture of bogs exported unlifted	Full duty
	3902.10	01.06	63	Propylene polymers, iquids or pastes, used in the manufacture of bags exported untilled	Full duty
511.12			4.0	SEWING THREAD:	.
	52 05	0100	49	Cotton yair, used in thir manufacture of severing thread	Full duty
	52.0 6	01.00	45	Cotton yarn, used in the manufacture of sewing thread	Full diaty
\$11.13	39.01	01 00	45	TWINE, ROPES AND CABLES, PLAITED OR NOT: Ethylene polymers, in blocks, turnps, powders and smaler belik forms, used in the manufacture of twine, cordage, ropes and cables	Full duty
	39 02	01 00	41	Propylene polymins, in blocks, lumps, powders and similar bulk forms, used in the manufacture of twine, cordage, ropes and cables	Full duty
	39.20	01.00	48	Stops of propylene polymers, used in the manufacture of twine, cordage topes and cables.	Full duty
	53 04	G1 00	48	Sisal libres, used in the manufacture of twine, cordage, rupes and cables	Full duty
	54 02	6 1 00	49	Symbolic Marriewi yarn, used in the manufacture of twine, cordage, loops and cables	Fall disty
511.14				CARGO SLINGS:	
	39 21	01 00	46	Flexible potyethyleno strapping internally routered with high tenacity polyester flament cores, used in the manufacture of cargo slings	Full duty
E44 4F	58 06	01 00	40	Waven webang of synthetic fibres of a width not exceeding 30 cm. used in the manufacture of cargo slings	Full duty
\$11. 1 \$	56 03	01.00	46	Nonwovens, used in the manufacture of fusible intertuings	Full duly
511.16	.s. 11.3	7/1 1/1/1	40	TEXTILE WEAVING:	· a thuy
··· ·	3823 90	01.06	64	Preparations containing calours carbonate, used in the weaving of labrics	Full duty
	3902 10	01.06	54	Propylene polymers, injurds or pastes, used in the weaving of labrics	Fu (duly
	51 07	.00 10.	45	Young of contood sheep's or lands' wool (worsted young used in the weaving of fabrics	Full duty

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	55 09	01.00	42	Yam of man-made staple libres, used in the weaving of Jacquard Figured fabrics	Full duty
	55.10	01.00	42	Yarn of man-made staple libres, used in the weaving of Jacquaid figured fabrics	Full duly
511.17				YENTS:	
	58.03	01.00	47	Cotton gauze, used in the manufacture of lents	Full duty
	59.03	01.00	40	Woven labrics of polypropylene flores, impregnated, coaled, covered or laminated with why! chloride polymers, used in the manufacture of lents	Full duty
	70 19	0100	46	Glass fibre gauze, used in the manufacture of lents	Full disty
	83 08	0:00	49	Turnbuiltons, used in the manufacture of tents	Full duty
	96 07	0100	46	Si de lasteners of plastics, used in the manufacture of tents	Full duty
512.02				HEADGEAR AND PARTS THEREOF:	
	52.12	01.04	42	Other woven tablics of cotton, used in the menulacture of headgear and parts thereof	Full duty
	53.09	01.04	46	Woven labrics of flax, used in the manufacture of headgear and parts thereof	Full duty
	55.12	01.04	43	Woven fabrics of synthetic staple fibres, containing 85 per cention more by mass of synthetic staple flores, used in the manifecture of headgear and parts thereof	Full dufy
	55.13	01.04	43	Woven fabrics of synthetic staple fibres, containing less than 85 per cent by	1 311 331,
	25.10	121.04	407	mass of such fibres, mixed mainly or solely with rotton, of a mass not exceeding 170 g/m², used in the manufacture of headgear and parts thereof	Full duty
	55 1 4	01.04	46	Woven tablics of synthetic staple fores, containing less than 85 per cent by mass of such Obres, mixed mainly or solely with cotton, of a mass exceeding 170 g/m², used in the manufacture of headgear and parts thereof	Fr. I duty
	55 15	01.04	42	Other woven fabrics of synthetic staple Forns, used in the manufacture of headgear and parts thereof	Full dury
	55.16	01.04	49	Woven fabrics of an ficial staple fibres, used in the manufacture of headgear and parts thereof	Fullduty
	65.01	01 04	45	Hoods of fell, used in the manufacture of men's or boys' hats and pans thereof	Fut: duty
515.00				BASE METALS AND ARTICLES OF BASE METAL	
515.01				PLOMBERS' BRASSWARE AND SANITARY WARE:	
	33.55	61.00	48	Plastic rings and diverter cones, used in the manufacture of sanitary fittings	Full duty
	72 00	01.00	25	Stainless steel, used in the manufacture of sinks	Full duty
	73 15	01/00	41	Chain, of iros or steel, used in the manufacture of sanitary fittings	Full duty
	74.18	21.00	44	Grips, of brass, used in the manufacture of samitary fittings	Full daty
	74.19	01 00	40	Chain, of copper, used in the manufacture of sanitary fittings	Full duty
	83 07	01 00	42	Flexible tubing, used in the manufacture of sanitary littings	Full duty
	84 61	01 00	44	Brass head parts with non-using spindle (without combined she'd and cross top). Edet filtings and shower hitings, used in the manufacture of sanitary fittings.	Full da rt y
515.02				TOOLS AND IMPLEMENTS:	
	82 03	01 00	45	Forgings, used in the manufacture of pters	Fall duty
	63.09	Q1 00	43	Tungsteri carbide lips, used in the manufacture of dull bits	Full duty
\$15.03				LOCKS AND PADLOCKS:	
	38.08	01.00	45	Varnishes or lacquers, used in the manufacture of locks	Full duty
	32 09	01.00	41	Varnishes or lacquers, used in the manufacture of locks	Full duly
	32 10	01.00	49	Vainishes or lacquire, used in the manufacture of locks	Full duty
	72.00	01.00	29	iron or stee! materials and articles thereof, used in the manufacture of locks	Full duly
	73.00	01.00	22	Iron or steel materials and articles thereof, used in the manufacture of locks	Full duty
	74 GG	01.00	26	Copper materials and articles thereof, used in the manufacture of locks	Full duty
	83.61	01.00	TH	Parts (linished or unfinished) of locks or padlocks, used in the manufacture of locks or padlocks	Full duty
	$\infty \infty$	01 00	06	Other parts and maleruas, used in the manufacture of locks or pad ocks	Full duty
515.04	85 04	01.00	46	ELECTRIC LAMPS AND LIGHT FITTINGS: Flactric chokes and balast flansformers, used in the manufacture of gas discharge or fluorescent temp lighting fittings.	Full date:
515.05		4		discharge or Illugrescent lamp lighting fiftings	Full duty
J43.03	72 08	01 00	40	Sheets and plaies, of steel, used in the manufacture of steel tubing	Full duty
	12 00	טט ונו	70	ancers and protost of sweet, used in the manufactions of sweet sucregion	r dir dany

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	72.09	01.00	46	Sheets and plates, of sleet, used in the manufacture of sloot rubing	Full duly			
	72.10	01.00	43	Sheets and plates, of steet, used in the manufacture of steet tubing	Full duty			
	72.11	01.00	42	Sheets and plates, of steet, used in the manufacture of steet tuting	Full duty			
	72.12	01.00	46	Shoots and plates, of steel, used in the manufacture of steel turing	Full duty			
	73.23	01.00	40	Mandles of mon or steel (plastic conted), used in the manufacture of				
	10.20	3, 55		hollowware	Full duty			
	76 15	01.00	48	Handles of aluminium (plastic coaled), used in the manufacture of hollowware.	Full duty			
516.00				MACHINERY AND MECHANICAL APPLIANCES: ELECTRICAL EQUIPMENT				
516.01				MACHINERY AND MECHANICAL APPLIANCES AND IMPLEMENTS:				
	32.08	04.00	49	Paint or lacquers, used for lining beverage storage tanks	Full daily			
	32 09	01.00	45	Paint or lacquers, used for living beverage storage tanks,	Full duty			
	32.10	01.00	42	Paint or lacquers, used for lining beverage storage tanks	Full daily			
	39 26	01.00	40	Dippers, of plastes, used in the manufacture of imgation systems	Full daty			
		02.00	45	Conveyor betts of plastics, used to the manufacture of machinery and equipment of a kind used in the food industry	Sull duty			
	4D.10	01.00	48	Transmission bolls, of rubber, used in the manufacture of machinery and equipment of a kind used in the food industry	Full doly			
	73.18	01.00	48	Washers, of iron or steet, used in the manufacture of machinery and equipment of a kind used in the load industry.	Fall duty			
	73.26	01.00	42	Fasteners, of non or steel, for conveyor betts, used in the manufacture of machinery and requerteet of a kind used in the food industry	Futiduly			
	B4.09	01.00	46	Piston rings, used in the macufacture of piston assemblies	Fu: duly			
	84 18	01.00	44	Absorption type units and parts thereof, used in the manufacture of				
	64 10	51.00		refrigerators	Eu Iduly			
	84.50	01.00	4*	Spin pulley assemblies, aluminium I do for tube and driers, tub heater sumps and mask plate assemblies, used in the manufacture of domestic laundry washing macrimes	Full duty			
	85 01	01.00	49	Electric motors (three phase) not exceeding 260 kW, used in the minufactury of machinery.	Fortidally			
516.02				FILTERS:				
	40.16	01.00	48	Rubber rings, used in the manufacture of air, fuel or oil filter cartridges or elements.	Full duty			
	52 05	01 00	47	Cotton yars, used in the manufecture of air, fuel or oil filter carbridges or elements.	Full duty			
	52.06	01 00	43	Cotton yam, used in the manufacture of air, fuel or outfilter cartridges or elements.	Full duty			
	52.08	O1.D0	46	Woven cotton fabrics, used in the manufacture of air, fuel or or filter carridges or elements	Full duty			
	52 09	01 00	42	Woven cotton tables, used in the manufacture of air, fuel or of filter cartroges or elements	Full duty			
	52.10	01.00	46	Woven cotton labrics, used in the manufacture of air, fuel or of Ater- carinoges or elements	Full duty			
	52.11	91.D0	46	Woven cotton fabrics, used in the manufacture of air, fuel or oil filter carindiges or elements	Full duty			
	52 12	01.00	42	Woven cotton tables, used in the manufacture of air, fuel or oil filter caldedges or elements	Full duty			
	55.12	01.00	43	Woven labrics of man-made slaple fibres, used in the manufacture of A.r., fuel or oil fitter cartridges or elements	Full duty			
	55.13	01.00	43	Woven tabrics of man-made staplo libres, used in the manufacture of air, fuel or oil frier carnidges or elements.	Full duty			
	55 14	01.00	46	Weven labrics of man-made staple fibres, used in the manufacture of a r. fuel or oil filter carindges or elements	Full duty			
	55.15	01 00	42	Woven labrics of man-made staple fibres, used in the manufacture of air, fuel or oil filter carindges or elements	Fullduty			
	55.16	01.00	49	Woven fabrics of man-made staple libras, used in the manufacture of air, fuel or oil filter confidges or elements	Fall duty			
	60.01	01.00	47	Knifted fabrics, used in the manufacture of air, fuel or oil filter confindges or elements	Full duty			
	- 4			A	. (at only			

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	60 0 2	01 00	43	Knibed fabrics, used in the manufacture of air, fuel or oil filler cannedges or elements	Ful. duty
	73.31	01 00	44	Wire slaples, used in the manufacture of air, fuel or oil filter cartridges or elements.	F.ill duty
	สม 21	91 00	46	Filter heads, used in the manufacture of air Tuel or oil Mter cartridges or elements.	Full duty
516.03				CRANES AND OTHER LIFTING OR HOISTING EQUIPMENT:	·
	40 09	01.00	44	Rubber piping or tubing lusted in the manufacture of cranes and roading limitiges	Full duty
	72 08	01.00	43	Sheets and plates, of steel, used to the manufacture of lifting jacks	Full duty
	72.09	01.00	41	Shoots and plates, of sleet, used to the manufacture of litting jacks	Fall duly
	72.10	01.00	47	Sheets and pictos, of steet, used in the manufacture of lifting jacks	Fall duly
	72 11	01.60	43	Shoets and plates, of steel, used at the manufacture of lifting jacks	Fall duty
	72 12	01.00	43	Sheets and plates, of steel, used in the manufacture of litting jacks	Full duly
	82.03	G1 G0	44	Crarie tools, used in the manufacture of cranes and loading bridges	Ful duty
	82 O-1	01.00	40	Crane tools, used in the manufacture of cranes and loading bridges	Ful duly
	64 26	01.0C	49	Lufting gear and hydraulic component parts, used in the manufacture of course and looking bridges	Full duty
	84 28	01.00	42	Luffing gear and hydraulic component parts, used in the manufacture of cranes and loading bridges	Ful duty
	84.79	01.00	41	Cable reels, used in the manufacture of cranes and loading bridges	Fall duly
	64 82	01.00	41	Ball, roller and needle roller bearings, used in the manufacture of cranes and loading prodges.	Fall duty
	R4 R3	0100	48	Gear-boxes, drive shafts and universal joints, used in the manufacture of cranes and loading bridges .	Ful duly
	85.C0	01.00	22	Electrical switchgear, connectors, forminals and other electrical equipment, used in the manufacture of cranes and loading bridges	Full duty
516.04	65.39	01.00	47	Electric lamp bulbs, used in the manufacture of clanes and kniding bridges. ELECTRIC MOTORS AND GENERATORS:	Full Cuty
	32 08	01.00	44	Synthetic polymer based insulating wordsh, used in the manufacture of armatures and field coils.	Full duly
	32 09	01.00	10	Synthetic polymer based insulating varnish, used in the manufacture of armatures and field coils.	Fell Cuty
	39 12	01.00	46	Cellulosic insulating solution, asked in the manufacture of armatures and held coils	Folidaty
\$16.06				VEHICLE STARTING, IGNITION, LIGHTING AND SIGNALLING EQUIPMENT:	
	53 08	01.00	47	Paper yarn, used in the manufacture of colls	Fielduly
	6B.14	01.00	47	Micanite sheets that movided or separating joused in the manufacture of vehicle pains and accessories.	Fullduly
	85 12	01.00	49	Acrylic lenses, used in the manufacture of motor vehicle lighting equipment	Fullduly
	AS 36	01 OC	43	Flasher switches and relays, used in the manufacture of motor vohicle lighting equipment.	Fix duty
	eS 39	0100	42	Sealed beam units, used in the main/facture of motor vehicle lighting equipment	Full Culy
\$16.07				TELEPHONE AND TELEGRAPH APPARATUS:	
	4611	01.00	44	Paper, impregnitled or coated with phenolic resin, used in the manufacture of telegraph or telephone including radiotelephonic and radiotelegraphic, and signalling equipment	Full duly
	72 00	C1 00	23	Magnetilion, in rods, sheets or strips, used in this manufacture of telegraph or telephone (including adiotelephone and rodiotelegraphic) and signating equipment.	Fullduly
	as 1a	01 00	49	Microphones and amplifiers, used in the manufacture of telegraph or telephone (including radiote/ephonic and radiote/egraphic) and signalling equipment	Furt duty
	.:			-	ess the duty of Section B of Part 2 of Schedule No. 1

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	85.29	01.00	44	Parts, used in the manufacture of telegraph or telephone i noticing radiotelephonic and radiotelegraphic) and orginal ring equipment	Гш дилу
	85 44	O1 00	47	Insulated electric wirn or cable, used to the manufacture of tolograph or telephone time using radiotelephonic and radiotelegraphic) and signaling equipment.	Full duly
516.08				ELECTRIC FILAMENT LAMPS:	
•	85.39	00.70	46	Glass envelopes equipped with mountings. Naments and electrodes, used in the manufactum of motor vietnole stop light and failing in filament famps of voltages not increasing 24 V	Full doly
516.09				AUTOMATIC VENDING MACHINES:	
	73.20	05.00	45	Springs of more or steel, used in this manufacture of automobic viniding machines.	Full duty
	84.76	01.00	43	Parts, used in the manufacture of automatic vending machines	Full duty
	85.01	0100	43	Efectric motors, used in the manufacture of automatic vending machines .	Full duty
516.10				TELEVISION AND RADIO RECEIVING SETS:	
	39.26	0100	47	Cable clamps and cirps, of plastes, used in the manufacture of television and radio receiving sets	Full outy
	73 18	01 00	1/1	Botts, nuts, screws and washers, of iron or steel, used in the manufacture of felevision and radio receiving sets.	Full duty
	/3 20	01.00	4R	Springs, oil iron or steel, used in the manufacture of television and radio recovering sets	Full duty
	74 13	01 00	46	Electric wire or cable, of copper, used in the manufacture of refeveign and radio receiving sets	Full duty
	85 04	01 00	44	Transformers, and parts thereof, rectifiers, rectifying apparatus and inductors, used as the manufacture of television and tadio recovering sets	Fell dety
	85 '8	01 00	44	Exaphones, used in the manufacture of television and radio receiving soils	Full duty
		02.00	49	Loudspeakers and parts thereof, used in the manufacture of television and radio receiving sets	Fi. I duly
	85 29	01-00	45	Tuners, tuner control devices, delay lines and control knobs, used in the manufacture of inflavision and radio receiving sets	Fuldity
		02 DO	49	Parts of plastics, or of base metal, not incorporating electronic components, used in the manufacture of television and radio receiving sals	Fulldaty
	85. 32	01.00	45	Fixed capacitors, electricity to, with windings of aluminium todar with windings or superimposed plates of metallised plastic material, whether or not encapsulated, used in the manufacture of feterosion radio receiving sets	Full duty
		D2.D0	41	Fixed capacitors, ceramic, and variable capacitors, used in the manufacture of television and radio receiving sets	Pull duly
	85.36	01.00	40	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits, used in the manufacture of television and midio receiving sets	Full duty
	85.41	00.00	43	Transistors and diodos, used in the manufacture of television and radio receiving sets	Full duty
	85.44	01.00	42	Cable, insulated with plastic material, used in the manufacture of television and radio receiving sets	Full duty
516.11	00 00	00.01	08	Goods of any description, used in the manufacture of office machines of subheading No. 8469.10 and headings Nos. 84 70, 84 71 and 84 72	Full duty
517.00				YEMICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT	
517.01				RAILWAY ROLLING-STOCK AND LOCOMOTIVES:	
	39.00	01.00	24	Ptastics and articles thereof used in the manufacturi) of railway rolling-stock and locomolives	Full duty
	40.00	01 00	24	Rubber materials and articles, used in the manufacture of ralway rolling-stock and locomotives	Fal: ¢uty
	41.00	01 00	28	Leather and leather manufactures, used in the manufacture of radway roung-stock and locomotives	Full duity
	44.00	01.00	29	Wood and wood manufactures, used in the manufacture of railway rolling-stock and locomobves	Fuli (July
	48.00 .;	01.00	53.	Building board, used in the manufacture of richway rolling stock and locomotives	Fullduty
	72.00	01.00	26	Iron or steel and arbdes thereof, used in the manufacture of raifway rolling-slock and locomotives	Full dufy

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	73.00	01.03	23	from or steel and arccles thereof, used in the manufacture of railway rolling-stock and locomotives.	Full duly			
	74 00	01.00	27	Copper and articles thereof, usred in the manufacture of railway roong, stock and locomolives	Full duty			
	76 CO	01 00	24	Aluminium and articles thereof used in the manufacture of railway rolling-stock and locomolives.	Full dury			
	83.00	01.00	26	Articles of base motal, used in the manufacture of railway rolling-stock and incomplishes	Full duty			
	84 OC	01.00	24	Mechanical appliances i used in the manufacture of railway rolling stock and locomolives	Full duly			
	85 CO	01 00	23	Electrical equipment, used in the manufacture of railway rolling-slock and locomotives	Full duty			
	AG CC	01.00	27	Parts and accessories, used in the markitacture of (a/lway rolling slipck and locomolives	Full duty			
	0G GC	01 00	07	Parts and accessories, used in the manufacture of railway rolling-stock and locomotives	Full fluty			
517.02				MOTOR VEHICLES AND PARTS THEREOF:				
	40.16	01.60	45	insert seals, used in the manufacture of McPherson strut viserts or cartroges	Full duty			
	72 ¢8	01.00	49	Shoels and plates of stee , used in the manufacture of exhaust systems	Full duty			
	72 09	01.00	45	Sheets and pades of stee , used in the manufacture of exhaust systems	Full duty			
	72,10	01.00	42	Sheets and pates of steel, used in the manufacture of exhaust systems	Full duty			
	72 11	01.00	49	Sheets and plates of sinel, used in the manufacture of exhaust systems	Full duty			
	72.12	01.00	45	Shedis and plates of sides, used in the manufacture of exhaust systems	Full duty			
	73 04	01 60	47	Pressure by inder tubes, of from or steel, used in the manufacture of shock absorbers and McPherson strutimseds or cartridges	Full duty			
	73 18	01.00	47	Piston-rodinuts, used in the manufacture of shock absorbers.	Full duty			
		02 00	41	Nuts, used in the manufacture of McPhrison Strut Inserts or corregges	Full duty			
	73.20	01 00	40	Springs, used in the manufacture of McPheison strutimseds or cortridges	Full duty			
	34 81	01 00	40	Valves and parts thereof lused in the manufacture of strock absorbers and McPherson strutingers or cartridges	Full duty			
	87 00	01 60	22	Paris, sub-assemblies and materials, used in the assembly or manufacture of motor vehicles.	Full duty			
	87 08	01 00	48	Locking llarigos, used in the Manulacture of locking caps for fuel tanks.	Full duly			
		02 00	44	Piston rings, rebound stop plates, lop caps, piston-rodiguides, dust cover tops, and cores, incomiting rings and adjustable coms, used in the manufacture of shock absorbers	Full duty			
		03-00	49	Piston valve plates, valve shims and other components, of spring signification thetenoss not expending 0,635 mm, and piston sleeves, pistons, piston lings, piston-rod, guide, assembles, lop caps, and end cups, used in the manufacture of McPinerson shut inserts or cartridges.	Full duty			
	00,00	01 00	09	Parts (including fasteners) and materials, used in the assembly or manufacture of motor vehicles	Full duty			
517.03				PEDAL CYCLE SADDLES:				
	87 (4	01 00	40	Saddle tops of felt covered with plasho coated textile fabric, used in the manufacture of pedal cycle saddles	Fall dufy			
517.04				PARACHUTES AND PARTS THEREOF AND ACCESSORIES THERETO:				
	00:00	01 00	02	Flashic webteng of a wedth not exceeding 30 cm, used in the manufacture of parachutes	FV duly			
	52 08	01:00	47	Woven fatrics of coffee, used in the manufacture of parachutes	FU. duly			
	62 09	01.00	43	Woven latitics of cotion, used in the manufacture of parachules	FV duly			
	S2 10	01 00	40	Woyen labilities of cotton, used in the manufacture of parachites	Fundaly			
	52 11	01.00	47	Woven fabrics of cotton, used in the manufacture of parachutes	Fullduly			
	52.12	0100	43	Woven fatancs of cotton, used in the manufacture of parachutes .	Fullduly			
	54.01	01.00	43	Prepared sewing yath of man-made fibrinents, used in the munificative of paracholes.	Full duty			
	54.07	01.00	48	Weyer fabrics of man-marks literature your, used in macetacture of parachutes	Full duty			
	54.0 6 -	01.0C	44	Woven fabrics of manimade Irlament yain, used in the manufacture of parachutes.	Full duty			

					.10. 1700
	Act No.	20, 1998		CUSTOMS AND EXCISE ACT, 1998	
	56 02	01.00	43	Falt and articles of fell, used in the manufactive of parachutes	Folidaly
	58 06	01.00	46	Nerrow woven labrics, used in the manufacture of parachutes	Full duty
	58 11	01.00	49	Chiffed textite tables, composed of one or more layers of textile materials assembled with padding by slitching or otherwise, used in the manufacture of parachutes	Fu duty
	59.03	01.00	4D	Textile fabrics coated with polyurchane, used in the memufacture of parachule harnesses	Fulduly
	73 20	01.00	14	Sleet springs, used in the manufacture of parachutes	Fu duty
	83. C 8	01 00	49	Fiffings, of base metal, used in the manufacture of parachute harnesses (Full duty
517,05				FORK-LIFT TRUCKS:	
	84 31	01.00	43	Transmission units, including axie ends, used in the manufacture of fork-lift bucks	Full duly
	87.09	01.00	41	Transmission units, including axle ends, used in the manufacture of fork-lift tracks.	Full duly
\$18.00				OPTICAL, PHOTOGRAPHIC, SURGICAL MUSICAL AND PRECISION INSTRUMENTS	
518.02				SURVEYING INSTRUMENTS:	
	85 32	01 00	45	Electrical capacitors, used in the manufacture of electronic measuring or surveying instruments	Full duty
	85.40	01.00	47	Valves_and tubes (including crystal valves), used in the manufacture of alactionic measuring of surveying instruments	Full duty
	90.0 0	01 00	06	Other parts and accessories, used in the manufacture of electronic measuring or surveying instruments	Full duty
520.00				MISCELLANEOUS	
520.01				MATTRESSES AND SIMILAR PADDED, STUFFED OR FITTED FURNISHINGS:	
	52 08	01.00	47	Weven fabrics of colton, plain in colour, in a plain, twill or saleen weave, used in the manufacture of (dlows).	Fish duty
		02.00	41	Woven fabrics of coffon, used in the manufacture of padded bedspreads.	Full duly
	52 ()9	01.00	43	Woven fabries of cotton, plain in colour, in a plain, twill or salden weave, used in the manufacture of pillows	Fue duty
		02.00	48	Woven fabrics of cotton, used in the manufacture of padded bedspreads. Woven fabrics of cotton, plans in colour, in a plans, fivill or sateen weave,	Full duly
	52.10	01.00	40	used in the manufacture of pilows. Woven fabrics of cofton, used in the manufacture of padded bedspreads.	Full duty
	52.11	01.00	47	Wayen fabrics of cotton, plain in colour, in a plain, fwill or sateen weave,	, an adi
	32.11	01.00	٠,	used in the manufacture of pacws	⊆uli duly
		02 00	41	Woven fabrics of cottons used in the manufacture of padded bedspreads	Full duty
	52.12	01.00	43	Woven fabrics of cotion, plain in colour, in a plain, twill or sateen weave, used in the manufacture of pillows	Full duty
		02.00	48	Woven fabrics of cotton, used in the manufacture of packed bedspreads	Full duly
	54.07	01.00	48	Woven fabrics of man made Marwert yard, used in the manufacture of cush one and pillows	Full duty
	54 08	01.00	44	Woven febrics of man-made figured yorn, used in the manufacture of sushions and pillows	Full duty
	55 16	01 00	44	Woven fabrics of callulosic staple libres, unprented, commonly known as downproof tabrics, used in the manufacture of pillows	Full duty
	58 '1	01 00	49	Quilled textile fabrics, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, used in the manufacture of pages and pedspreads	Full duty
520.02		_	_	SPORTS GOODS:	
	39.00	01.00	21	Trimmings of plastics, used in the mar placture of racquets or racquet formes	Full duty
	44 OB	01.00	43	Veneers, used in the manufacture of recquets or recould frames	Full duty
	44.12	01.00	46	Laminates, used in the manufacture of racquets or racquet frames	Full duty
	49 08	0100	41	Transfers (decadomanies), used in the manufacture of racquets or racquet frames	Full duty
	54.04	01.00	40	Polyamide monofil, used in the manufacture of racquets or racquet trames	Full duty
	58.06	01 00	48	Textile tape, used in the manufacture of racquets or racquet frames	Full duty
	95.06	: 01.00	48	Leather goods, towelling grips, skeel shalts and endleathers, used in the manufacture of racquets or racquet frames	Full duty

No. 1900				Croveriment Gazette 30 June 1978	/41
	Act No.	20, 199x		CUSTOMS AND EXCISE ACT, 1998	
520.03				MISCELLANEOUS MANUFACTURED ARTICLES:	
	96.07	01 00	49	Pans, used in the manufacture of non-metal stide (asteners	Full daily
520.04				CHRISTMAS CHACKERS:	
	36.04	01.00	45	Snaps, used in the manufacture of Christmas crackers	Fall duty
520.05				FURNITURE:	
	41.04	01.00	42	Bovine carde leather, used as covering in the manufacture of upno stered chairs and other seats.	Fil doly
	94 01	01.00	48	Parts of wood, carved, used in the manufacture of chairs and other scals	Fu duly
	94 03	01.00	40	Parts of wood, parved, used in the manufacture of fuer-ture	Fairduty
521.00				GENERAL	
	44 15	05,00	42	Wooden packing cases, boxes, crates, diurno and similar containers, unassembled used as packing for exponed goods	Fu duly
	44 16	01 00	49	Casks of a capacity of less than 160 tires, used as packing for experied goods	Fel duty
	90 CC	ט1.60	38	Goods used in the manufacture, processing, lineshing, equipment or packing of any goods exported	Fail duty Insk the duty in Section 9 of Part 2 of Schedule No. 1
				Provided that-	
				(1) no drawback to terms, of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the Permanent Secretary. Trace and Industry.	
				(2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, in sping, equipment or	

- (2) the said permit may specify the nature, quantity or vible of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, this sping, equipment or packing of which the first-mentioned goods are used, the period during which any Such goods shall be imported or exported or any other restriction of whatever nature, and
- (3) the Commissione: may exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of Schedule No. 5

02:00 02 Surchaige goods used in the manufacture, processing, finishing, equipment or packing of any goods expended:

Full sufcFAige

Provided that-

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- the exporter is registered with the Permanent Secretary Trade and Industry as an approved exporter,
- (2) a dufy completed retund application in the proscribed formfor a total amount of surchange of N\$20 or more, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not talent than 2 years from the date on which the surchange on any such goods was paid, such return application may, however, reface to more than consignment of a value of not less than N\$20 each and the date of entry for export is taken to be the date of export of the first such consignment, and
- (3) the Commissioner may, in his discretion, exemptiany goods to which this item is applicable from the provisions of any regulation relating in the Part

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CUSTOMS AND EXCISE ACT, 1998

REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED

Refund	Tariff		Ċ		Extent of
term	Heading	Code	D	Description	Refund
22.00				GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED NOTES 1. Refund Item 522.00 shall not apply to goods which have already	
				gone into use in Namible, except where there has been limited use as determined by the Commissioner in cases where such use is indispensable to reveal any inherent defect or to extablish that the goods do not conform to the conditions of the contract. 2. Any application for a refund of duty in terms of the provisions of	
				refund item 522.00 shall - (a) be submitted on the prescribed form which shall be duty completed and be supported by - (i) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods	. ^
				by the person claiming the rotund; and (ii) such evidence of exportation as the Commissioner may require. (b) In case of refund item - (l) 522.02 be lodged with the Controller in whose area of control the importer conducts his or her business and where the relevant goods are being kept at the time	
				for examination; and (ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/DA 550 were accepted. 3. Exportation of any goods under the provisions of refund item 522.00 shall be subject to the approval of the Commissioner and	
				where he or she requires that such goods shall be examined and their containers sealed by an officer, the exporter shall pay at the prescribed rates for the attendance of such officer.	
				 The provisions of rebate item 412.07 shall musers mutantic apply to the abandonment or destruction of goods obtained under the provisions of refund item 522.02. 	
				5. (a) for the purposes of refund item 522.03 a refund of duty as intended by section 84 shall only be granted to a person- (i) If the bill of entry for export is at the time of the submission thereol accompanied by an application for refund in the prescribed form (form DA 63); Provided that where such bill of entry at the time of the submission thereof is not accompanied by such application for refund, such refund may be considered provided proof of the identity of the goods is produced; and	<i>/-</i>
				(ii) who, subject to the provisions of section 84, submits a general application for refund (form DA 66) together with an application for refund (form DA 63) and any other documents which the Commissioner may require in respect of the intended refund;	
				(b) In the case of goods to be exported by parcel post or from a place where there is no customs and exise office the exporter shall, prior to the export of the goods, deliver the said application for refund (form DA 63) to the Controller at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the Controller.	

	Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998					
				 No person shall be granted the refund of duty under refund Item 522.04 unless - (a) raturn of the goods to the sander has taken place under the supervision of an officer or post office official and proof of payment of duty on importation has been furnished to the officer or official; and (b) the application for refund is in a form approved by the Commissioner and is supported by a certificate signed by the officer or post office official concerned to the effect that 					
522.D2	87 00	01 00	22	the requirements of paragraph (a) have been complied with. Motor vehicles imported by bona fide tourists for their own use and expected within 12 months of the date of importation or within such further period as	Full daly				
	00 00	91 00	G9	the Commissioner may in exceptional circumstances decide Goods, from alsingle consignment, not having been imported contrary to the provisions one of any law, on which duty amounting to NS50 or more has been paid and	Full duty				
				(i) which are friend to be not legally saleable in Nami dia because they do not conform to a standard prescribed by law, or	,				
				which, at the time of importation, were not in accordance with the terms of the contract in respect of their description, quality, state or condition and documentary evidence confirming the dispute in this respect between the supplier and the importer, is full shed, or					
				(a) which have been landed damaged,					
				provided such goods are identifiable with the imported goods and, within 24 months of the date of their entry for home consumption.					
				 are returned to the supplier thereofick another person designated by the supplier, or 					
				 are abandoned to the Office unconditionally or destroyed with the permission of the Commissioner 					
522.03	00.0C	01 00	90	Goods, exceeding N\$200 in value for each consignment for each consignue, which are exponed for trade purposes	Full duty				
				(a) in the same condition as imported					
				 in a condition in which the essential character of the imported goods have begin relained; or 					
				(c) and being the same goods described on the import documents					
				provided a duly completed General Application for Relund (DA 66), supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date of entry for home consumption of such goods or such further period as the Commissioner may in exceptional circumstances decide, and provided also that proof can be produced in each case that the expurier has been compensated for the goods exported.					
\$22.04	00:00	01 00	02	Goods, not intended for trade purposes, imported through the post, if such goods are returned by the addresses to the sender, in the same condition as imported, the export of such goods takes place within 12 months of the dute of importation or further period as the Commissioner may in exceptions; oncumstances decide.	Full duty				
522.06	49 00	01.00	26	Printed books, journals and periodicals, not having been imported contrary to the provisions of any taw, on which duty amounting to NSSO or more has been paid and which irrespective of having been released from customs control, are proved to the Commissioner.	Full duty				
				 (i) to be logally unsaloable in Namiora because they do not conform to a standard required by law, or 	·				
				(ii) jo have teen supplied in error or received in an unsaleable condition; or					
				(iii) to have become unsaleable and are being returned to the supplier or are abandoned to the Office:					
				provided such goods, within 24 months of the date of their entry for home consumption -					
				(i) are re-exported under supervision of the Office, or					
				(ii) are accepted back into the custody of the Office after unconditional obandonment to the State and acceptance, in writing by the importer, of the risk and responsibility for the cost of destruction thereof.					

thereof

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CUSTOMS AND EXCISE ACT, 1998 PART 3

MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY

NOTES

- For the purposes of letund, lem 532,00 the provisions of rebate dem 442-07 shall mutulis muturities apply to the abandonment or destruction of goods.
- No retund of customs duty is payable in respect of distribute lunk for use by government.

Refund	Tariff		¢		Extent of	
Item	Heading	Code	0_	Description	Refund	
532.00				GOODS ABANDONED TO THE OFFICE:		
				Goods which have linen entered for home consumption and assuncenditionally abandoned to the Office by the owner or goods destroyed with the permission of the Commissioner. Provided that the Commissioner may decline to accept abandonment or grant permission for destruction Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as prescribed by rule		ń
	87.00	01 00	25	Motor vehicles imported by bona lide tourists damaged by accodent or unavoidable cause	Full doity	
	00.00	01.00	01	Goods while still under the control of the Office Jevoluding goods cleared under Schedule No. 3)	Full duty	
		C2 C0	06	Goods cleared under Schedule No. 3	Full duty	
533.00				DISTILLATE FUELS USED FOR SPECIFIC PURPOSES: NOTES: In this refund item - (a) "road" means any terrain over which a vehicle can be driven whether or not it is private property and "road transport" has a corresponding meaning; (b) "agriculture" means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted; (c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, tresh fruit, dried fruit, wine, flowers, nursary products, wool and hides, whether or not packed for marketing; (d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes; (e) "transport in agriculture" means the transport of labour to and from the place where agriculture is carried on, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agricultural requirements on such place and from the suppliers loading point to such place. For the purpose of this definition a vehicle shall be deemed to be used for transport in agriculture when either on the forward or return journey it conveys maintly agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture; (f) "forestry" means the science, art and function of planting and the maintenan		

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	Act No. 20). 1998		CUSTOMS AND EXCISE ACT, 1998	
				(g) "transport in forestry" means transport of primary forestry products, for example, seed, seedlings and saptings, bank and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and saptings in the plantation and from the supplier's point of loading to the ptentation and the transport of amployees for activities in forestry. For the purpose of this definition a vehicle shall be deemed to be used for transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry: 2. For the purposes of a refund of customs duty in terms of refund item 533.01 the provisions of Note 1 under item rebate 509.00 shall noutans mutano's apply.	
533.01	27 10			Distillate fuels:	
				(a) purmased as contemplated in section 84, 61	
				(b) purchased and in respect of which a provisional refund was granted in terms of section 84.	
				on or before 12 March 1997:	
		U1 04	48	Used as fuel for road or rail transports; agriculture or forestry by any person- other than the person carrying on agriculture or forestry (excluding such fuel- used in vehiclos of headings Nos. 87 02 and 87 03;	3 634c/l
		02.04	42	Used as fuel for the production of agricultural products (excluding such fuel used for road or rail transport in agriculture or in venicles of headings Nos. 87.02, and 87.03) or as engine fuel in whaters, traviers and other ocean-going listing vessels.	3.634c1
		0.3 04	47	Used as fuel for road or rad transport in agriculture by the person carrying on agriculture fexcluding such fuel used in vehicles of readings Nos. 87.02 and 87.03;	3.634c4
		04 04	41	Used as fuel in ligrestry (excluding such fue, used for road or rail transport in forestry or in versions of headings Nos. 87,02 and 87,03).	3 63461
		05 D4	46	Used as furtifier road or rail transport to forestry by the person carrying on torestry (excluding such fuel used in volucies of headings Nos. 87 32 and 87.03)	3,634ç1
534.00				GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS	
	90.00	04.00	90	Goods on which the dirty provided for in Section Bios Part 2 of Schedule No. 5 has been paid and which have been incorporated, in unused condition, in any special customs and excise	
				warehouse.	Not excused ng the duty payable per quarter for excise duty purposes
538.00				MOTOR VEHICLE PARTS AND ACCESSORIES:	
	00.00	01.00	00	Automobile components on which duty has been paid and which have been supplied to a motor vehicle inanufacturer for use as original equipment components in the manufacture of specified motor vehicles as defined in Note 7 to rebate item 317.04 or which have been incorporated in original equipment components supplied to motor vehicle manufacturins provided:	FcTduty
				(i) such component manufacturer or supplier can produce proof by means of copies of the basis of materials rullecting the actual number of imported automotive components used in the manufacture of a specific original equipment component supplied.	
				(a) proof of the quantity of each original equipment component supplied to a motor vehicle manufacturer substantiated by a statement from the motor vehicle manufacturor to which such components were supplied with specific reference to the part number, description and quantity received, is produced; and	
				 (iii) the statement by the motor vehicle manufacturer is certified by a customs and excise officer. 	

7 <u>46</u>				Government Gazette 30 June 1998	No. 1900
	Act No. 2	0, 1998		CUSTOMS AND EXCISE ACT, 1998	
	20 00	05 00	D	Goods of any description (excluding chassis filted with engines), in such quantities and at such times as the Permanent Secretary. Trade and industry may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner six months after the date of assue of the permit that sach motor vehicles comply with the description of subheading No. 8702 10 10 to Schedule No. 8	Full duty in Paul 1 of Schedule No. 1
	87.06	01.04	4	Chassis fitted with engines, in such quartilles and at such times as the Permanent Secretary. Frade and Industry may allow by specific permit used in this manufacture of motor vehicles provided proof is submitted to the Commissioner six months after the date of issuo of the permit, that such motor vehicles comply with the description of motor vehicles of subheading No. 8702 vol. 0 in Schedule No. 1	Full duty in Pasrt I of Schedule No 1 less 30%
537.00				MOTOR VEHICLES Note:	
				The value of import rebate credit certificates in respect of eligible automotive components, automotive tooling and motor vehicles manufactured under rebate item 317.07 exported shall be reduced by twenty five por cent	
	8701.20	01.06	69	Road tractors for semetraters	Net
					ine duty in Part 1 of Schindule No. 1 calculated on the value reflected on the import reparte credit certificatus saud in the important of important of the important of the important of the important of important of the important of the important of the important of important of the important of the important of the important of important of the important of impor
	₿7 O2	0' 04	10	Motor vehicles for the (reasport of len or more persons, inmutding the direct	Not indeeding the duly in Part 1 of Schedule No. 1 calculated on the value selfected on the import reballs credit confidence in the came of the importer and subject to the Note to this tem.

	Act No. 20, 1998		אץ	CUSTOMS AND EXCISE ACT, 1998	
	87.03	(0.04	45	Materialia Carlo Celeres e l'altres e l'altres de parente	Not
	77 13.1		**	mines care and standing standings and standings and standings and standings and standings are standings and standings are standings and standings are standi	excheding the duty in Part 1 of Schedule No. 1 calculated on the value reflected on
					the import reballs conditioned to conditionales issued in the mane of the importer and subject to the Note to the statem.
	87.04	01/04	42	Motor vehicles for the transport of goods recoloding motor vehicles of	21601
	0.00	61.04	•	suphending No. 8794-10)	Not indeeding the duty in Pacifical Schodule No. 1 catculated on the import rehals credit certificales issued of the importer and subject to this Note to
	87 96	C1 04	45	Chassis filted with engines, for motor vehicles of headings Nos. 87 01 to 87 05 texcluding those for motor vehicles of subhoading No. 8704 10)	Not exceeding the duty in Part I of Schedule. No 1 calculated on the value reflected on the import certification issued in the import several control of the importer and subject to the Note to this item.
538 00	00 ¢c	C1 C5	00	Automotive components	Nni exceeding the duty applicable in such goods in Part 3 of Schedule Nn 1 calculated on the value reflected on import robato credit cortificates

	Act No	, 20, 1998		CUSTOMS AND EXCISE ACT, 1998	
539.00				QIL-CAKE	
	23 00	01.02	28	Oil cake, whicher or not ground or in the form of pellets, resulting from the extraction of vegetable lats or oils, cleared for home consumption on or after 1 December 1995, in such quantities and at such binds as the Permanent Secretary Agriculture. Water and Rural Development may allow by specific perm1	Full duty Joss 5,6%
\$40.00				TEXTILES AND YEXTILE ARTICLES	
540.01	00.00	51.00	0.3	Goods taking within Section XI of Schoolule No. 1, entired for home consumption in thinks of such Schoolule on or after 1 September 1996 hull not later than 12 Occember 1996.	The difference between the duty pard and the duty payablo from 13 December 1556

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CUSTOMS AND EXCISE ACT, 1998 PART 4

REFUNDS OF FUEL LEVY

Refund	Tariff		C		Estent of
lem_	Heading	Code	D	Oescription	Refund
				NOTES: (1) A refund of fuel lovy paid under Part S of Schedule No. 1 in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of Section 84 and the regulations, be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item. (2) Any particulars in Column III in this Part In respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and part in respect of such goods. (3) No refund of fuel levy shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item. (4) No refund of the fuel levy is payable in respect of distillate fuels	
40.00				for use by government. PETROL AND DISTILLATE FUELS USED FOR SPECIFIC PURPOSES: NOTES: In this item "road", "agriculture", "agricultural products", "agricultural requirements", "transport in agriculture", "forestry", "transport in torestry", "mining" and "construction" shall have the same meanings assigned thereto in the Notes to refund item 533.00 of Itals Schedule. 2. For the purposes of a refund of fuel levy in terms of refund item 540.02 the provisions of Note 1 under rebate item 609.00 shall mulans mulans apply.	
540.01	195.10			Petrol, and distribute flue's used by diplomatic and other foreign representatives mentioned in mixate items 406-02, 406-03, 406-05 or 406-07 of Schedule No. 4, subject to the requirements of those rebato items and of the Notes (except Note 1) applicable thereto.	
		01.00	59	Petrol for use by the President	8.9c per lifre
		02.00	55	Distrate feels for use by the President	6,7c per litre
		03.00	52	Petrol and distillate fue's used by explomatic and other foreign	
				representabwes	As determined and approved by the Permanent Secretary Foreign Affairs

	Act No. 20.	1998		CUSTOMS AND EXCISE ACT, 1998	
540.02	195 10 15			Distribute fuels:	
				(a) purchased as contemplated in section 84(1)(e); or	
				 (h) purchased and in respect of which a provisional refund was granted in terms of section 84(2). 	
		01.00	76	Used as fuel for road or rail transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used to vehicles of headings Nos. 87.02 and 87.03)	14,90604
		02.00	70	Used as fuel for the production of agricultural products texcluding such fuel used for real transport in agriculture or in vehicles of headings Nos 87.02, and 87.03), or as engine fuel in whaters, trawfers and other ocean-going fishing vessilis.	14,96664
		23.00	75	Used as fuel for road or rail transport in agriculture by the person callying un agriculture jexcluding such fuel used in vehicles of headings Nos. 87.02 and 87.031	14,9666/1
		24 00	76	Used as fuer in lorostry (excluding such fuel used for road or rail transport in forestry or in vehicles of headings Nos. 87.02 and 67.03)	14,96564
		05.00	74	Used as fuel for road or rail transport in forestry by the person carrying on totastry (exclusing such fuel used in vehicles of headings Nos. 87 02 and 87 03).	14.9 6 5@1

CUSTOMS AND EXCISE ACT, 1998 SCHEDULE NO. 6

REBATES AND REFUNDS OF EXCISE DUTIES AND FUEL LEVY.

PART 1

REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES AND FUEL LEVY

WOTES

- The excisability goods appealised in Column IV of this Part may isobject to the provisions of section 84 and the regulation, be entered under rebate of the excise duty specified in Section A of Part 2 of Schoolin No. 1 in respect of such goods at the time of early for from consumption thereof it the extent stated in Column V of this Part, or a refund of the duty good thoreof unrithingly then in Section A of Part 2 of Schoolin No. 1, to the extent stated in Column VI of this Part, shall be pack to respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such from
- 2 Unless the context officewise indicates, Notes Nov. A and G of the General Notes to Schodule No. 1 shall mutatis mutand/s apply to this Part.
- 3 The expression full duty: shall, for the purposes of Columns V and VI of this Part, relate to a rebate or refund, to the excise duty specified in Section A of Part 2 of Schedule No. 1 and payable or paid in respect of any goods including any supportion daily in operation in respect of such goods.
- 4 Any reland of duty specified in this Part is respect of any goods, shall be subject to any relate of duty allowed in respect of such goods.
- 6 No reland of duty shall be due under this Part if the goods specified in any form therein are used for a purpose not specified in such item oner to use for a purpose or complance with a condition so appointed.
- 6 Wherever the parificient under which any goods are classified in Section Alof Pari 2 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods shippinfied in such item in this Part shall be deemed not to include goods which are not classified under the said land from
- A milliond of duty under this Partisha, be paid only to the manufacturer or the person who paid the duty on writing home consumption of the goods in guestion, unless the Commissioner authorises payment of such refund to any other person on examplement with such conditions as he or she may impose in each case.
- A refund of the excise duty in terms of ricbalic tirm 609.05.10 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such rebatalitem, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.
- 9 No reland in respect of the excise duty is physible in respect of distillate for is for use by government.

Rebate	Tariff		С		Extent of	Extent of
liem	ltom	Code	D	Description	Rebate	Refund
601.00				EXCISABLE GOODS FOR USE BY REGIONAL OR LOCAL GOVERNMENT, HOSPITALS, EDUCATIONAL, SCIENTIFIC AND SIMILAR INSTITUTIONS		
601.02				EXCISABLE GOODS FOR USE IN ROAD CONSTRUCTION OR MAINTÉNANCE BY GOVERNMENT.		
				The following:		
50	105 IC	01 00	54	Base oils in prepared lubricating oil	Full duty	
601.04				EXCISABLE GOODS FOR GRATIS SUPPLY TO AN ORGANISATION OR BODY APPROVED BY THE COMMISSIONER, FOR GRATIS DISTRIBUTION BY THAT ORGANISATION OR BODY TO MEMBERS OF THE DEFENCE OR POLICE FORCE WHILST SUCH MEMBERS ARE IN THE OPINION OF THE COMMISSIONER DOING DUTY AWAY FROM ESTABLISHED GUARTERS. SUBJECT TO THE CONDITIONS IMPOSED BY THE COMMISSIONER IN EACH CASE AND TO A PERMIT ISSUED BY HIM OR HER:		
03	104 01	01 00	51	Preparations based on sorphum flour, put up for making boverages	Full duty	
05	104.10	01.00	52	Com	Full duty	
07	104.15	01.00	54	Sorghum beer rexcluding beer made from preparations based on sorghum flour;	Full duty	

				Zioveriment ziawerie Bu fülle 1450		(80, 1900)
	Act No. 20	, 199x		CUSTOMS AND EXCISE ACT, 1998		·
.10	104.15	01 00	58	Wine and other termented beverages (for example, cidg), parry and mead); mixtures of fermented beverages and marketes of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Full duty	
15	104 20	01 00	57	Spirits, or spirits used in the manufacture of spirituous between the ordered under this item from a customs and excise warehouse	Full duty	
25	104.30	01 00	51	Manufactured tobacco	Full duty	
602.00				EXCISABLE GOODS FOR USE BY HEADS OF STATES, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES		
502.01				EXCISABLE GOODS, SUPPLIED FOR USE BY THE PRESIDENT. DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES MENTIONED IN REBATE ITEM 406.01, 406.02, 406.03 or 406.05 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIREMENTS OF THOSE REBATE IYEMS AND OF THE NOTES (EXCEPT NOTE 1) APPLICABLE THERETO, THE FOLLOWING; Note: The provisions of Notes 1 to 5 to rebate item 406.00 of Schedule No. 4 shall mutans mutans/s apply to this rebate from.		
03	504 01	01.00	57	Preparations based on sorghum flour, put up for making beverages	Full duty	
64	104 05	C1 C0	53	Flavoured or anflavoured cancers' and serated waters and other non-alcoholic beverages	Full duty	
05	104.10	01.00	55	Beei	Full duly	
07	104.15	01 CO	52	Sorgham beer (excluding beer made from preparations based on sorghum floor)	Full duty	
10	104 15	0100	50	Wirie and other fermented buvorages (for example, order, porry and moad); modures of termented beverages and modures of termented beverages and non-alcoholic beverages not elsewhere specified or included.	Ful: duty	
15	10-1 20	01.00	54	Spirits or spirits used in the manufacture of spirituous beverages entered under this rebate item from a customs and excess warehouse.	Full duty	
25	104 30	01.00	54	Manufactured (chacco	Full duly	
36	195 10	01.00	53	Petroleum cils for use by the President		Full duty
37	105 10	\$1 NN	54	Petrolewin o is for use by the diplomatic and other foreign representatives		As defor- mined and approved by the Permanent Secretary Foreign Alfairs
40	106 10	21 00	56	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens	Fall duty	
	106 20 '0	01 00	73	Mixtures containing acycle hydrocarbons perhalogerative only with fluorine and chlorine resoluting mixtures containing decreeredilluoromethane or trichlorofluoromethane	Full duty	
	106 20 20	Q1 00	72	Mixtures containing dichrorodillupromethane or trichlorollupromethane	Fallday	
	106 20 30	01 00	75	Other mixtures containing pechalogerated derivatives of acyute hydrocarbons containing two or indirect different halogons.	Fullduty	
862.02				EXCISABLE GOODS SUPPLIED FOR USE BY THE CONSULAR EMPLOYEES MENTIONED IN REBATE ITEM 406.07 OF SCHEDULE NO. 4, SUBJECT TO THE REQUIRMENTS OF THAT REBATE ITEM AND THE NOTES APPLICABLE THERETO, THE FOLLOWING:		
10	105 10	01 00	56	Petrolesim pils		As deler- mined and approved by the Permanent Sporetary
	4					Foreign Affairs

	Act No. 21	1, 1998		CUSTOMS AND EXCISE ACT, 1998		
603.00				EXPORTS		
603.01				EXCISABLE GOODS EXPORTED FROM A CUSTOMS AND EXCISE WAREHOUSE (INCLUDING SUPPLY AS STORES FOR FOREIGN-GOING SHIPS OR AIRCRAFT BUT EXCLUDING FISHING VESSELS PROVIDED FOR IN ITEM 603.02):		
03	104-01	01.00	53	Preparations based un soighum fluur, out up for making beverages	Foll duty	
04	104-05	01 00	58	Figuriared in unliavouried immeral and agrated waters and other manualtoo's dut heverages	Fuil duty	
55	104-10	01.00	54	8eer	Fall duty	
97	104 (5	OI 00	52	Sorghum beer teralliding beer made from preparations based on soighum flour)	Full duty	
10	IC4 15	51.00	55	Wine and other termented beverages (for example, order, perly and mead) mixtures of termented beverages and non-alcoholic beverages, not elsewhere specified or included.	Full daty	
05	104.20	08 00	54	Spirits, or spirits used in the manufacture of spirituous bevolviges exported unifor this item.	Fall daty	Full doly
25	104.30	00.10	59	Manufactures tobacco .	Fullduty	
35	105 (0	91.00	59	Petro eum oils	Fall duty	
40	106 10	01 00	56	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens.	Full duty	
	106 20 10	D1 0D	73	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine texcluding mixtures containing dichlorodifluoromethane or inchlorollymromethane	Fu ⁿ duly	
	106 20 20	01 00	72	Mixtures containing their credillubic methanic or Inchlorollubromathanic	Fundaly	
	166 20,30	01.00	75	Other mixtures containing pechalogerated derivatives of acyclic hydrocarbons containing two or more different halogens	Full duty	
603.02				EXCISABLE GOODS SUPPLIED AS STORES FOR ANY FISHING VESSEL NOT REGISTERED IN NAMIBIA OR ANYWHERE ELSE WITHIN THE COMMON CUSTOMS AREA, AND WHICH DOES NOT OPERATE FOR GAIN FOR OR ON BEHALF OF OR UNDER ANY CHARTER OR OTHER CONTRACT TO ANY PERSON IN NAMIBIA;	·	
01	105 10	01.00	5	Distillate fue:	Full duty	
604.00				EXCISABLE GOODS FOR USE BY PRODUCERS NOTES: 1. Any person entitled to a rebate of duty under the provisions of this item shall furnish to the Controller, on depresed, full particulars of the		

- Any person entitled to a rebate of duty under the provisions of this item shall furnish to the Controller on demand, full particulars of the receipt, nature and use of any goods obtained under the provisions of the said item.
- Use or supply of any goods specified in Item 604.00 by or to any person under rebate of duty shall be subject to such conditions, declarations, undertakings or returns as the Commissioner may decide.
- 3. The Commissioner may permit any wine-growers' co-operative agricultural society to remove from the customs and excise warehouse (including any special warehouse) of such society, on one bill of entry, such quantities of the goods specified in item 604.03 and 604.04 as he may decide, to any room or place approved by him or her for supply to persons entitled to rebate of duty under the provisions of the said items on such conditions as he may decide.

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- wine-growers' co-operative agricultural society or holder of a wine-growers' licence or producer of any goods specified in item 604.00 shall supply such goods to any person not entitled to obtain such goods under rebate of duty or in excess of the quantity specified in the said rtem unless the duty thereon has been paid and no person shall accept any such goods to which he is not entitled from any such society, holder or producer, unless the duty thereon has been paid with the permission of the Controller
- No person who is entitled to obtain or use any goods under rebate of duty under the provisions of Item 604.00 shall sell or dispose of any such goods to any other person, whether or not the latter person is entitled to a rebate of duty under the said item and no person shall accept any such goods so obtained under rebate of duty.
- in no circumstances shall the total quantity rebated under Items 604.01, 604.02 and 604.03 for any person exceed 40 litres absolute sicohol per calandar year-
- For the purposes of Nem 604.03 'member' шерпа •
 - (a) a person to whom a permit has been issued but does not include
 - such person who resides in the same dwelling as a person to whom such a pormit has been issued;
 - any body instituted in terms of law, including a hospital, a scientific institution and a college, school or other educational institution:
 - the liquidator or curator Insolvent or deceased estate;
 - (b) in the case of a company or a close corporation to whom a permit has thus been issued, all the directors or members of the company or close corporation, as the case may be, jointly.

604.01

GOODS OF HIS OR HER OWN MANUFACTURE FROM FRUIT PRODUCED, FOR THE PRIVATE USE OF AN AGRICULTURAL DISTILLER ON THE FARM WHERE IT WAS MANUFACTURED, NOT EXCEEDING 40 LITERS ABSOLUTE ALCOHOL PER CALENDAR YEAR, THE

Full duty

				FOLLOWING:	
.10	104.20	01 00	57	22.00 Spirifs	Full duty
604.02				GDODS OF HIS OR HER OWN MANUFACTURE FROM GRAPES PRODUCED, FOR THE PRIVATE USE OF A WINEGROWER ON THE FARM WHERE IT WAS MANUFACTURED, A TOTAL QUANTITY NOT EXCEEDING 40 LITRES ABSOLUTE ALCOHOL PER CALENDAR YEAR. THE FOLLOWING:	
10	104.15	01 00	57	Unfortified shill wind	Full duty
		02 00	51	Fort lind still wine	Full duty
		03.00	53	Sparkling wing	Full duty
604.03				GOODS SUPPLIED BY ANY WINE-GROWERS' CO-OPERATIVE AGRICULTURAL SOCIETY TO A MEMBER FOR HIS OR HER PRIVATE USE IN EXCHANGE FOR GRAPES OR WINE PRODUCED OR MANUFACTURED BY SUCH MEMBER. A TOTAL OUANTITY NOT EXCEEDING 40 LITRES ABSOLUTE ALCOHOL PER CALENDAR YEAR, THE FOLLOWING:	
.10	104.15	04.00	54	Unfortilied still wide	Full duty
		02 OC	59	Fortified still wine	Full duty
		03.00	51	Romined still wore used by such society in the manufacture of spirituous beverages supplied in terms of this item	Full delty
		04 00	53	Sparkling wee	Full duty
20	104.20	01-00	52	Wine spirits or such spirits asked by such secrety in the manufacture of spirituous brivariages supplied to such manufacture for a such m	Full durks

No. 1900			Government Gazette 30 June 1998					
Act No. 20, 1998				CUSTOMS AND EXCISE ACT, 1998	 J			
605.00				DRAWBACKS OF EXCISE DUTY NOTES: 1. The provisions of the notes of Part 1 of Schedule No. 5 shall mutates mutantis apply to any refund of duty under the provisions of rebate item 605.00.				
605.04				EXCISABLE GOODS FOR USE IN THE MANUFACTURE OF OTHER GOODS ON EXPORT OF SUCH MANUFACTURED GOODS:				
05	104 15			Fortified wine and other lortified fermented howevages (excluding sorghum beer) used				
		ot 00	57	In the manufacture of medicinal wine and other medicinal termonted beverages.	Full duty			
		02 00	51	In the manufacture of spinkious beverages exported in terms of their 600 01 15	Full duty			
10	104 20			Plain sp./tailwiki				
		a: nn	55	In the manufacture of any goods specified in item 607-04-10-104.20-03-00 and any pharmaceutical or cosmetic preparations		Full duty not reparted		
		02 00	50	In the manufacture of vinegar		Full duty not rebated		
		93 00	25	In the extraction of absolutes		Full duty		
606.00				EXCISABLE GOODS FOR USE IN THE MANUFACTURE OF OTHER GOODS IN A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE OR SPECIAL CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE. NOTES: 1. The provisions of the rules for section 84 shell malabs mulands apply in respect of any spirits entered under rebate item 606.04.20 to the extent the Commissioner may require. 2. For the purposes of rebate item 606.04.25 (a) the strength of wine spirits used for fortification purposes shall not be fower than 60 per cent atcohol by volume; (b) except with the permission of the Commissioner, the quantity of unfortified				
				wine which may be fortified in any one operation, and in any particular vessel, shall not be less than 1 140 litres; (c) no spirits forwarded under a certificate of removel to a winegrower for fortification purposes may be kept unused in the winegrower's customs and excise				

warehouse for a period longer than 30 days without the permission, in writing, of the

(d) a manufacturer shall give the Controller notice of any intended fortification of unfortified wine and except with the permission of the Controller no fortification shall take place without the supervision of

(e) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved

Beer made from mail, manufactured in a customs and excise warehouse and entered to: use in the manufacture in that warehouse, or such other warehouse as the Commissioner may at cw. of similar been with a determined lower or higher relative density before formentation

Other still fermented beverages, unfortilized, enterest for use:

in the markifacture of other still termented beverages,

Fu# duty

Full duty

Full duty

Full duty

Full duty

Commissioner:

An officer; and

Unfortified still wine entered for use

In the manufacture of spirits (104.20).

fortified (104-15)

608.04

05

03 104 10

104.15

.07 104.15

00.10

01.00

02.00

03.00

.; 01.00

51

51

by the Commissioner. BEVERAGES AND SPIRITS; TOBACCO:

In the manufacture of fortihod still wine (104-15)

Act No.	20, 1998		CUSTOMS AND EXCISE ACT, 19	98	
	02.00	52	In the manufacture of other fermented beverages	Europe de de la	
			· · · · · · · · · · · · · · · · · · ·	•	
	63.00	55		ruli daliy	
J4 15				Edual to	
	02 00	55		ruli duty	
24 15					
	01 00	54		Full duty	
	02.00	59		Full duty	
H1.15					
	00.10	50		Fu I duly	
04 15			Other fermented beversiges (excluding sorghum beer)		
	01.00	53		Full duly	
04 20	01 00	59	Pash spirits unlered for mixing with petrol in a wardhouse		
			approved for this pulpose by the Commissioner	Full duty	
04 20	G1 00	58	still w.ne. (104 (5)	Full duty	
04 20	01 00	51	Spirits obtained by the distillation of any fermented beverage (excluding snight in biler) and entered for use in the manufacture of other still fermented beverages, lordfied (excluding soighum beer! (104-15)	Fu duly	
04 20	01 00	53	Spirits manufactured in Namitsa by the distribution of vegetable products and donatured for use as fuel in internal combustion piston engines.	Full duly less 2.5c per litre	
04.30			Manufactured tobacco		
0+00	01.00	63	Cigarette tobacco entered for use in the magazacture of logarettes (104 20)	Full duty	
	05 OC	58	Organite tobacco or paperbolacco lentered for use in the manufacture of organs (104,30)	Full duty	
			MINERAL PRODUCTS:		
CS 10	01 (0	56	Petro obtained from the mixing of spiris manufactured in Namibia by the dishillation of local and confaming, by vuluine, 10 per cent or more of this alcohols specified in needing No. 25,05 of Schedulo No. 1 with petro, in a warehouse approved for this purpose by this Commissioner.		1,204c per bini sparts at the maxiure
DS 1D	51.00	54	Petrol obtained from the mixing of spirits manufactured in Namicial jexcluding spirits manufactured in Namitha by the distriction of coatland containing, by volume, 10 per cent or more of the alcohols specified in lartif heading No. 29 05 of Schedule No. 11 with petrol, in a warehouse approved for this purpose by the Commissioner		i,409c per litre spinls in
					the mix;tre
			MISCELLANEOUS GOODS:		
:00 CC	o1 59	Ç4	Excitable goods (including spints confured in spintsous beverages, and base or siconained in prepared tubricating oil) in a customs and excise warehouse, whereas the manufacture by reprocessing of excisable goods of the same or another classics and one	FL I dufy	
			EXCISABLE GOODS FOR USE FOR INDUSTRIAL OR COMMERCIAL PURPOSES NOTES: 1. The provisions of the rules for section 84 shall mulatis matheds apply in respect of any goods specified in and entered under rebate items 607.04.03 (01.00), 607.04.05 (01.00) 507.04.07, 607.04.10 (02.00) to 67.04.10 (15.00), 607.04.15, 607.04.18, 607.04.20 (01.00) 607.05,10 and		
	94 15 94 15 94 15 94 20 94 20 94 20 94 20 94 20	03 00 04 15 01 00 02 00 04 15 01 00 02 00 04 15 01 00 04 20 01 00 04 20 01 00 04 20 01 00 04 20 01 00 04 20 01 00 04 20 01 00 04 20 01 00 04 20 01 00 04 20 01 00	02.00 52 03.00 55 04.15 01.00 50 02.00 55 04.15 01.00 50 04.00 59 04.20 01.00 59 04.20 01.00 59 04.20 01.00 53 04.20 01.00 53 04.20 01.00 53 04.20 01.00 53	102.00 52 In the manufacture of parts (104.20) 103.00 55 in the manufacture of spirits (104.20) 103.00 1	02.00 52 In the manufacture of case fermenced bevorages (excluding sorghum bear) (104.15). Full duly 15

require.

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- 2. A rebate user shall give the Controller notice as he may require of any intended use of goods received under rebate of duty for any purpose specified in rebate items 607.04.03 (01.00), 607.04.05 (01.00), 607.04.07 (07.04.10 (01.00), 607.04.10 (01.00), 607.04.10 (01.00), 607.04.10 (01.00), 607.04.10 and 607.05.20 and except with the permission of the Controller such goods shall be so used under the supervision of an officer.
- On completion of each manufacturing or other operation or process specified in robate items 607.04.05 (01.00), 607.04.07, 607.04.10 (01.00) 607.04.10 (15.00), 607.04.10 (15.00), 607.04.18, 607.04.20 (01.00) 607.05.10 and 607.05.20 the rebate user shall render a return to the Controller in a form approved by the Commissioner.
- For the purposes of item rebate 507.04.03 (01.00)
 - (a) the quantity of fortified or unfortified still wine entered under rebate of duty for conversion into vinegar during any single operation, shall, except with the permission of the Commissioner, be not less than 1 140 litres; and
 - (b) any such conversion shall take place on the registered premises of the registrant by the addition of vineger to such extent that the acidity of the mixture shall be equivalent to at least 1 per cent by mass of acetic acid.
- 5. For the purposes of rebate item 607.04.05 (02.00) fortified still wine entered under rebate of duty under this provision shall not be used in the preservation or sweetening of unfortified still wine if the alcoholic strength of such unfortified still wine is hereby increased by more than 0,6 per cent of alcohol by volume at 20°C per annum and if so used such fortified wine shall be dutiable separately at the appropriate rate of duty applicable to such fortified wine and the total quantity of such blended wine shall be dutiable in accordance with the provisions of Additional Note 2 to Chapter 22 of Part 1 of Schedule No. 1.
- The provisions of Note 5 shall matatis mutandis apply in respect of any fortified still fermented apple, pear and orange beverages used in terms of the provisions of rebate item 607.04.07.
- For the purposes of robate item 607,04,10 (01,00)
 - (a) no spirits shall be methylated except by the licensee of a customs and excise manufacturing warehouse approved for the manufacture of spirits;
 - (b) the methylation of spirits shall take place only in a room or place which has been specially set eside in such manufacturing warehouse for that purpose only and which has been approved by the Controller for such purpose;
 - (c) the quantity of spirits entered or used for methylation during any single operation shall not, except with the permission of the Commissioner, be less than 1.140 litrus;
 - (d) the methylation of spurits shall be restricted to the following:
 - non-coloured methylated spirits, which shall mean spirits methylated in accordance with paragraph (e) below; and

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- (II) mineralised methylated spirits which shall mean non-coloured methylated spirits to which has been added no less than 0,15 grams of powdered aniline dye (methyl voilet) and 2 grams benzyldenthyl (2,6-xylyl carbomoyl) methyl ammonium benzoate for every 100 litres of non-coloured methylated spirits and not less the 0,375 per cont by volume mineral naphits of a relative density of not less than 0,796 at 20° Celsuis;
- (e) the Commissioner may authorise methylated spirits to be prepared according to anyone of the following formulae:

	to arryone of the following formula:	: :
(6)	Spirits	Litres 95,0
	Crude methyl alcohol or methanol	3,5
	Pyridine bases	1.5
		100.0
(0)	Spirits	97,5
	Simonsen pil	1,0
	Pyridine bases	1.5
		100,0
(iii)	Spirits	95.0
	Normal butyl alcohol is isobutyl alcohol	4.0
	Pyridine bases	1,0
		100.0
(iv)	Spirits	95,0
	Normal butyl alcohol or isobutyl alcohol	3,5
	Petrol (excluding petrol manu- tactured in terms of item 606.00 of Schedule No. 6	1.5
		100.0
(v)	Spirits	95,D
•	Normal butyl alcohol	3,5
	or isobutyl alcohol	
	Benzine .	1.5
		100.0

Provided that, in the case of non-coloured methylated spirits required for hospital or laboratory purposes, the pyridine bases may, with the permission of the Commissioner, be omitted from formula (I) or (iii): Provided further that In such cases the quantity of crude methyl alcohol, methanol, normal butyl alcohol or isobutyl alcohol shall be increased to 6.0 per cent:

- (!) any crude methyl alcohol or methenol reterred to in paragraph (e) above shall be of a strength of not less than 91,4 per cent alcohol by volume, and all the other substances referred to in the said paragraph shall conform to such specifications as the Commissioner may determine;
- (g) before a ticensee carries out any process of methylation he shall submit samples of such substances prescribed in paragraph (e) above for use in the methylation of spirits as may be specified by the Commissioner to any government chemical laboratory and, unless a certificate is received from such laboratory to the effect that the substances are of the standards approved by the Commissioner, they shall not be used for the purposes of methylation:
- any substances referred to in paragraph (f) shall be kept in vessels secured in such manner as the Commissioner may require;
- (i) every vessel in which a licensee stores, keeps or supplies non-coloured methylated spirits or mineralised methylated spirits shall be labelled in such a manner as to show that the methylated spirits are non-coloured or mineralised as the case may be;

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- (j) the licensee shall -
 - (i) keep stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of non-coloured and mineralised methylated spirits manufactured by him or her and removed from stock; and
 - (ii) complete invalces, consecutively numbered and in duplicate sets, in respect of all disposals of methylated spirits;
- such stock accounts and the dupticates of such invoices shall be made available to the Controller on demand;
- (I) the licensee may supply mineralised methytated spirits only to an authorised doaler or a person registered with the Commissioner or an agent or master of a ship for export and non-coloured methylated spirits only to a person registered with the Commissioner:
- (m) the Commissioner may, on application on the prescribed form, for any purpose approved by him or her, authorise and register any person to obtain non-coloured methylated spirits from a licensee or a specially registered person;
- (n) no licensee or person registered in terms of paragraph (m) mentioned above shall, apart from propellants approved by the Commissioner addito or mix with methylated spirits any essential oil, flavouring matter or any other substance: Provided that the Commissioner may allow a licensee to add a quantity of resin, not being less than 65 grammes per 4,5 litres, to non-coloured methylated spirits for supply to furniture-makers for polishing furniture and such furniture-makers shall be exempted from the requirements of paragraph (m).
- 8 For the purposes of rebate item 607.04.10 (02,00).
 - (a) any applicant for approval to manufacture goods under the provisions of this item shall submit to the Commissioner. through the Controller, full particulars of any process in the manufacture of any preparation to be manufactured by him or her, including the formula, in quadruplicate, and if he or shall letends using mixtures of oils and ingredients the composition of which is unknown to him or her, the formula shall be accompanied by an analytical report signed by a competent analyst;
 - (b) medicinal preparations shall be manufactured under the personal supervision of a registered chemist and druggist, and on the premises of a duly licensed chemist and druggist;
 - (c) except with the permission of the Commissioner.
 - the registrant shall apply to the Controller for permission on a form approved by the Commissioner for the removal of spirits to him or her;
 - (ii) the registrant shall not be permitted to remove spirits in quantities of less than 110 litres of alcohol by volume at 20°C; and
 - (iii) no obate of duty shall be allowed if the quantity of any particular preparation made during any one operations is less than 4,5 litres, or the quantity of apirits used during any one operation is less than 110 litres of alcohol by volume at 20°C;
 - (d) no spirits may be kept unused by the registrant for a period longer than 120 days without the permission, in writing, of the Controller:

- (e) If completed preparations manufactured with spirits under rebate of duty does not conform to the registered formula, the manufacturer shall be liable for the duty due on spirits used therein; and
- (f) when the operations of any manufacturer who uses spirits in large quantities are continuous. the Commissioner may, notwithstanding anything to the contrary contained in this note, make such special arrangements as may be required by the particular nature of the operations.
- The provisions of Note 8 shall muratis mutantis apply in respect of any spirits used under the provisions of rebate item 607.04.10 (03.00) to 607.04.10 (15.00) and 607.04.20 (01.00)
- In respect of wine spirits entered in terms of the provisions of rebate item 607.04.15 for use in the topping or preservation of unfortified still wine, the provisions of Note 5 shall mulaus mutands apply.
- The provisions of Note 5 shall mutates mutanous apply in respect of any spirits used in terms of the provisions of rebate from 607.04.16.
- 12. Any manufactured tobacco specified in rebate item 607.04.25 (01.00) shall be thoroughly mixed with not less than 2 per cent flowers of sulphur or any other substance approved by the Complissioner.
- The provisions of Note 8 shall mutatic materials apply in respect of any goods specified in and entered under the provisions of rebate item 607.05.10.
- The provisions of Note 8 shall mutats mutanois apply in respect of base oils specified in and entered under the provisions of rebate item 607.05.20.

607.04				BEVERAGES, SPIRITS OR TOBACCO:		
03	104.15			Egriffied or unfortified still wine entered for user		
		01.00	51	In the manufacture of vinegar by a process of acetic termentation .	Full duty	
.05	104.15			Forblied still wine entered for use:		
		01.00	51	In the preservation or sweetening of unlocal ed still wass	೯ಚ ರಚ್ಯ	
07	104.15	01.00	58	Other still termented beverages, fort lixtl, entered for use in the prospreation or sweetening of object still termented beverages, unfortilited	Foli duly	
10	104 20			Plain socits entered for use:		
		01 00	55	In the manufacture of methylated spirits of a strongth of not loss than 91,4 per cent alcohol by Volume	Full duly	
		02.00	54	In the manufacture, in accordance with a formular approved by the Commissioner in each case, or the following goods [which are classified in Part 1 of Schedule No. 1 under the tank headings indicated below; provided they are interced for sale as such or for the manufacture, for sale, of other goods approved by the Commissioner: Full dub		
				Tanfi heading and description of goods		
				13.02 Vegetable saps and extracts postic substances, pactinates and postales		
				20 06 Glace fruit		
				23.09 Preparations of a kind usod in animal feeding		
				24 03 Tubacco extracts and essences		
				29/32 Chosgenini, diosgenin abutate		
				29 33		
				29 34		
				29.37 Hormones, natural or reproduced by synthesis		
				30:03 Medicaments, veterinary		
	4.5					

CUSTOMS AND EXCISE ACT, 1998

30 04 32 03 G

32 03 Colouring matter of vegetable onlyin

10 104 20 - 02 CC

32 04 Synthesic organic dyesluffs

- 32.08 Varnishes and lacquers paints and prioritis page-ents in
- 32.09 ethyl alcohol

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- 32-15. Whijing inklip into and other inks.
- 34 Q1 Scalp, including missicaled scap, the following Equid scap
- 34 02 Organic surface-victive agents
- 34-03 Lubicating preparations
- 34.05 Polishes and creams and similar preparations
- 36 02 Explosives
- 38.05 Spints of turbentine
- 38 C8 Disinfectants insect cides, fungicides, herbicides, anti-sprouting products, rail possure and similar products
- 38.10 Phykling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding.
- 33 14 Composite solven(s and thinners for variashes and similar products.
- 38 19 Brake fluid
- 38.20 Anti-treeze mixture for engine radiators
- 38.23 Chemical products and preparations of the chemical or allied industries, the following.
 - Blackboard revivess
 - IIII Cleaning preparations
 - [iii] Collar stiffening for shirts
 - (w) Gut preserver
 - (v) Sprays (corrosive sublimate)
 - (vi) Motor vehicle suspension flux?
 - (vii) Reproduction fluid
 - (viii) Add lives for use with can bealing preparations.

39 01 Plastics

to

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Full duty eas 2,880c per 100 litres of absolute alcohol

Tanfi heading and description of goods

17 04 Sugar confrotonery

18 96 Chocolate contextonery

22.06 Compound alcoholic preparations of fresh grange or territor peet or of faish grenadella pulp.

10 104.20 03.00

30.03 Medicaments (excluding voternary medicaments)

30.04

33.02 Acobotic solutions of one or more odoriferous substances of a kind used as raw materials in the perfumery load, dank or other industries.

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607.05 10

4	 30	T998
	 711	TITLE OF THE

				33.03 33.04 Perturnery, cosmolic or rollid preparations 33.05 33.06 33.07 34.01 Soap, including mixticated scap, the following (i) Total scap (ii) Antiseptic scap 34.03 Anti-slick agrints for roating cooking utensits 38.23 Chemical products and preparations of the chemical or allied industries, the following:	
				(ii) Mineral preservative (iii) Picric acid	
				(III) Renovators	
		04.00	59	In the manufacture of either or similar substances by a process which causes the ethyl alcohol to undurgo a chemical chargo.	Full duty
		05 00	53	In the separation of higher alcohols and the purification of petrol	Fall daty
		06.9C	58	In the manufacture of wiregar and acutic acid by a process of acebe fermentation	Full duty less 770c per 100 littes of absolute alcohol
		07.00	52	For production control purposes in the extraction of urain am	Full duty
		08.60	57	In the manufacture of loundry spints	Fall duty
		09.00	51	In the manufacture, in accordance with a formula approved by the Commissioner, of washing preparations	Full duty less 835c per 100 lines of absolute alcohol
		10.00	54	In the manufacture of acetic acet by a process other than acetic fermentation	Ful. :fully
		11.00	59	le the manufacture of immunoglobutin	Fu I duly
		12.00	53	As a fextile dive fixetive, after being denaltured in accordance with a formula approved by the Commissioner	Full duly
		13.00	58	As such or for mixing with duty paid petroleum fuels, for experimental purposes as fuel in internal combustion pistol engines	Fullduly
		14.00	52	In the precipitation of enzymes	Fui duly
		15.00	57	In the manufacture of anti-static agents	Fue duty
		16.00	58	In the manufacture of benzoic acid	Not exceeding 121,463c/400 life absolute alcohol
	104.20	C1 00	59	Plain spirits entered for use in a customs and excisin warehouse, in such quantities as the Commissionar may allow, for the cleaning or sterilising of containors and plant in the manufacture of wine and spirits	Full duly
	104.20	0 1 00	54	Wine spirits entered for use in the topping or preservation of unlighted still wine	Fullduly
	104.20	01.00	58	Spinis obtained by the distillation of any fermionted beverage (excluding sorghum beer) and entered for use in the topping or preservation of other still lermented beverages, unfortified	Full duly
•	104 20	01 00	53	Whee spirits entered for use in the manufacture of carameter and other colouring matter for use in the manufacture of wine	Full duty
•	104.30			Manufactured tobacco entered for use:	
		01 00	59	In the manufacture of animal lick or dip	Full duty
1	105 16			Distillate fuels used:	

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30, 1900			City Criminelli, Clazette 30 June 1998		/10.1
Act No. 20, 1	1998		CUSTOMS AND EXCISE ACT, 1998		
c	00 10	50	In the manufacture of lubi caling grease		3.817c per litre
<	2 00	35	in the manufacture of disinfectants, insecticides if this locates, weak call'els, anti-sprouting products, ratipolishis and similar products (and ading hy papers).		3.817¢ per
ſ	3 00	53	As raw material (reactor and langerilla) oil) in the manufacture of oil-furnace carbon black		11re 3,817c per litre
(14 OD	54	In the calcinal on of reliacitory (Ay		3,8170 per tire
C	05.00	59	In the regularitary of products not essewhere specified in this term (excluding the manufacture of fund)		3,817¢ per //re
20 106 10			Basic oils for prepared liabilitating oil and base oils in prepared full maximing oil entered for use		.,,,
ſ	. 00	59	In the manufacture of mk	Full duty	
(J2 U0	53	in the manufacture of text'es and textile products	Full duty	
ſ	03 OD	58	In the manufacture of twino, rope and cordage	Full duty	
Ċ	¥ 00	52	In the manufacture of disinfectants, in secticides, fungicides, weedkillers and alling products	Full duty	
()5 QQ	57	In the manufacture of synthetic ruliber	Full daty	
(00 OC	51	In the manufacture of rubber products	Full duty	
(17 OG	56	In the leather tanning and finish my industry	Fill duty	
ſ	00 AC	50	In the building board industry for the tempering of hardboard	Full guty	
· ·	99.00	55	in the manulacture of lubricating grease, and of culting lanning and textile oil	Full duty	
,	10.00	5B	In the mining industry in the Hotabon process	Fullduly	
1	11.00	52	In the manufacture of transformer oil cable ors, insulating ols, diefecting ors and hydrautic Pansmission fluids	Full duty	
			NOTES: 1. For the purposes of rebate Item 508.0) - (a) any application by a licensee of a customs and excise warehouse for a rebate of duty in terms of the provisions of rebate Item 508.01 shall be submitted to the Controller on a form approved by the Commissioner, supported by such evidence of the loss and the circumstances in which such loss occurred as the Commissioner may require in each case; (b) any individual loss or deficiency of any particular type shall not exceed such percentage of the goods in which such loss or deficiency occurred as the Commissioner may determine in respect of such excisable goods and in such circumstances as may be specified by him or her; and		
609.00			 (c) any exclusible goods in the process of manufacture which are removed from one customs and excise manufacturing warehouse for the purposes of further menufacturing thereof shall be deemed to be in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Commissioner. 2. No application to destroy goods in a customs and excise warehouse under the provisions of rebete item 600.02 shall be considered by the Commissioner unless such goods have no commercial value or unless the disposal of such goods will be detrimental to the applicant or the industry in question. 		

CUSTOMS AND EXCISE ACT, 1998

- 3. The provisions of Note 2 to rebate item 412.00 shall mutahs makends apply to any offer to abandon or application to destroy any goods under the provisions of item 608.02: Provided that the Commissioner may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he or sha may specify from any of the conditions of the said Note 2.
- For the purposes of rebate item 608.03 any -
 - (a) tost in respect of which a rebate of duty is claimed shall be proved to the Commissioner; and
 - (b) application for a rebate of duty shall be submitted to the Controller on a form approved by the Commissioner and shall be accompanied by such documents as the Commissioner may specify
- 5. No licensee shall be entitled to a rebate of duty under the provisions of Item 608.04 unless such loss to which an application for rebate relates is proved and in addition to evidence relating to the provisions specified in paragraphs (i), (ii) and (iii) of the Item further evidence is submitted with such application that -
 - all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in a good condition;
 - (b) any loss in transit by road was immediately reported to the nearest Controller and the Namibian Police or a traffic officer and that steps to repair the containers in question or to prevent further loss were taken immediately;
 - (c) any loss in transit by rall was immediately reported to the nearest Controller and Namiblan Police; and
 - (d) any loss in a licensed werehouse was immediately reported to the Controller and if the Controller is not available such loss was reported without delay to the Namiblan Police and that steps to prevent further loss were immediately taken.

608.01 CCC CC D1.00

EXCISABLE GOODS IN A CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE AND EXCISABLE GOODS IN THE PROCESS OF MANUFACTURE AND REMOVED FROM ONE CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE TO ANOTHER SUCH WAREHOUSE. UNAVOIDABLY LOST MANUFACTURING PROCESSES OR THROUGH WORKING, PUMPING, HANDLING AND SIMILAR CAUSES OR THROUGH NATURAL CAUSES, TO SUCH AS. THE COMMISSIONER EXTENT REASONABLE, SUBJECT TO PRODUCTION OF PROOF THAT SUCH GOODS OID NOT ENTER INTO CONSUMPTION

Ful duty

608.02

EXCISABLE GOODS AND SPIRITUOUS BEVERAGES UNCONDITIONALLY ABANDONED TO THE OFFICE BY THE OWNER OF DESTROYED WITH THE PERMISSION OF THE COMMISSIONER; PROVIDED THAT THE COMMISSIONER MAY DECLINE TO ACCEPT ABANDONMENT OR GRANT PERMISSION FOR DESTRUCTION:

PROVIDED THAT THE COMMISSIONER MAY DECLINE TO ACCEPT ASIANDONMENT OR GRANT PERMISSION FOR DESTRUCTION:

PROVIDED FURTHER THAT ACCEPTANCE OF ABANDONMENT OR DESTRUCTION OF ANY GOODS SHALL BE SUBJECT TO SUCH CONDITIONS AS THE MANISTER MAY PRESCRIBE BY REGULATION:

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Excisable goods and spinfuous boverages while still of a customs and excise warehouse or under the control of the Office (excluding goods cleared under rebate of duty)

Full duty

No. 19				··					
	Act No.	20, 1998		CUSTOMS AND EXCISE ACT, 1998					
30	CGB OC	¢1 00	a 7	Other excisable goods and spinitious beveragns cleared under any flem of this Part and which are still under the control of the Office.	Full duty less the duty paid on entry				
608.03	164 20	01.00	54	EXCISABLE SPIRITS LOST IN MANUFACTURING PROCESSES OR THROUGH UNINTENTIONAL CAUSE WHILE BEING MANUFACTURED OR STORED BY AN AGRICULTURAL DISTILLER	Full duty				
608.04	900 00	o1 00	97	GOODS IN RESPECT OF WHICH THE EXCISE DUTY. TOGETHER WITH THE FUEL LEVY WHERE APPLICABLE, AMOUNTS TO NOT LESS THAN R2 500. PROVED TO HAVE BEEN LOST, DESTROYED OR DAMAGED. ON ANY SINGLE OCCASION IN CIRCUMSTANCES OF VIS MAJOR OR IN SUCH OTHER CIRCUMSTANCES AS THE COMMISSIONER DEEMS EXCEPTIONAL WHILE SUCH GOODS ARE	Full duty				
				PROVIDED- (I) NO COMPENSATION IN RESPECT OF THE EXCISE DUTY OR FUEL LEVY ON SUCH GOODS HAS BEEN PAID OR IS DUE TO THE OWNER BY ANY OTHER PERSON: (II) SUCH LOSS, DESTRUCTION OR DAMAGE WAS NOT DUE TO ANY NEGLIGENCE OR FRAUD ON THE PART OF THE PERSON LIABLE FOR THE DUTY; AND (III) SUCH GOODS DID NOT ENTER INTO CONSUMPTION					

609.00

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MISCELLANEOUS REBATES AND REFUNDS NOTES:

1. (1) For the purposes of rebate item 609.05.10 -

- (a) any application for a refund of excise duty on distrible fuel shall be submitted by the registered user of such fuel to the Commissioner on a form DA 81 logether with the original invoice furnished by the saller and any other supporting evidence as the Commissioner may require in each case;
- (b) any such invoice shall be numbered and dated by the seller and shall reflect the business address of the seller and the registered address of the user, the quantity and price of such fuel and registration letters and numbers of the vehicle when such fuel is supplied as fuel into the tank of any vehicle: Provided that the Commissioner may accept any other invoice as may in each case be approved by him or her; and
- (c) copies of such invoices shall be kept by the soller for a period of at least three years from the date of sale and be made available to any officer on demand.
- (2) No application for a refund shall be considered if the quantity of distribute fuel to which such application relates, is less than tentitiers.
- (3) Any user of distribute fuel who is registered to terms of section 84 shall, in a form approved by the Commissioner.
 - (a) keep record of all purchases or receipts of distillate fuel, reflecting (i) the number and date of each
 - (i) the number and date of each invoice relating to such purchases or receipts:

CUSTOMS AND EXCISE ACT, 1998

- (ii) the quantities purchased or received;
- (lii) the sellers name and business address; and
- (iv) the date of purchase or receipt:
- (b) keep record, in respect of use or disposal of distillate fuel, reflecting -
 - (i) the date or period of use or disposet;
 - (ii) the quantity and purpose of use or disposal;
 - (iii) the registration particulars of the vehicle and type of machinery or equipment in which such fuel was used; and

such records shall be kept for a period of at least three years from the date of use or disposal of such fuel or the date of application for a rotund, whichever occurs last, and be made available to any officer on demand.

- (4) Any user of distillate fuel who has been granted a provisional refund of duty or fuel levy shall, for the purposes of section 84, furnish the Commissioner with a declaration at such times and in such form as the Commissioner may require in respect of actual use of such fuel.
- For the purposes of rebate rebate item 609.22.10 -
 - (a) no refund of duty shall be paid under the provisions of item 509.22.10 except to the manufacturer of such goods;
 - (b) a manufacturer who desires to avail himself or herself of the concession provided for in item 609.22.10 shall apply to the Commissioner, through the Controller, in detailed particulars of the class or kind of goods he or she intends withdrawing from the market and of the steps he or she intends taking to keep such goods intact and entirely separate from any other goods or materials in his or her customs and excise manufacturing warehouse which steps shall be approved by the Controller before such goods are returned;
 - if the Commissioner approves the application any goods returned shall be -
 - kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and
 - unpacked and transferred to and mixed with slocks of materials for processing, under the supervision of an officer;
 - (d) the manufacturer of the goods returned shall produce evidence to the Commissioner of the duty paid on the goods so returned and if such evidence cannot be produced the Commissioner may determine an amount which shall be deemed to be the duty paid on such goods; and
 - (a) charges at the prescribed rate shall be paid by the manufacturar in question for the special attendance of the Controller in terms of the provisions of paragraph (c).

BEVERAGES AND SPIRITS: TOBACCO:

Maise

For the purpose of this rebate item -

- "whisky" means the distillate obtained by the distillation of the fermented mash of grain; and
- 'mait whisky' means the distillate obtained by the distillation of the fermionted mash of mait in a pot still

05 104 05 4 01 00

609.04

Full duty

		02 00	53	including carboni less than the loll	verages (undfated of sted water), contain owing percentage of hed hereunder, and r	ng by volume, not juice of the froil or	Full duty	
				Apples	50 per conf	IC 518nx	,	
				Apheons	35 per cent	11.0° 8 tu		
				Grapes	50 per cent	12.5° 8ro.		
				Grenach as	20 cer cert	9.0° 8ro		
				Guavas	20 per cent	8.0° Brox		
				Pears	40 per cern	12,0° Bhx		
					40 per cert	12,0° Brox		
				Peaches		9,5 Bux		
				Pincapples	50 per Cert	•		
				Oranges	50 per cent	e,6" Snx		
				Naartjies	50 per Cent	6,0°Bux		
				Grapelruit	50 per cent	8,0° Brox		
				Lemons	20 per dent	7,51 Bux		
				Tomálges	40 per Conf	5,0° Bux		
				Unspecified fro	40 printent	12.0 ³ Brix		
D5	104 05	C2 OO		Modures of any kind of Part or tomatoes	the weighed average of the minimum percentages juice at standard strength as prescribed above for the species.	the weighted average of the Bird variets of the Bird variets of the student of the student of the Bird variets of the Bird variety of the Bird var		
					concerned	species concerned		
20	104 15	01-00	52	Fortilischer untertal for religious surpr	hed still wine entered (for user carry church	Full duty	
30	104 20	01-00	53	Whisky and malt whisky, produced and matured for at least three years in Namibia, entered for use in the manufacture of Deviced whisky consisting of a nyxture of 30 per cent or more malt whisky (calculated on the basis of absolute alcohol by volume and matured for not less than three years) and not more than 70 per cent whisky (calculated on the basis of absolute alcohol by volume and matured for not less than three years). 460				
36	104 20	01 00	59	Wine spirits, distilled investower than 60 per cent of alcohol by volume, approved by the Commissioner and centified by birn or her to be pure wine spirit and is a gin or a liquebr or its intended for use by a blender for purposes of blending or in the forthcation of wind or in the manufacture of gich or liqueur; or grapo spirits, distilled from pure wine or must, the produce of fresh grapos, at not lower than 60 per cent of alcohol by volume, approved by the Commissioner and certified by him or her to be pure wine spirit and is blendind with not less than 25 per cent (calculated on the basis of absolute alcohol) of brandy, or pot shill brandy. Distilligd in a pot shill under excise supervision, at not higher than 75 per cent of alcohol by volume which has been approved by the Commissioner and certified by tim or her to be pure wine brandy, and which has been matured by storage for a period of not less than talee years in a warehouse in wood approved by the Commissioner, entered for use in the blending of brandy consisting of a mixture of 30 per cent or more pot still brancy (calculated on the basis of absolute alcohol by volume).			96.13c per litres of absolute alcohol	
40	104 20	0100	59		y the distribution of any se in the manulaction		13.9c/litres of absolute (dopinol	

768				Government Gazette 30 June 1998	
	Act No. 1	90, 1998		CUSTOMS AND EXCISE ACT, 1998	
.45	:04 20	01 01	58	Spirits obtained by the distribution of any grain product and entered for ese in the manufacture of gin	13,90 littles of absolute a cohol
5D	104 20	םם. ימ	57	Pfain spirits, in such quantities and at such times as the Commissioner may allow by specific permit, enlered for use in the extraction of washing preparation residues in wool	Full duty
55	104 20	00,10	55	Ptain spirits, in such quantities and at seen times as the Commissioner may allow by specific permit, entered for use by hospitals, blood transfersion services and scientific or educational institutions for experimental, research, burning, preserving, cloaning or sterilizing purposes or for exemiting essential for X-ray and similar equipment	Full duty
60 9 .D5				MINERAL PRODUCTS: NOTES: In this item— [a) "road" means any terrain over which a vehicle can be driven whether or not it is private proporty and "road transport" has a corresponding meaning; (b) "agriculture" means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, itsh and reptiles and the karping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hirad services performing such functions at a place where sgriculture is conducted: (c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed products of agriculture, and includes eggs, mitk, cream, meat, homey, grain, vegetables, fresh fruit, dried fruit, whee, flowers, nursery products, wool and hides, whether or not packed for marketing. (d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, renting of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes; (e) "road in Agriculture" means the transport of labour to and from the place where agriculture is carried on, agriculture moans the transport of such place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the suppliers loading point to such place. For the purpose of this definition a vehicle shall be deemed to be used for road transport in agriculture when either on the forward or return journey it conveys mainty agricultural products or	Full duty
				requirements and includes hired services performed on behalf of the person carrying on agriculture; (f) "rail transport in agriculture" means the transport of full train loads of agricultural products, from	

of full train loads of agricultural products, from the point of loading to the point of discharge, or the transport of full train loads of agricultural requirements, from the supplier's point of loading to the place of discharge. For the purpose of this definition A locomotive shall be deemed to be used for rail transport in agriculture when either on the forward or return journey it conveys full train loads of agricultural products or requirements and includes hired services performed on behalf of the person carrying on

agricutture;

Full duty

Act No. 20, 1998

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CUSTOMS AND EXCISE ACT, 1998

- (g) "forestry" means the science, art and function of planting and rite maintenance of plantations, including the growing of seed, seedlings and saptings, the cultivation of the soil, the protection of plantations against fire and the felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation;
- "road transport in forestry" means the transport of primary forestry products, for example, sood, seedlings and saptings, bark and felled trees, in the plantation and from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements for example. sprays, implements, seed, seedlings and saptings, in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a volticle shall be deamed to be used for road transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements and includes filled services performed on behalf of the person carrying on forestry:
- (i) "rail transport in forestry" means the transport of full train loads of primary forestry products, for example, seed, seedlings and xaplings, bark and felled trees, from the point of loading to the point of discharge, or the transport of full frain loads of forestry requirements. for example, sprays, implements, seed, seedlings and saplings, from the supplier's point of loading to the pisce of discharge. For the purpose of this definition a locomotive shall be deemed to be used for rail transport in forestry when either on the forward or return journey it conveys full train loads of forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry.

Ca	105 10	C1 00	50	Petrol and base oils in prepared (vontating oil supplied to any person entitled to the provided for in tem 460.23 of Schedule No. 4, subject to the provisions of the said tem.	Full daly
.0	105.10			Distillate fue's	
				(a) purchased as currengulated in section 84(1)(c), or	
				(fit) purchased and in respect of which a provisional refund was granted in terms of section 84(2).	
		01.00	53	Used as fuel for road or rail transport in agriculture or forestry by any person ower maniths person carrying on agriculture or forestry (excluding such fuel used in visholes of headings Nos. 87 C2 and 87 C3).	3,634c4
		02.00	54	Used as fuel for the production of agricultural products (excluding such fuel used for road or rail transport in agriculture or in vehicles of leadings Nos. 87.02 and 87.03), or as engine fuel in whalers, trawlers, and other ocean going fishing vessels	3.63451
		03/00	59	Used as fuel for madion real transport in agriculture by the person carrying on agriculture precluding such fuel used in vehicles of headings Nov. 87,02 and 67,03)	3 634 ọ:
		64 00	53	Used as fuel in forestry (excluding such find used for road or rail transport in forestry or in various of headings Nos. 87.02 and 87.03}	3.634e7
		Q5 00	58	Cond as fuel for road or ant transport in forestry by the person carrying on forestry (excluding such fuel used in vertices of headings Nos. 87.02 and 87.03)	3, 634 ./
609.22				MISCELLANEOUS GOODS:	
10	000.00	04.00	C-B	Excisable goods of any class or kind approved by the Commissioner in each case, where all goods of that class or kind are wilhdrawn from marketing and returned to a customs and excise manufacturing warehouse with his or has proposed associated and provided associated associa	

her permission, provided such gixxts and suitable for reprocessing and are taken into stocks of materials for

reprocessing

CUSTOMS AND EXCISE ACT, 1998 PART 2

REBATES AND REFUNDS OF AD VALOREM EXCISE OUTIES

NOTES:

- The excisable goods specified in Column IV of this Part may, subject to the provisions of section 84, selentified in domination the excise duty specified in Section 8 of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column V of this Part, or a refund of the excise duty paid on such goods under any term in Section 8 of Part 2 of Schedule No. 1, to the extent stated in Column VI of this Part, shall be paid in respect of such goods on complicate with the provisions of the stem in this Part in which such goods are specified and of any notes applicable in respect of such item.
- Unless the context otherwise indicates, Notes A. C. and G of the General Notes to Schedule No. 1 shall multiple mytandis
 apply to this Part
- 3 Any particulars in Column V or Vi in this Part in respect of any goods relate to the excise duty specified in Section B of Particular Schedule No. 1 and payable or paid in respect of such goods.
- 4 Any rollund of excise duty specified in this Part in respect of any goods, shall be subject to any reballe of duty allowed in respect of such goods on entry for home consumption thereof.
- 5 No refund of excise duty shall be due under this Part if the goods specified in any item therein are used for a purpose nor specified in such item prior to use for a purpose or compliance with a condition so specified.
- 6 Wherever the tarifficem or tariff heading under which any goods are classified in Section 8 of Part 2 or Part 1 of Schoolie. No. 1 is quoted in any item in this Part in which such goods are specified, the goods or specified in such item in this Part shall not include goods which are not classified under the said fartifiliem or tariff heading.
- 7 A refund of excise duty under this Part shall be paid only to the manufacturer or the person who paid the duty on entry for frome consumption of the goods in question, unless the Commissioner authorises payment of such refund to any other person on compliance with such conditions as he or shall may impose in each case.
- 8 The provisions of item 613.02 shall not apply in respect of goods provided for in dem 613.03 when intended for the purposes specified therein.

Rebate	Tariff		C		Extent of	Extent of	
ltem	Hern	Code	D	Description	Rebate	Refund	_
610 00				EXCISABLE GOODS FOR USE BY PUBLIC HOSPITALS AND OTHER INSTITUTIONS OR BODIES			
610.03	000 00	C1 00	Q7	Excisable goods approved by the Commissioner supplied to schools for primery and secondary education or to colleges for the training of teachers, subject to the conditions imposed by the Commissioner in each case and to a permit assued by him or her, provided -	Full duty		
				 (a) such goods are purchased by such schools, or colleges for their own use, and 			٠,
				(b) any claim for a repair of excise duty interms of this dem is supported by :			
				 a sworn of davidby the head of the school or college that the goods were purchased from lands objected by the school or college, and 			
				 a cerefied copy or photostatic copy of the order for the goods concerned. 			
610.05	000.00	01-00	Q1	Excisable goods for use by the Bible Society for the official operations of the society	Full daty		
610.06				Excisable goods for use by educational institutions or for purposes approved by the Commissioner, subject to the provisions of the regulations relating to rebate item 405.03 of Schedule No. 4 cleared for homo consumption on or before 19 December 1993:	·		
	124 46	01 00	53	Loudspeakers and Alicand audichequings amplifiers, for use with projectors	Fall daily		
	124 45	01.00	54	Magnetic tape sound reproducing apparatus, rigg incorporating a sound recording disease.	Foll daly		
	(24 50	0. 00	50	Magnetic Lipe recording apparatus, whether or not incorporating a sound reproducing driving.	গলা daiy		
	:24 \$5	0.00	50	Video recording or reproducing apparatus	Fit duly		
	:24 65	; o, oo	57	Recorded magnifile tapes, for use with video recording or reproducing apparatus	For duly		

	Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998				
	124.75	01 00	53	Video recording or reproducing apparatus incorporating a video tuner .	Full duty			
	128 30	Q1 00	56	Cinematographic projectors	Full duty			
	128 35	01.00	52	Image projectors	Full duty			
610.07	000 86	01.00	∞	Excisable goods approved by the Commissioner for use by an organisation or body approved by the Commissioner for the care of alcohotics drug addicts, the aged and persons with physical or mental defects, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him or her	Full duty			
610.00	000 00	מחיס	53	Radio-, television and ancillary apparatus, equipment and materials, for use by a body or person licensed to conduct a public radio or television service, enforad for home consumption on or before 31 December 1994, subject to the regulations which apply to item 405.02 of Schedule No. 4.	Fall duty			
610.09	000.00	01/00	DO	Excisable goods for use by registered see rescue or life-saving operators	Full duty			
610.10	(600.00	01.00	91	Appointments and insignla, for use by any institution specified in item 495.01 of Schedule No. 4	Fall duly			
610.11	124 65	01.00	57	Video tapes entered for the Nambian Defence Force Fund for gratis acceening to members of the Defence Force, subject to the conditions imposed by the Commissioner in each case and to a permit issued by him or her	Fu+duly			
610.12	124.45	0100	57	Apparatus, capable of sound reproduction only, manually operated, whether or not also suitable for usa with batteries, entered by a religious body for religious instruction, subject to production of a written declaration by such body stating the nature and use of such apparatus.	Fuiduly			
610.14	126 05	0105	55	One motor vehicle of a class or type approved by the Commissioner, adapted to the extent the Comssioner may proscribe or may deem sufficient for driving by a permanently physically disabled person or for the transport of a permanent physically disabled person who is madically declared to be a quadriplegic, subject to a permit issued by fite Commissioner and any additional conditions which he or she may impose in each case.	Full duty			
				provided such vehicle is not offered, advertised. lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consect of the Commissionian within a period of 3 years from the date of entry under this item. Provided that any one of the foregoing acts with such vehicle within a period of 2 years from the date of entry in terms of this item shall render such vehicle habite to the payment of study and				
				(ii) a tobale of duty in ferms of this item shall be allowed only once per person Coring a period of 3 years or such shorter period as the Commissioner may in exceptional discumstances decide.				
611.00				EXCISABLE GOODS FOR USE BY HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES Note: The provisions of Notes 1 to 5 to rebate Item 406.00 of Schedule No. 4 shall magnes magnetic apply to this rebate item.				
611.01	000.00	01.00	97	Excisable goods for the personal or official use by the President and his for her family	Full duty			
611.02	000.00	Δ1. 0 Ω	D4	Excleable goods for the personal or official use by diplomatic agents, members of the administrative and technical staff of a diplomatic mission, and the members of their families	Full duty			
611.03	00.000	G1 00	0 1	Exclasible goods for the personal or official use by consular officers and foreign representatives other than those referred to in rebeta items 406.02 and 406.03, and the members of their families	Full duty			

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				Conventancia Coazene Solume 1998		No. 1900
	Act No. 2	0, 1998		CUSTOMS AND EXCISE ACT, 1998		
611.04	00.000	61.60	09	Stationery, uniforms and appointments for the official use by a consular post headed by a honorary consular officer	Full duty	
611.05	000.00	01.50	06	Exclaable goods for the personal or official use by the members, agents, officers, delegates or permanent representatives of, to or with an organisation or institution, and the members of their labilities	Full duty	
613.00				EXISABLE GOODS FOR USE DIRECTLY IN THE MANUFACTURE OF OTHER EXCISABLE GOODS		
613,01	000 00	01 00	96	Excisable goods manufactured by any licenses in any special customs and excise warehouse and incorporated, in unused condition. In any other excisable goods manufactured by the same ticenses in the same special customs and excise warehouse	Full duty	
613.D2	000.50	01.00	03	Excisable goods on which excise duly has been paid and which have been incorporated. In unused condition, in any other excisable goods manufactured in any special dustoms and excise warehouse		Not expecting the duty payable per quater for excise duty purposes
613.03				Excisable goods for use by manufacturors approved by the Commissioner, subject to such conditions as he or she may impose for manufacturing purposes:		
	124 40	Q1 90	55	Microphones and loudspeakers, not mounted in housings or calbinets, for the manufacture of telephones, follows on secenting losts, and sound recording or reproducing apparatus.	Full duty	
	124.45	01.00	51	Record players and tope decks, not returnled in cabinets of the like, for the manufacture of snund recorders of reproducers. I including taking reception apparatus neorgonating such articles)	Full duty	
	124.70	01 00	55	Radio-proadcast receivers, to be incorporated in motor vehicles as original equipment.	Full duty	
614.00				EXCISABLE GOODS EXPORTED	•	
614.01	000,00	01 00	60	Excisable goods experted as a customs and excise warehouse. (Including supply as stores to foreign-going ships or aircraft)	Fall duty	
514.02	000 00	01 90	08	Excisable goods exported by an exporter registered with the Permanent Secretary: Trade and Industry as an approved exporter, provided a duly completed refund application in the prescribed form for a total amount of excise duty of N\$20 or more, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the excise duty on any such goods was paid: Provided that such refund application may relate to more than one consignment each of a value of N\$20 or more and the date of entry for export is taken to be the date of export of the first such consignment.		Fall Gul ly
615.00				EXCISABLE GOODS ABANDONED, DESTROYED OR LOST NOTES: 1. The provisions of Note 2 to rebate Item 412.00 shall mulais mulanus apply to any goods abandoned or destroyed in terms of rebate item 615.01.		
615.01				Excisable goods unconditionally abandoned to the Office by the owner or destroyed with the permission of the Commissioner: Provided that the Commissioner may decline to accept abandonment or grant permission for destruction:		
05	117 000	00.00	37	Motor vehicles, enlered under any nem of this Part, damaged by accident or unavoyable cause	Fulduty	

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	Act No. 20	, 1998		CUSTOMS AND EXCISE ACT, 1998		
10	000 000	0100	03	Excisable goods while still in a customs and excise warehouse or arxive the control of the Olfice textilding goods disared under reballe of quity.	Fall duty	Fuil duty
15	00.000	U1 00	08	Other exceptible goods is sared under any item of this Parl and which are soft environthe control of the Office	Full duly less the duty paid rin ontry	Full duly
615.02	000 00	0:00	02	Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Commissioner deems reasonable, subject to production of proof that such goods did not enter into consumption	Fu daly	Full duty
615,03	900 0 0	0.00	95	Excisable goods in respect of which the excise duty amounts to not less than N\$2 500, proved to have been lost, destroyed or damaged, on any single occasion in circumstances of vis major or in such other circumstances as the Commissioner deems exceptional, white such goods are in any customs and excise warehouse or are being removed in bond or are under the control of the Commissioner provided no compensation in respect of excise duty on such goods has been paid or is due to the owner by any other person and such loss, dostruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption.	Fiz duly	Full duty

CUSTOMS AND EXCISE ACT, 1998 PART 3

REBATES AND REFUNDS OF FUEL LEVY

NOTES:

- 1. A refund of fuel levy baid under Part 5 of Schedule No. 1 in respect of any goods specified in Column IV of this Schedule shall, subject to the provisions of Section 84, be allowed to the extent stated in Column VI of this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
- Unless the context otherwise indicates. Notes A. C. and G of the General Notes to Schedule No. 1 shall mataks mutands apply
 to the Pert.
- 3. Any particulars in Column VI in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods.
- 4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fink levy item under which any goods are classified in Part 5 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be geemed not to include goods which are not classified under the good heading or subhooding or fuel levy item.
- 5 A refund in terms of this Part shall be paid only to the purpose who purchased and used the goods concerned for the purpose specified in such item, unless the Commissioner authorises payment of such relund to any other person on compliance with such conditions as the may impose at each case.
- 6. No retund in respect of the fuel levy is payable in respect of distillate fuels for use by government.
- A rebails of fuel lavy specified in Part 5 of Schedule No. 1 shall, subject to the provisions of section 84, brightweet joint place of the rebate items 640.04 and 640.05, on compliance with the provisions of the rebate items and any notes applicable thereto.

			_		Extent	Extent
Rebate	Tariff		С	Article	qí	of
llèm	Item	Çode	D	Description	Robato	Refund
54D.0Q				PETROL AND DISTILLATE FUELS USED FOR SPECIFIC PURPOSES: 1. In this item "road". "agriculture", "agricultural products", "agricultural requirements", "transport in agriculture". "torestry", "transport in forestry", and "mining" and "construction" shall have the meaning assigned thereto in the Notes to rebate item 509.05 of this Schedule. 2. For the purposes of a retund of fuel levy in terms of rebate item 640.03 the provisions of Note 1 under rebate item 640.03 the provisions of Note 1 under rebate item 640.03 the provisions of Note 1.		
640.01.01				Petrol and distillate fuels used by the President mentioned in rebala tem 406.04 of Schedute No. 4, subject to the requirements of that rebala item and of the Notes Texcept Note 1) applicable therator		
		01.00	59	Petrol	8,9c per litre	
		02.00	53	Dishitate fuels	6.7c per litre	
.dz	? 195.10			Petrol and distillate feets used by diplomatic and other foreign representatives montineed in retail terms 406-02, 406-03, 406-05 or 406-07 or Schedule No. 4, subject to the requirements of those recate items and of the Notes (except Note 1) applicable thereto	As defor- rened and approved by the	
64 0 .02	195.10.15	01.00	76	Distillate fugic used in the manufacture of the goods specified in rebate tiem 607-05-10	Permanent Secretary: Foreign Affairs 17.466c por litre	

	Act No. 20, 1998			CUSTOMS AND EXCISE ACT, 1998		
640.03	195 10 15			Disbilate lucis [air purchased as option parties in section 64 (*) jejec (b) purchased and in respect of which a provisional relund was granted in terms of suction 84(2).		
		01.00	76	Used as fixel for road or half hansportin agriculture or forestry by any person other than the porson carrying on agriculture or forestry (excluding such fact used in you dies of headings Nos. 87-62 and 87-63).		14 965c)
		02.00	71	Used as funt for the production of agricultural products fexcluding such fue for use for read or rail transport in agriculture or in each one of nearings Nes 87-02 and 87-02 or as engine fue: in various, hawfees and other receangoing tishing vessels.		14 986c4
		0300	76			14 956c1
		64 00	70			14 956c4
		05 00	75			14,966c/
640.04	195.00	0100	5	FUEL LEVY GOODS EXPORTED (INCLUDING SUPPLY AS STORES FOR FOREIGN-GOING SHIPS OR AIRCRAFT BUT EXCLUDING FISHING VESSELS PROVIDED FOR IN ITEM 640.06)	Full fael levy	
640.06				FUEL LEVY GOODS SUPPLIED AS STORES FOR ANY FISHING VESSEL NOT REGISTERED IN NAMIBIA OR ANYWHERE ELSE WITHIN THE COMMON CUSTOMS AREA, AND WHICH DOES NOT OPERATE FOR GAIN FOR OR OR BEHALF OF OR UNDER ANY CHARTER OR OTHER CONTRACT TO ANY PERSON IN NAMIBIA:		
	195 00	01.00	5	Districte fuel .	Full fuel levy	
640.08	000 00	Q1 0 0	97	GOODS IN RESPECT OF WHICH THE FUEL LEVY, TOGETHER WITH THE EXCISE DUTY WHERE APPLICABLE. AMOUNTS TO NOT LESS THAN N\$2 500, PROVED TO HAVE BEEN LOST, DESTROYED OR DAMAGED, ON ANY SINGLE OCCASION IN CIRCUMSTANCES OF VIS MAJOR OR IN SUCH OTHER CIRCUMSTANCES AS THE COMMISSIONER DEEMS EXCEPTIONAL WHILE SUCH GOODS ARE-	Fall fuel lovy	
				(a) IN ANY CUSTOMS AND EXCISE WAREHOUSE OR IN- ANY APPOINTED TRANSIT SHED OR UNDER THE CONTROL OF THE OFFICE:		
				(b) BEING REMOVED WITH DEFERMENT OF PAYMENT OF DUTY OR UNDER REBATE OF DUTY FROM A PLACE IN NAMIBIA TO ANY OTHER PLACE IN TERMS OF THE PROVISIONS OF THIS ACT; OR		
				(c) BEING STORED IN ANY REBATE STOREROOM,		
				PROVIDED -		
				(i) NO COMPENSATION IN RESPECT OF THE EXCISE DUTY OR FUEL LEVY ON SUCH GOODS HAS BEEN PAID OR IS DUE TO THE OWNER BY ANY OTHER PERSON;		
				(ii) SUCH LOSS, DESTRUCTION OR DAMAGE WAS NOT QUE TO ANY NEGLIGENCE OR FRAUD ON THE PART OF THE PERSON LIABLE FOR THE DUTY; AND		
				The second second second laborated by the second se		

(III) SUCH GOODS DID NOT ENTER INTO CONSUMPTION

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CUSTOMS AND EXCISE ACT, 1998. SCHEDULE NO. 7

TRADE AGREEMENTS

No item (Reserved for future /national use)

CUSTOMS AND EXCISE ACT, 1998 SCHEDULE NO. 8

LICENCES

801.00	CUSTOMS AND EXCISE STORAGE WAREHOUSE	N5100	Indefinite, subject to the conditions the Commissioner may impose
805.00	CUSTOMS AND EXCISE MANUFACTURING WAREHOUSE:		
B05.05	Approved for the incidental manufacture of extinative goods as a dy-product in the manufacture of other goods or for the reprocessor, or excisable goods after use thereof by him or ner for such other purpose as the Commissioner regards as incidental manufacturing.	V\$ 10	Indeficite, subject to the conditions the Commissioner
			may impose
805.10	Approved for other purposes	4\$1 0	indictionite subject to the conditions the Commissioner many impose
810.00	SPECIAL CUSTOMS AND EXCISE WAREHOUSE:		
810.05	Approved for the manufacture of wine by a wine grower or a wine-growers co-operative agricultural society	N\$1C	ingefinite, subject to the conditions the Commissioner may inhuse
810 10 810.20	Approved for other purposes:	\\$ 10	inselinite subject to the conditions the Commissioner conveniences
910.20.05	For slorage purposes:		20 (A) 20%
§1 0.20.05	Ter startige but books		sation the the conduces me commissioner convergesse
810.20.10	For enhantacturing purposes	5.\$10	inceforte, subject to the conditions the Common open may impose
#10.20.20	For ad valorem excise duty pulposes	N\$10	Indefinite sucject to the conditions the Commissioner may impose

	Act No. 20, 1998	CUSTOMS AND EXCISE ACT, 1998		
015.00	DISTILLATION OF SPIRI	TS BY AN AGRICULTURAL DISTILLER	NS1	: January to 31 December
820.00	STILLS:			
820.05	To awn, passess or keep		NS1 each with a maximum of NS5 per Gensee	I January to 31 December
820.10	·	for sale or to repair for rewald	N\$5	1 January to 31 December
825.00	WRECK:			
B25.05	To search or to search for		Free	1 January to 31 December
830.00	CONTAINER DEPOT:			
830.65	For such period as the Co a year ending on 31 Dece	mmissioner may delermine, not exceeding six movilis, si imber	N\$50	Six months subject in the conditions the Commissioner thay impose
830.10		ermiss,oner may determine, exceeding 6 inonihs bulinet ig on 31 Occember	N\$100	1 January to 31 Gecember, subject to the said conditions
830.15	For an indefinite period, a	s the Commissioner may deligibline .	N\$2 000	Indelinite. subject to the saxt conditions
835.00	CLEARING AGENT		N\$100	1 January to 31 December