



GOVERNMENT OF BERMUDA

Ministry of Finance

Customs Department

BERMUDA CUSTOMS TARIFF

2022

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Foreword

The Bermuda Customs Tariff 2022 (“the Tariff”) is divided into two parts. Part I of the Tariff presents a consolidation of the Customs Tariff Act 1970 and the Schedules thereto, incorporating all amendments made before 1st April 2022. Part II of the Tariff includes the following appendices—

- Appendix A.** – National explanatory notes to the Bermuda Nomenclature;
- Appendix B.** – Customs Related Notices;
- Appendix C.** – Goods exempt from wharfage;
- Appendix D.** – ICOL Holders.

The Tariff is available electronically in PDF format. To access or download an electronic copy of the Tariff, visit the Bermuda Government Portal, www.gov.bm. Printed Tariffs are available for public reference at the Hamilton Custom House and in the Baggage Hall at the L.F. Wade International Airport.

Disclaimer: All of the contents of the Bermuda Customs Tariff 2022 are presented for informational purposes only. There is nothing in this Tariff that constitutes legal advice. While all reasonable efforts have been made to ensure the accuracy of the contents of the Tariff, information can quickly become out of date due to changing circumstances. The information in this Tariff is provided as a convenience only and should not be relied on as the authoritative text. The authoritative text is set out in the Revised Laws of Bermuda (1989 Revision) and in official consolidations printed by the Government of Bermuda.

BERMUDA CUSTOMS TARIFF

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**BERMUDA
1970 : 361**

CUSTOMS TARIFF ACT 1970

ARRANGEMENT OF SECTIONS

- 1 Interpretation
- 2 Import duties
- 2A Classification of goods imported by post or courier service
- 3 Export duties
- 4 Refund or drawback of duty
- 5 Goods eligible for relief from duty
- 5A *[repealed]*
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- 10 Saving for NATO Status of Forces Agreement
- 11 Surcharge on certain goods
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- 13 Obligation to pay duty upon diversion
- 13A *[repealed]*
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- 15 Commencement *[omitted]*

FIRST SCHEDULE

Bermuda Nomenclature and Import Duties

SECOND SCHEDULE

Export Duties

THIRD SCHEDULE

Goods not subject to refund or drawback of duty

FOURTH SCHEDULE

Drawback in relation to imported goods incorporated in goods manufactured in Bermuda

FIFTH SCHEDULE

End-Use Relief

SIXTH SCHEDULE

Temporary Importation Relief

SEVENTH SCHEDULE

Reliefs for Miscellaneous Goods

EIGHTH SCHEDULE

[repealed]

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[10 July 1970]

[preamble and words of enactment omitted]

Interpretation

1 In this Act, unless the context otherwise requires, —

"bonded warehouse" means any premises licensed by the Collector of Customs under section 50 of the Revenue Act 1898, in respect of which a licence is in force;

"customs declaration" has the same meaning as in section 2 of the Revenue Act 1898;

"customs procedure code" or "CPC" means the customs procedure code assigned by the Collector of Customs for goods of a particular description for the purpose of determining the rate of duty for those goods;

"for home use" means for home consumption or for any use other than for immediate exportation or shipment as stores.

"goods" includes ships, vessels, aircraft, containers and all kinds of articles, wares, merchandise, natural products and livestock;

"Heading" or "heading" means a heading of the Bermuda Nomenclature, being a numerical code (in the first column of a Chapter of the First Schedule) for goods of a particular class or description;

"importer" includes—

(a) the owner or any other person for the time being possessed of or beneficially interested in any goods at the time of their importation or at the time of taking the goods out of bond from a bonded warehouse;

(b) any person who signs as authorized agent on behalf of any such person, any document relating to such goods;

"islander" means a natural person who under the Bermuda Immigration and Protection Act 1956 is entitled to reside in Bermuda;

"Minister" means the Minister of Finance;

"litre of alcohol" in relation to the alcoholic content of any liquor shall be calculated from readings obtained using a Gay Lussac hydrometer;

"non-resident" means a natural person who is—

(a) a visitor; or

(b) an islander who has been resident outside of Bermuda for a continuous period of 6 months within the last 12 months;

"special rate" *[repealed by 2013 : 8 s. 2]*

"standard rate" *[repealed by 2013 : 8 s. 2]*

"Tariff Code" or "tariff code" means a subheading of the Bermuda Nomenclature, being a numerical code (in the second column of a Chapter of the First Schedule) for goods of a particular class or description;

"transshipment" with its grammatical variations and cognate expressions means the transfer either directly or indirectly, of any goods from any aircraft or vessel arriving in Bermuda to an aircraft or vessel departing to a place outside Bermuda;

"unit of classification" means the unit of quantity of goods of any description to be used in the customs declaration;

"unit for duty" means the unit to be taken for the purpose of assessing duty upon goods of any description, and includes value;

"value" in relation to any goods means the value of those goods ascertained in accordance with the provisions of section 24 and the Second Schedule to the Revenue Act 1898 *[title 14 item 10]*.

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“visitor” means a natural person who under the Bermuda Immigration and Protection Act 1956 is not entitled to reside in Bermuda.

[Section 1 “bill of entry” deleted, “customs declaration” and “CPC” inserted, “importer” substituted, and “unit of classification” amended, by 2000:36 s.3 effective 8 November 2000; “value” substituted by 2004:6 s.19 & Sch 3 effective 26 March 2004; “goods” and “bonded warehouse” amended by 2007:13 s.26 effective 29 March 2007; “islander”, “non-resident” and “visitor” inserted by 2009:9 s.2 effective 1 April 2009; “Heading” and “Tariff Code” inserted by 2011 : 10 s. 2 effective 1 April 2011; “special rate” and “standard rate” inserted by 2012 : 5 s. 2 effective 1 April 2012; “special rate” and “standard rate” repealed by 2013 : 8 s. 2 effective 1 April 2013 ; “for home use” inserted by 2013 : 8 s. 2 effective 1 April 2013; “Heading” and “Tariff Code” repealed and substituted by 2014 : 16 s. 2 effective 1 April 2014]

Import duties

2 (1) The Rules of Interpretation in the First Schedule and Sections I to XXII of that Schedule have effect with respect to the classification of goods and subject to subsection (2), the assignment of rates of duty.

(2) Except as otherwise provided in this Act or any other Act, on goods—

(a) imported into Bermuda; or

(b) taken out of bond from any bonded warehouse in Bermuda for home use,

there shall be imposed duty at the rate specified in the First Schedule with respect to goods of that class or description, calculated by reference to the unit for duty specified in relation thereto.

(3) *(Repealed by 2013 : 39)*

[Section 2 amended by 1994:8 effective 23 February 1994; by 1995:12 effective 15 February 1995; subsection (1) substituted and (1A) inserted by 2000:36 s.4 effective 8 November 2000; subsection (2) amended and (3) inserted by 2004:2 s.2 effective 20 February 2004; subsection (1) substituted, (1A) renamed as (2), and (2)-(3) repealed by 2006:5 s.2 effective 1 April 2006; Section 2 amended by 1994:8 effective 23 February 1994; by 1995:12 effective 15 February 1995; subsection (1) substituted and (1A) inserted by 2000:36 s.4 effective 8 November 2000; subsection (2) amended and (3) inserted by 2004:2 s.2 effective 20 February 2004; subsection (1) substituted, (1A) renamed as (2), and (2)-(3) repealed by 2006:5 s.2 effective 1 April 2006; subsection (3) inserted by 2011 : 5 s. 2 effective 1 April 2011; subsections (1) and (2) amended by 2012 : 5 s. 3 effective 1 April 2012; Section 2 subsection (2) repealed and substituted by 2013 : 8 s. 3 effective 1 April 2013; Section 2 subsection (3) repealed by 2013 : 39 s. 20 effective 1 April 2014]

Classification of goods imported by post or courier service

2A (1) A person who imports goods into Bermuda by post or by a courier service licensed under section 6A of the Post Office Act 1900 may declare in a customs declaration that the goods are classified—

(a) under heading 98.03 in Section XXII of the First Schedule; or

(b) under any other heading in the First Schedule that applies to them.

(2) The Collector of Customs may reject a customs declaration classifying goods under paragraph (a) or (b) of subsection (1) and require the person to submit a customs declaration classifying the goods under the other paragraph.

(3) The Collector of Customs may reject a customs declaration classifying goods under headings 98.01 or 98.02 and require the person to submit a customs declaration classifying the goods under any other heading in the First Schedule that applies to them.

[section 2A inserted by 2006:5 effective 1 April 2006 ; subsection 3 inserted by 2016 : 15 s.2 effective 1 April 2016]

Export duties

3 On the goods specified in the Second Schedule there shall be imposed, when such goods are taken out of bond or otherwise exported or transhipped as ships' stores, such duties as are respectively specified in that Schedule.

Refund or drawback of duty

4 (1) The goods specified in the Third Schedule shall not be subject to refund or drawback of duty.

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(2) The goods specified in the Fourth Schedule shall be subject to such drawbacks of duty as are specified in that Schedule.

Goods eligible for relief from duty

5 (1) The Fifth Schedule (which provides for relief in respect of the end-use of goods) has effect.

(2) The Sixth Schedule (which provides for relief in respect of the temporary importation of goods) has effect.

(3) The Seventh Schedule (which provides miscellaneous reliefs in respect of goods brought back to Bermuda and warranty replacements) has effect.

(4) The Collector of Customs may grant an importer (who is an eligible beneficiary) relief from the duty imposed under section 2(2) in accordance with the conditions and criteria and subject to the payment of duty at the applicable rate set out in the Fifth, Sixth or Seventh Schedule.

(5) The Collector of Customs shall refuse to grant an importer relief under subsection (4) if the importation of the goods in respect of which the relief from duty is claimed involves arrangements, made at any time before such relief is granted, that are duty avoidance arrangements.

(6) For the purposes of subsection (5)—

(a) “arrangements” includes any arrangements, scheme or understanding of any kind, whether or not legally enforceable, involving any number of transactions; and

(b) arrangements are “duty avoidance arrangements” if the main purpose, or one of the main purposes, of any party to the arrangements, in entering into them, is to obtain relief from duty.

[Section 5 repealed and replaced by 2000:36 s.5 effective 8 November 2000; amended by 2008:5 s.2 effective 1 April 2008; subsection (4) amended by 2012 : 5 s. 4 effective 1 April 2012; subsection (4) amended by 2013 : 8 s. 4 effective 1 April 2013; subsections (5) and (6) inserted by 2013 : 8 s. 4 effective 1 April 2013; subsection (3) repealed by 2013 : 8 s. 12 effective 1 April 2013; subsection (4) amended by 2013 : 8 s. 12 effective 1 April 2013; subsection (3) inserted and subsection (4) amended by 2015 : 7 s. 2 effective 1 April 2015]

5A *[Repealed by 2016 : 15 s 15(j) effective 1 April 2016]*

6 *[Repealed]*

[Section 6 repealed by 2009:9 s.3 effective 1 April 2009]

Payment of duties

7 (1) Save as otherwise provided by or under this Act or the Revenue Act 1898, duty shall be payable by the importer or consignee of goods to the Collector of Customs—

(a) where a customs declaration is delivered in respect of goods imported into, removed from a bonded warehouse in, or exported from, Bermuda, at the time of the delivery of the customs declaration in respect of those goods;

(b) where goods are entered pursuant to simplified procedures, at such time as the Collector of Customs may require;

(c) in any other case, at the time of the importation of the goods.

(2) In this section, “simplified procedures” has the same meaning as in section 35A of the Revenue Act 1898.

[Section 7 repealed and replaced by 2000:36 s.7 effective 8 November 2000]

Proportional application

8 In every case in which a specific import duty is imposed according to a specific quantity the duty shall be deemed to apply in the same proportion to any greater or less quantity.

[Section 9 repealed by 2000:36 s.8 effective 8 November 2000]

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Saving for NATO Status of Forces Agreement

10 This Act shall be construed subject to Articles XI, XII and XIII of the Agreement regarding the Status of Forces of Parties to the North Atlantic Treaty, London, 19 June 1951, as applied to Bermuda and the Visiting Forces Act (Application to Bermuda) Order 2001.

[Section 10 substituted by 2002:6 s.4 & Sch 3 effective 18 June 2002]

Surcharge on certain goods

11 (1) Upon the discharge of duty suspension arrangements, in addition to any duty that may be due, there shall be imposed a surcharge of duty in accordance with this section.

(2) The surcharge imposed upon goods (except goods of Headings 27.09, 27.10 and 27.11) taken out of bond from any bonded warehouse in Bermuda shall be three and three quarters per centum [3.75%] of the duty imposed under sections 2(2) and 3.

(3) The surcharge imposed upon goods taken out of a bonded warehouse under subsection (2) shall be applied to—

- (a) goods removed from a regulated shop under the Airport (Duty Free Sales) Act 1997 for export; and
- (b) precious stones taken out of storage in bond under the Bonding of Precious Stones Act 1952.

(4) The surcharge imposed upon goods discharged from CPC 5000 of the Sixth Schedule (business temporary importation relief), shall be calculated as follows—

- (a) if the goods are discharged by re-export, then the surcharge shall be equal to the amount of duty at the time of discharge that would have been payable on identical goods with the deemed customs value entered for home use;
- (b) if the goods are discharged by diversion to home use at an applicable rate determined by section 2 and the Fifth Schedule, then the surcharge shall be equal to the amount of duty payable at the applicable rate on identical goods with the deemed customs value.

(5) All provisions of law relating to the circumstances in which duty is imposed, the payment and collection thereof, the refund, drawback, penalties and legal proceedings in respect thereof shall apply in like manner to the surcharge imposed under this section.

(5A) The surcharge imposed on goods entered pursuant to section 18 of the Revenue Act 1898 (packages with unknown contents) shall be two per centum (2%) of the duty imposed under section 2(2) and 3.

(6) In this section—

“deemed customs value” means—

- (a) the actual lease payment for the goods for the period between the date of importation and the date of discharge; or
- (b) if there is no actual lease payment, a deemed lease payment representing the open market cost in Bermuda of leasing the goods for the same period; or
- (c) if there is neither an actual lease payment nor an open market cost in Bermuda of leasing the goods then, by reference to the same period, the deemed customs value shall be 10 per centum per annum of the customs value of the goods ascertained in accordance with the Second Schedule to the Revenue Act 1898;

“discharge” means—

- (a) proper entry for home use;
- (b) diversion to home use; and

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(c) export;

“duty suspension arrangements” means arrangements for the purposes of—

- (a) bonded warehousing under the Revenue Act 1898;
- (b) storage in a regulated shop under the Airport (Duty Free Sales) Act 1997;
- (c) storage in bond under the Bonding of Precious Stones Act 1952; and
- (d) temporary importation under the Sixth Schedule.
- (e) release of goods before entry and payment of duty under section 18 of the Revenue Act 1898;

[Section 11 amended by 1994:10 effective 14 February 1994; subsection (1) amended by 2000:36 s.9 effective 8 November 2000; Section 11 repealed and substituted by 2013 : 8 s. 6 effective 1 April 2013, except subsection (4) and definition of "deemed customs value" effective 1 April 2014; Section 11 subsection (5A) inserted and subsection (6) amended by 2015 : 7 s. 3 effective 1 April 2015]

Minister of Finance may vary Schedules by order

12 (1) Subject to subsection (2), the Minister may by order published in the Gazette amend the First, Second, Fourth, Fifth, Sixth or Seventh Schedules.

(2) Nothing in this section shall authorize the Minister to impose or cancel any duty or vary the rate of any duty.

(3) In this section "amend" means revoke, replace, add to or vary.

[Section 12 amended by 1994:10 effective 14 February 1994; subsection (1) amended by 2000:36 s.10 effective 8 November 2000; subsection (1) amended by 2011:5 s.3 effective 1 April 2011; subsection (1) amended 2013 : 8 s. 12 effective 1 April 2013; subsection (1) amended by 2013 : 39 effective 1 April 2014; subsection (1) amended by 2015 : 7 s. 2 effective 1 April 2015]

Obligation to pay duty upon diversion

13 (1) This section applies to any goods imported into Bermuda or taken out of a bonded warehouse (removed)—

- (a) in respect of which relief was granted pursuant to the Fifth or Sixth Schedule; or
- (aa) in respect of which duty relief or exemption was granted pursuant to any other enactment, except where otherwise provided in such enactment; or
- (b) that are classifiable to tariff code 9801.411 or tariff code 9802.101 in heading 98.01 or 98.02 of the First Schedule.

(2) A person who has imported such goods into Bermuda or removed such goods may apply to the Collector of Customs for approval to use or dispose of the goods in a manner not authorized by the conditions of their importation or removal.

(3) The Collector of Customs may approve such use or disposal upon payment of—

- (a) the outstanding duty; or
- (b) a surcharge equal to one per centum, 1.00%, per day of the amount of the outstanding duty.

(4) Subsections (3), (4), (5) and (6) of section 89 of the Revenue Act 1898 shall apply, with the necessary changes, in relation to the use or disposal of goods in a manner not authorized by any condition of their importation or removal without the approval of the Collector of Customs ("unauthorized disposal") as they apply in relation to the use or disposal of restricted goods imported free of duty in contravention of section 89 of that Act.

(5) In this section—

- (a) "duty" includes any surcharge;

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- (b) "outstanding duty" means the amount of duty payable in respect of goods chargeable to duty less any duty already paid in respect of the goods;
- (c) where the goods in question are goods in respect of which duty is charged on the basis of their value, the value of the goods shall be taken to be that value which the Collector of Customs places on goods which in his opinion are goods of a description, age and condition similar to the description, age and condition of the goods in question at the time the disposal or use is made; and
- (d) the rate of duty to be taken for the purposes of calculating outstanding duty is the rate in force at the time the disposal or use is made.

[section 13 repealed and replaced by 2000:36 s.11 effective 8 November 2000; subsections (1), (2), and (4) amended by 2008:5 s.4 effective 1 April, 2008; subsection (1) amended by 2013 : 8 s. 12 effective 1 April 2013 ; subsections (1) and (3) repealed and replaced by 2016 : 15 s.3 effective 1 April 2016 ; subsection (1)(b) repealed and replaced by 2017 : 17 effective 1 April 2017 : subsection (1)(b) amended by 2018 : 13 effective 1 April 2018; subsection (1)(a) amended by 2020 : 14 s 2 effective 1 April 2020]

13A *[Section 13A amended by 1990:14 effective 21 February 1990; by 1994:10 effective 14 February 1994; repealed by 2000:36 s.12(1) effective 8 November 2000 subject to saving in s.12(2)]*

Repeals

14 *[omitted]*

Commencement

15 *[omitted]*

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FIRST SCHEDULE

(Section 2(1))

BERMUDA NOMENCLATURE AND IMPORT DUTIES

Rules of Interpretation

General Rules of Interpretation of the Bermuda Nomenclature

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
2.
 - (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein :
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. This Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5 (a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for

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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 those subheadings and any related Subheading Notes and, *mutatis mutandis*, to the above Rules, on the understanding that only subheadings at the same level are comparable. For the purposes of this Rule the relative Section and Chapter Notes also apply, unless the context otherwise requires.

Special rules of interpretation of the Bermuda Nomenclature

1. Notwithstanding anything in these rules, when goods are classifiable under heading 98.01 of Section XXII and another heading, the goods shall be classified under heading 98.01 unless the rate of duty under the other heading is 0% or a percentage greater than 25%.
2. Notwithstanding anything in these rules, when goods are classifiable under heading 98.02 of Section XXII and another heading, the goods shall be classified under heading 98.02 unless the rate of duty under the other heading is 0% or a percentage greater than 25%.
3. In the Bermuda Nomenclature, the abbreviations and symbols used in column 1 of the following table shall have the meanings set out in column 2 thereof—.

Table of Abbreviations and Symbols used in the Bermuda Tariff

ABBREVIATION	MEANING
AC	alternating current
ASTM	American Society for Testing Materials
Bq	becquerel
°C	degree(s) celsius
cc	cubic centimetre(s)
cg	centigrams
cm	centimetre(s)
cm ²	square centimetre(s)
cm ³	cubic centimetre(s)
cN	centinewton(s)
DC	direct current
g	gram(s)
Hz	hertz
IR	infra-red
kcal	kilocalorie(s)
kg	kilogram(s)
kgf	kilogram force

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ABBREVIATION	MEANING
kN	kilonewton(s)
kPa	kilopascal(s)
kV	kilovolt(s)
kVA	kilovolt(s) – ampere(s)
kvar	kilovolt(s) – ampere(s) - reactive
kW	kilowatt(s)
l	litre(s)
la	litre of alcohol
m	metre(s)
<i>m-</i>	meta-
m ²	square metre(s)
m ³	cubic metre(s)
m ³ (*)	cubic metre(s) at a pressure of 1013 mbar and a temperature of 15 °C
μCi	microcurie
mm	millimetre(s)
mN	millinewton(s)
N	newton(s)
MPa	megapascals(s)
No.	number
o	ortho-
p	para-
t	tonne(s)
u	unit(s)
UV	ultra-violet
V	volt(s)
vol.	volume
W	watt(s)
2u	pair(s)
200u	200 units
%	percent
x°	x degree(s)

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First Schedule Guide to Section and Chapter Numbers

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Section Notes.

- 1 Live animals.
- 2 Meat and edible meat offal.
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates.
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
- 5 Products of animal origin, not elsewhere specified or included.

SECTION II

VEGETABLE PRODUCTS

Section Note.

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- 7 Edible vegetables and certain roots and tubers.
- 8 Edible fruit and nuts; peel of citrus fruit or melons.
- 9 Coffee, tea, maté and spices.
- 10 Cereals.
- 11 Products of the milling industry; malt; starches; inulin; wheat gluten.
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
- 13 Lac; gums, resins and other vegetable saps and extracts.
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III

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

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

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SECTION IV

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

Section Note.

- 16 Preparations of meat, of fish, crustaceans, molluscs or other aquatic invertebrates, or of insects.
- 17 Sugars and sugar confectionery.
- 18 Cocoa and cocoa preparations.
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products.
- 20 Preparations of vegetables, fruit, nuts or other parts of plants.
- 21 Miscellaneous edible preparations.
- 22 Beverages, spirits and vinegar.
- 23 Residues and waste from the food industries; prepared animal fodder.
- 24 Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.

SECTION V

MINERAL PRODUCTS

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
- 26 Ores, slag and ash.
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Section Notes.

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes.
- 29 Organic chemicals.
- 30 Pharmaceutical products.
- 31 Fertilisers.

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- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
- 35 Albuminoidal substances; modified starches; glues; enzymes.
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
- 37 Photographic or cinematographic goods.
- 38 Miscellaneous chemical products.

SECTION VII

**PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

Section Notes.

- 39 Plastics and articles thereof.
- 40 Rubber and articles thereof.

SECTION VIII

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

- 41 Raw hides and skins (other than furskins) and leather.
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
- 43 Furskins 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**

- 44 Wood and articles of wood; wood charcoal.
- 45 Cork and articles of cork.
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

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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**

- 47 Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard.
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Section Notes.

- 50 Silk.
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
- 52 Cotton.
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54 Man-made filaments; strip and the like of man-made textile materials.
- 55 Man-made staple fibres.
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
- 57 Carpets and other textile floor coverings.
- 58 Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
- 60 Knitted or crocheted fabrics.
- 61 Articles of apparel and clothing accessories, knitted or crocheted.
- 62 Articles of apparel and clothing accessories, not knitted or crocheted.
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags.

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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**

- 64 Footwear, gaiters and the like; parts of such articles.
- 65 Headgear and parts thereof.
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII

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

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 69 Ceramic 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**

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

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes.

- 72 Iron and steel.
- 73 Articles of iron or steel.
- 74 Copper and articles thereof.
- 75 Nickel and articles thereof.
- 76 Aluminium and articles thereof.
- 77 *(Reserved for possible future use in the Bermuda Nomenclature)*

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- 78 Lead and articles thereof.
- 79 Zinc and articles thereof.
- 80 Tin and articles thereof.
- 81 Other base metals; cermets; articles thereof.
- 82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83 Miscellaneous articles of base metal.

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**

Section Notes.

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 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.

SECTION XVII

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

Section Notes.

- 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.
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 88 Aircraft, spacecraft, and parts thereof.
- 89 Ships, boats 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**

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

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SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

- 93 Arms and ammunition; parts and accessories thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
- 95 Toys, games and sports requisites; parts and accessories thereof.
- 96 Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97 Works of art, collectors' pieces and antiques.

SECTION XXII

OTHER SPECIAL CLASSIFICATION PROVISIONS

- 98 Accompanied personal goods; unaccompanied personal goods; simplified tariff for goods imported by post or by a courier service.

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Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes.

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

Chapter 1

Live animals

Note.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
01.01		Live horses, asses, mules and hinnies.			
		- Horses :			
	0101.210	-- Pure-bred breeding animals	value	1. u	25%
	0101.290	-- Other	value	1. u	25%
	0101.300	- Asses	value	1. u	25%
	0101.900	- Other	value	1. u	25%
01.02		Live bovine animals.			
		- Cattle :			
	0102.210	-- Pure-bred breeding animals	value	1. u	0%
	0102.290	-- Other	value	1. u	0%
		- Buffalo :			
	0102.310	-- Pure-bred breeding animals	value	1. u	0%
	0102.390	-- Other	value	1. u	0%
	0102.900	- Other	value	1. u	0%
01.03		Live swine.			
	0103.100	- Pure-bred breeding animals	value	1. u	0%
		- Other :			
	0103.910	-- Weighing less than 50 kg	value	1. u	0%
	0103.920	-- Weighing 50 kg or more	value	1. u	0%
01.04		Live sheep and goats.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0104.100	- Sheep	value	1. u	0%
	0104.200	- Goats	value	1. u	0%
01.05		Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.			
		- Weighing not more than 185 g :			
	0105.110	-- Fowls of the species <i>Gallus domesticus</i>	value	1. u	0%
	0105.120	-- Turkeys	value	1. u	0%
	0105.130	-- Ducks	value	1. u	0%
	0105.140	-- Geese	value	1. u	0%
	0105.150	-- Guinea fowls	value	1. u	0%
		- Other :			
	0105.940	-- Fowls of the species <i>Gallus domesticus</i>	value	1. u	0%
	0105.990	-- Other	value	1. u	0%
01.06		Other live animals.			
		- Mammals :			
	0106.110	-- Primates	value	1. u	25%
	0106.120	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	value	1. u	25%
	0106.130	-- Camels and other camelids (<i>Camelidae</i>)	value	1. u	25%
	0106.140	-- Rabbits and hares	value	1. u	25%
	0106.19	-- Other			
	0106.191	--- Cats	value	1. u	25%
	0106.192	--- Dogs	value	1. u	25%
	0106.199	--- Other	value	1. u	25%
	0106.200	- Reptiles (including snakes and turtles)	value	1. u	25%
		- Birds :			
	0106.310	-- Birds of prey	value	1. u	25%
	0106.320	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	value	1. u	25%
	0106.330	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	value	1. u	25%
	0106.390	-- Other	value	1. u	25%
		- Insects :			
	0106.410	-- Bees	value	1. u	0%
	0106.490	-- Other	value	1. u	25%
	0106.900	- Other	value	1. u	25%

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Chapter 2

Meat and edible meat offal

Note.

1.- This Chapter does not cover :

- (a) Products of the kinds described in headings 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;
- (b) Edible, non-living insects (heading 04.10);
- (c) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02); or
- (d) Animal fat, other than products of heading 02.09 (Chapter 15).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
02.01		Meat of bovine animals, fresh or chilled.			
	0201.100	- Carcasses and half-carcasses	value	1. kg	5%
	0201.200	- Other cuts with bone in	value	1. kg	5%
	0201.300	- Boneless	value	1. kg	5%
02.02		Meat of bovine animals, frozen.			
	0202.100	- Carcasses and half-carcasses	value	1. kg	5%
	0202.200	- Other cuts with bone in	value	1. kg	5%
	0202.300	- Boneless	value	1. kg	5%
02.03		Meat of swine, fresh, chilled or frozen.			
		- Fresh or chilled :			
	0203.110	-- Carcasses and half-carcasses	value	1. kg	5%
	0203.120	-- Hams, shoulders and cuts thereof, with bone in	value	1. kg	5%
	0203.190	-- Other	value	1. kg	5%
		- Frozen :			
	0203.210	-- Carcasses and half-carcasses	value	1. kg	5%
	0203.220	-- Hams, shoulders and cuts thereof, with bone in	value	1. kg	5%
	0203.290	-- Other	value	1. kg	5%
02.04		Meat of sheep or goats, fresh, chilled or frozen.			
	0204.100	- Carcasses and half-carcasses of lamb, fresh or chilled	value	1. kg	5%
		- Other meat of sheep, fresh or chilled :			
	0204.210	-- Carcasses and half-carcasses	value	1. kg	5%
	0204.220	-- Other cuts with bone in	value	1. kg	5%
	0204.230	-- Boneless	value	1. kg	5%
	0204.300	- Carcasses and half-carcasses of lamb, frozen	value	1. kg	5%
		- Other meat of sheep, frozen :			
	0204.410	-- Carcasses and half-carcasses	value	1. kg	5%
	0204.420	-- Other cuts with bone in	value	1. kg	5%
	0204.430	-- Boneless	value	1. kg	5%
	0204.500	- Meat of goats	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
02.05	0205.000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	value	1. kg	5%
02.06		Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
	0206.100	- Of bovine animals, fresh or chilled	value	1. kg	5%
		- Of bovine animals, frozen :			
	0206.210	-- Tongues	value	1. kg	5%
	0206.220	-- Livers	value	1. kg	5%
	0206.290	-- Other	value	1. kg	5%
	0206.300	- Of swine, fresh or chilled	value	1. kg	5%
		- Of swine, frozen :			
	0206.410	-- Livers	value	1. kg	5%
	0206.490	-- Other	value	1. kg	5%
	0206.800	- Other, fresh or chilled	value	1. kg	5%
	0206.900	- Other, frozen	value	1. kg	5%
02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
		- Of fowls of the species <i>Gallus domesticus</i> :			
	0207.110	-- Not cut in pieces, fresh or chilled	value	1. kg	5%
	0207.120	-- Not cut in pieces, frozen	value	1. kg	5%
	0207.130	-- Cuts and offal, fresh or chilled	value	1. kg	5%
	0207.140	-- Cuts and offal, frozen	value	1. kg	5%
		- Of turkeys :			
	0207.240	-- Not cut in pieces, fresh or chilled	value	1. kg	5%
	0207.250	-- Not cut in pieces, frozen	value	1. kg	5%
	0207.260	-- Cuts and offal, fresh or chilled	value	1. kg	5%
	0207.270	-- Cuts and offal, frozen	value	1. kg	5%
		- Of ducks :			
	0207.410	-- Not cut in pieces, fresh or chilled	value	1. kg	5%
	0207.420	-- Not cut in pieces, frozen	value	1. kg	5%
	0207.430	-- Fatty livers, fresh or chilled	value	1. kg	5%
	0207.440	-- Other, fresh or chilled	value	1. kg	5%
	0207.450	-- Other, frozen	value	1. kg	5%
		- Of geese :			
	0207.510	-- Not cut in pieces, fresh or chilled	value	1. kg	5%
	0207.520	-- Not cut in pieces, frozen	value	1. kg	5%
	0207.530	-- Fatty livers, fresh or chilled	value	1. kg	5%
	0207.540	-- Other, fresh or chilled	value	1. kg	5%
	0207.550	-- Other, frozen	value	1. kg	5%
	0207.600	- Of guinea fowls	value	1. kg	5%
02.08		Other meat and edible meat offal, fresh, chilled or frozen.			
	0208.100	- Of rabbits or hares	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0208.300	- Of primates	value	1. kg	5%
	0208.400	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	value	1. kg	5%
	0208.500	- Of reptiles (including snakes and turtles)	value	1. kg	5%
	0208.600	- Of camels and other camelids (<i>Camelidae</i>)	value	1. kg	5%
	0208.900	- Other	value	1. kg	5%
02.09		Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			
	0209.100	- Of pigs	value	1. kg	5%
	0209.900	- Other	value	1. kg	5%
02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
		- Meat of swine :			
	0210.110	-- Hams, shoulders and cuts thereof, with bone in	value	1. kg	5%
	0210.120	-- Bellies (streaky) and cuts thereof	value	1. kg	5%
	0210.190	-- Other	value	1. kg	5%
	0210.200	- Meat of bovine animals	value	1. kg	5%
		- Other, including edible flours and meals of meat or meat offal :			
	0210.910	-- Of primates	value	1. kg	5%
	0210.920	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	value	1. kg	5%
	0210.930	-- Of reptiles (including snakes and turtles)	value	1. kg	5%
	0210.990	-- Other	value	1. kg	5%

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Chapter 3

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

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
03.01		Live fish.			
		- Ornamental fish :			
	0301.110	-- Freshwater	value	1. kg	5%
	0301.190	-- Other	value	1. kg	5%
		- Other live fish :			
	0301.910	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	value	1. kg	5%
	0301.920	-- Eels (<i>Anguilla</i> spp.)	value	1. kg	5%
	0301.930	-- Carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.)	value	1. kg	5%
	0301.940	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	value	1. kg	5%
	0301.950	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	value	1. kg	5%
	0301.990	-- Other	value	1. kg	5%
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
		- Salmonidae, excluding edible fish offal of subheadings 0302.910 to 0302.990 :			
	0302.110	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	value	1. kg	5%
	0302.130	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0302.140	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	value	1. kg	5%
	0302.190	-- Other	value	1. kg	5%
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0302.910 to 0302.990 :			
	0302.210	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	value	1. kg	5%
	0302.220	-- Plaice (<i>Pleuronectes platessa</i>)	value	1. kg	5%
	0302.230	-- Sole (<i>Solea spp.</i>)	value	1. kg	5%
	0302.240	-- Turbots (<i>Psetta maxima</i>)	value	1. kg	5%
	0302.290	-- Other	value	1. kg	5%
		- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0302.910 to 0302.990 :			
	0302.310	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	value	1. kg	5%
	0302.320	-- Yellowfin tunas (<i>Thunnus albacares</i>)	value	1. kg	5%
	0302.330	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	value	1. kg	5%
	0302.340	-- Bigeye tunas (<i>Thunnus obesus</i>)	value	1. kg	5%
	0302.350	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	value	1. kg	5%
	0302.360	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	value	1. kg	5%
	0302.390	-- Other	value	1. kg	5%
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0302.910 to 0302.990 :			
	0302.410	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	value	1. kg	5%
	0302.420	-- Anchovies (<i>Engraulis spp.</i>)	value	1. kg	5%
	0302.430	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	value	1. kg	5%
	0302.440	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	value	1. kg	5%
	0302.450	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	value	1. kg	5%
	0302.460	-- Cobia (<i>Rachycentron canadum</i>)	value	1. kg	5%
	0302.470	-- Swordfish (<i>Xiphias gladius</i>)	value	1. kg	5%
	0302.490	-- Other	value	1. kg	5%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0302.910 to 0302.990 :			
	0302.510	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	value	1. kg	5%
	0302.520	-- Haddock (<i>Melanogrammus aeglefinus</i>)	value	1. kg	5%
	0302.530	-- Coalfish (<i>Pollachius virens</i>)	value	1. kg	5%
	0302.540	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	value	1. kg	5%
	0302.550	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	value	1. kg	5%
	0302.560	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	value	1. kg	5%
	0302.590	-- Other	value	1. kg	5%
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0302.910 to 0302.990 :			
	0302.710	-- Tilapias (<i>Oreochromis spp.</i>)	value	1. kg	5%
	0302.720	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	value	1. kg	5%
	0302.730	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	value	1. kg	5%
	0302.740	-- Eels (<i>Anguilla spp.</i>)	value	1. kg	5%
	0302.790	-- Other	value	1. kg	5%
		- Other fish, excluding edible fish offal of subheadings 0302.910 to 0302.990 :			
	0302.810	-- Dogfish and other sharks	value	1. kg	5%
	0302.820	-- Rays and skates (<i>Rajidae</i>)	value	1. kg	5%
	0302.830	-- Toothfish (<i>Dissostichus spp.</i>)	value	1. kg	5%
	0302.840	-- Seabass (<i>Dicentrarchus spp.</i>)	value	1. kg	5%
	0302.850	-- Seabream (<i>Sparidae</i>)	value	1. kg	5%
	0302.890	-- Other	value	1. kg	5%
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :			
	0302.910	-- Livers, roes and milt	value	1. kg	5%
	0302.920	-- Shark fins	value	1. kg	5%
	0302.990	-- Other	value	1. kg	5%
03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
		- Salmonidae, excluding edible fish offal of subheadings 0303.910 to 0303.990 :			
	0303.110	-- Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	value	1. kg	5%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0303.120	-- Other Pacific salmon (<i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	value	1. kg	5%
	0303.130	-- Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	value	1. kg	5%
	0303.140	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	value	1. kg	5%
	0303.190	-- Other	value	1. kg	5%
		- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0303.910 to 0303.990 :			
	0303.230	-- Tilapias (<i>Oreochromis spp.</i>)	value	1. kg	5%
	0303.240	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	value	1. kg	5%
	0303.250	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	value	1. kg	5%
	0303.260	-- Eels (<i>Anguilla spp.</i>)	value	1. kg	5%
	0303.290	-- Other	value	1. kg	5%
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish offal of subheadings 0303.910 to 0303.990 :			
	0303.310	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	value	1. kg	5%
	0303.320	-- Plaice (<i>Pleuronectes platessa</i>)	value	1. kg	5%
	0303.330	-- Sole (<i>Solea spp.</i>)	value	1. kg	5%
	0303.340	-- Turbots (<i>Psetta maxima</i>)	value	1. kg	5%
	0303.390	-- Other	value	1. kg	5%
		- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish offal of subheadings 0303.910 to 0303.990 :			
	0303.410	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	value	1. kg	5%
	0303.420	-- Yellowfin tunas (<i>Thunnus albacares</i>)	value	1. kg	5%
	0303.430	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	value	1. kg	5%
	0303.440	-- Bigeye tunas (<i>Thunnus obesus</i>)	value	1. kg	5%
	0303.450	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	value	1. kg	5%
	0303.460	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	value	1. kg	5%
	0303.490	-- Other	value	1. kg	5%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.910 to 0303.990 :			
	0303.510	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	value	1. kg	5%
	0303.530	-- Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	value	1. kg	5%
	0303.540	-- Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	value	1. kg	5%
	0303.550	-- Jack and horse mackerel (<i>Trachurus spp.</i>)	value	1. kg	5%
	0303.560	-- Cobia (<i>Rachycentron canadum</i>)	value	1. kg	5%
	0303.570	-- Swordfish (<i>Xiphias gladius</i>)	value	1. kg	5%
	0303.590	-- Other	value	1. kg	5%
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish offal of subheadings 0303.910 to 0303.990 :			
	0303.630	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	value	1. kg	5%
	0303.640	-- Haddock (<i>Melanogrammus aeglefinus</i>)	value	1. kg	5%
	0303.650	-- Coalfish (<i>Pollachius virens</i>)	value	1. kg	5%
	0303.660	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	value	1. kg	5%
	0303.670	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	value	1. kg	5%
	0303.680	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	value	1. kg	5%
	0303.690	-- Other	value	1. kg	5%
		- Other fish, excluding edible fish offal of subheadings 0303.910 to 0303.990 :			
	0303.810	-- Dogfish and other sharks	value	1. kg	5%
	0303.820	-- Rays and skates (<i>Rajidae</i>)	value	1. kg	5%
	0303.830	-- Toothfish (<i>Dissostichus spp.</i>)	value	1. kg	5%
	0303.840	-- Seabass (<i>Dicentrarchus spp.</i>)	value	1. kg	5%
	0303.890	-- Other	value	1. kg	5%
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :			
	0303.910	-- Livers, roes and milt	value	1. kg	5%
	0303.920	-- Shark fins	value	1. kg	5%
	0303.990	-- Other	value	1. kg	5%
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :			
	0304.310	-- Tilapias (<i>Oreochromis spp.</i>)	value	1. kg	5%
	0304.320	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	value	1. kg	5%
	0304.330	-- Nile Perch (<i>Lates niloticus</i>)	value	1. kg	5%
	0304.390	-- Other	value	1. kg	5%
		- Fresh or chilled fillets of other fish :			
	0304.410	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	value	1. kg	5%
	0304.420	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	value	1. kg	5%
	0304.430	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	value	1. kg	5%
	0304.440	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	value	1. kg	5%
	0304.450	-- Swordfish (<i>Xiphias gladius</i>)	value	1. kg	5%
	0304.460	-- Toothfish (<i>Dissostichus spp.</i>)	value	1. kg	5%
	0304.470	-- Dogfish and other sharks	value	1. kg	5%
	0304.480	-- Rays and skates (<i>Rajidae</i>)	value	1. kg	5%
	0304.490	-- Other	value	1. kg	5%
		- Other, fresh or chilled :			
	0304.510	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	value	1. kg	5%
	0304.520	-- Salmonidae	value	1. kg	5%
	0304.530	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	value	1. kg	5%
	0304.540	-- Swordfish (<i>Xiphias gladius</i>)	value	1. kg	5%
	0304.550	-- Toothfish (<i>Dissostichus spp.</i>)	value	1. kg	5%
	0304.560	-- Dogfish and other sharks	value	1. kg	5%
	0304.570	-- Rays and skates (<i>Rajidae</i>)	value	1. kg	5%
	0304.590	-- Other	value	1. kg	5%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) :			
	0304.610	-- Tilapias (<i>Oreochromis</i> spp.)	value	1. kg	5%
	0304.620	-- Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	value	1. kg	5%
	0304.630	-- Nile Perch (<i>Lates niloticus</i>)	value	1. kg	5%
	0304.690	-- Other	value	1. kg	5%
		- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :			
	0304.710	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	value	1. kg	5%
	0304.720	-- Haddock (<i>Melanogrammus aeglefinus</i>)	value	1. kg	5%
	0304.730	-- Coalfish (<i>Pollachius virens</i>)	value	1. kg	5%
	0304.740	-- Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	value	1. kg	5%
	0304.750	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	value	1. kg	5%
	0304.790	-- Other	value	1. kg	5%
		- Frozen fillets of other fish :			
	0304.810	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	value	1. kg	5%
	0304.820	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	value	1. kg	5%
	0304.830	-- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	value	1. kg	5%
	0304.840	-- Swordfish (<i>Xiphias gladius</i>)	value	1. kg	5%
	0304.850	-- Toothfish (<i>Dissostichus</i> spp.)	value	1. kg	5%
	0304.860	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	value	1. kg	5%
	0304.870	-- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	value	1. kg	5%
	0304.880	-- Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	value	1. kg	5%
	0304.890	-- Other	value	1. kg	5%
		- Other, frozen :			
	0304.910	-- Swordfish (<i>Xiphias gladius</i>)	value	1. kg	5%
	0304.920	-- Toothfish (<i>Dissostichus</i> spp.)	value	1. kg	5%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0304.930	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	value	1. kg	5%
	0304.940	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	value	1. kg	5%
	0304.950	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollock (<i>Theragra chalcogramma</i>)	value	1. kg	5%
	0304.960	-- Dogfish and other sharks	value	1. kg	5%
	0304.970	-- Rays and skates (<i>Rajidae</i>)	value	1. kg	5%
	0304.990	-- Other	value	1. kg	5%
03.05		Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.			
	0305.200	- Livers, roes and milt of fish, dried, smoked, salted or in brine - Fish fillets, dried, salted or in brine, but not smoked :	value	1. kg	5%
	0305.310	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	value	1. kg	5%
	0305.320	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	value	1. kg	5%
	0305.390	-- Other - Smoked fish, including fillets, other than edible fish offal :	value	1. kg	5%
	0305.410	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	value	1. kg	5%
	0305.420	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	value	1. kg	5%
	0305.430	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	value	1. kg	5%
	0305.440	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	value	1. kg	5%
	0305.490	-- Other	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Dried fish, other than edible fish offal, whether or not salted but not smoked :			
	0305.510	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	value	1. kg	5%
	0305.520	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	value	1. kg	5%
	0305.530	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	value	1. kg	5%
	0305.540	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus spp.</i>), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>)	value	1. kg	5%
	0305.590	-- Other	value	1. kg	5%
		- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :			
	0305.610	-- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	value	1. kg	5%
	0305.620	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	value	1. kg	5%
	0305.630	-- Anchovies (<i>Engraulis spp.</i>)	value	1. kg	5%
	0305.640	-- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	value	1. kg	5%
	0305.690	-- Other	value	1. kg	5%
		- Fish fins, heads, tails, maws and other edible fish offal :			
	0305.710	-- Shark fins	value	1. kg	5%
	0305.720	-- Fish heads, tails and maws	value	1. kg	5%
	0305.790	-- Other	value	1. kg	5%
03.06		Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.			
		- Frozen :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0306.110	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	value	1. kg	12.5%
	0306.120	-- Lobsters (<i>Homarus spp.</i>)	value	1. kg	12.5%
	0306.140	-- Crabs	value	1. kg	12.5%
	0306.150	-- Norway lobsters (<i>Nephrops norvegicus</i>)	value	1. kg	12.5%
	0306.160	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	value	1. kg	12.5%
	0306.170	-- Other shrimps and prawns	value	1. kg	12.5%
	0306.190	-- Other	value	1. kg	12.5%
		- Live, fresh or chilled :			
	0306.310	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	value	1. kg	12.5%
	0306.320	-- Lobsters (<i>Homarus spp.</i>)	value	1. kg	12.5%
	0306.330	-- Crabs	value	1. kg	12.5%
	0306.340	-- Norway lobsters (<i>Nephrops norvegicus</i>)	value	1. kg	12.5%
	0306.350	-- Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	value	1. kg	12.5%
	0306.360	-- Other shrimps and prawns	value	1. kg	12.5%
	0306.390	-- Other	value	1. kg	12.5%
		- Other :			
	0306.910	-- Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	value	1. kg	12.5%
	0306.920	-- Lobsters (<i>Homarus spp.</i>)	value	1. kg	12.5%
	0306.930	-- Crabs	value	1. kg	12.5%
	0306.940	-- Norway lobsters (<i>Nephrops norvegicus</i>)	value	1. kg	12.5%
	0306.950	-- Shrimps and prawns	value	1. kg	12.5%
	0306.990	-- Other	value	1. kg	12.5%
03.07		Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process.			
		- Oysters :			
	0307.110	-- Live, fresh or chilled	value	1. kg	12.5%
	0307.120	-- Frozen	value	1. kg	12.5%
	0307.190	-- Other	value	1. kg	12.5%
		- Scallops and other molluscs of the family <i>Pectinidae</i> :			
	0307.210	-- Live, fresh or chilled	value	1. kg	12.5%
	0307.220	-- Frozen	value	1. kg	12.5%
	0307.290	-- Other	value	1. kg	12.5%
		- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>) :			
	0307.310	-- Live, fresh or chilled	value	1. kg	12.5%
	0307.320	-- Frozen	value	1. kg	12.5%
	0307.390	-- Other	value	1. kg	12.5%
		- Cuttle fish and squid :			
	0307.420	-- Live, fresh or chilled	value	1. kg	12.5%
	0307.430	-- Frozen	value	1. kg	12.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0307.490	-- Other	value	1. kg	12.5%
		- Octopus (<i>Octopus spp.</i>) :			
	0307.510	-- Live, fresh or chilled	value	1. kg	12.5%
	0307.520	-- Frozen	value	1. kg	12.5%
	0307.590	-- Other	value	1. kg	12.5%
	0307.600	- Snails, other than sea snails	value	1. kg	12.5%
		- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>) :			
	0307.710	-- Live, fresh or chilled	value	1. kg	12.5%
	0307.720	-- Frozen	value	1. kg	12.5%
	0307.790	-- Other	value	1. kg	12.5%
		- Abalone (<i>Haliotis spp.</i>) and stromboid conchs (<i>Strombus spp.</i>) :			
	0307.810	-- Live, fresh or chilled abalone (<i>Haliotis spp.</i>)	value	1. kg	12.5%
	0307.820	-- Live, fresh or chilled stromboid conchs (<i>Strombus spp.</i>)	value	1. kg	12.5%
	0307.830	-- Frozen abalone (<i>Haliotis spp.</i>)	value	1. kg	12.5%
	0307.840	-- Frozen stromboid conchs (<i>Strombus spp.</i>)	value	1. kg	12.5%
	0307.870	-- Other abalone (<i>Haliotis spp.</i>)	value	1. kg	12.5%
	0307.880	-- Other stromboid conchs (<i>Strombus spp.</i>)	value	1. kg	12.5%
		- Other:			
	0307.910	-- Live, fresh or chilled	value	1. kg	12.5%
	0307.920	-- Frozen	value	1. kg	12.5%
	0307.990	-- Other	value	1. kg	12.5%
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.			
		- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>) :			
	0308.110	-- Live, fresh or chilled	value	1. kg	12.5%
	0308.120	-- Frozen	value	1. kg	12.5%
	0308.190	-- Other	value	1. kg	12.5%
		- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>) :			
	0308.210	-- Live, fresh or chilled	value	1. kg	12.5%
	0308.220	-- Frozen	value	1. kg	12.5%
	0308.290	-- Other	value	1. kg	12.5%
	0308.300	- Jellyfish (<i>Rhopilema spp.</i>)	value	1. kg	12.5%
	0308.900	- Other	value	1. kg	12.5%
03.09		Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.			
	0309.100	- Of fish	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0309.900	- Other	value	1. kg	12.5%

BERMUDA CUSTOMS TARIFF

Chapter 4

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

Notes.

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

Subheading Notes.

- 1.- For the purposes of subheading 0404.100, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.
- 2.- For the purposes of subheading 0405.100 the term “butter” does not include dehydrated butter or ghee (subheading 0405.900).

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
04.01		Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
	0401.100	- Of a fat content, by weight, not exceeding 1 %	value	1. kg	0%
	0401.200	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	value	1. kg	0%
	0401.400	- Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	value	1. kg	0%
	0401.500	- Of a fat content, by weight, exceeding 10 %	value	1. kg	0%
04.02		Milk and cream, concentrated or containing added sugar or other sweetening matter.			
	0402.100	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	value	1. kg	0%
		- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :			
	0402.210	-- Not containing added sugar or other sweetening matter	value	1. kg	0%
	0402.290	-- Other	value	1. kg	0%
		- Other :			
	0402.910	-- Not containing added sugar or other sweetening matter	value	1. kg	0%
	0402.990	-- Other	value	1. kg	0%
04.03		Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
	0403.200	- Yogurt	value	1. kg	5%
	0403.900	- Other	value	1. kg	5%
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.			
	0404.100	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	value	1. kg	5%
	0404.900	- Other	value	1. kg	5%
04.05		Butter and other fats and oils derived from milk; dairy spreads.			
	0405.100	- Butter	value	1. kg	5%
	0405.200	- Dairy spreads	value	1. kg	5%
	0405.900	- Other	value	1. kg	5%
04.06		Cheese and curd.			
	0406.100	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	value	1. kg	5%
	0406.200	- Grated or powdered cheese, of all kinds	value	1. kg	5%
	0406.300	- Processed cheese, not grated or powdered	value	1. kg	5%
	0406.400	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	value	1. kg	5%
	0406.900	- Other cheese	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
04.07		Birds' eggs, in shell, fresh, preserved or cooked.			
		- Fertilised eggs for incubation :			
	0407.110	-- Of fowls of the species <i>Gallus domesticus</i>	value	1. kg	5%
	0407.190	-- Other	value	1. kg	5%
		- Other fresh eggs :			
	0407.210	-- Of fowls of the species <i>Gallus domesticus</i>	value	1. kg	0%
	0407.290	-- Other	value	1. kg	5%
	0407.900	- Other	value	1. kg	5%
04.08		Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
		- Egg yolks :			
	0408.110	-- Dried	value	1. kg	5%
	0408.190	-- Other	value	1. kg	5%
		- Other :			
	0408.910	-- Dried	value	1. kg	5%
	0408.990	-- Other	value	1. kg	5%
04.09	0409.000	Natural honey.	value	1. kg	5%
04.10		Insects and other edible products of animal origin, not elsewhere specified or included.			
	0410.100	- Insects	value	1. kg	5%
	0410.900	- Other	value	1. kg	5%

BERMUDA CUSTOMS TARIFF

Chapter 5

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

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
05.01	0501.000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	value	1. kg	25%
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
	0502.100	- Pigs', hogs' or boars' bristles and hair and waste thereof	value	1. kg	25%
	0502.900	- Other	value	1. kg	25%
[05.03]					
05.04	0504.000	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	value	1. kg	25%
05.05		Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.			
	0505.100	- Feathers of a kind used for stuffing; down	value	1. kg	25%
	0505.900	- Other	value	1. kg	25%
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
	0506.100	- Ossein and bones treated with acid	value	1. kg	25%
	0506.900	- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
05.07		Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
	0507.100	- Ivory; ivory powder and waste	value	1. kg	25%
	0507.900	- Other	value	1. kg	25%
05.08	0508.000	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	value	1. kg	25%
[05.09]					
05.10	0510.000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	value	1. kg	25%
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
	0511.100	- Bovine semen	value	1. kg	5%
		- Other :			
	0511.910	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	value	1. kg	25%
	0511.990	-- Other	value	1. kg	25%

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Section II

VEGETABLE PRODUCTS

Note.

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

Chapter 6

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

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.			
	0601.100	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	value	1. u	5%
	0601.200	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	value	1. u	5%
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn.			
	0602.100	- Unrooted cuttings and slips	value	1. u	35%
	0602.200	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	value	1. u	0%
	0602.300	- Rhododendrons and azaleas, grafted or not	value	1. u	35%
	0602.400	- Roses, grafted or not	value	1. u	35%
	0602.90	- Other			
	0602.901	--- Mushroom spawn	value	1. kg	0%
	0602.902	--- Strawberry plants	value	1. kg	0%
	0602.909	--- Other	value	1. kg	35%
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Fresh :			
	0603.110	-- Roses	value	1. kg	25%
	0603.120	-- Carnations	value	1. kg	25%
	0603.130	-- Orchids	value	1. kg	25%
	0603.140	-- Chrysanthemums	value	1. kg	25%
	0603.150	-- Lilies (<i>Lilium spp.</i>)	value	1. kg	25%
	0603.190	-- Other	value	1. kg	25%
	0603.900	- Other	value	1. kg	35%
06.04		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
	0604.200	- Fresh	value	1. kg	25%
	0604.90	- Other :			
	0604.901	--- Mosses and lichens	value	1. kg	25%
	0604.909	--- Other	value	1. kg	35%

BERMUDA CUSTOMS TARIFF

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
07.01		Potatoes, fresh or chilled.			
	0701.100	- Seed	value	1. kg	0%
	0701.900	- Other	value	1. kg	0%
07.02	0702.000	Tomatoes, fresh or chilled.	value	1. kg	5%
07.03		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
	0703.100	- Onions and shallots	value	1. kg	5%
	0703.200	- Garlic	value	1. kg	5%
	0703.900	- Leeks and other alliaceous vegetables	value	1. kg	5%
07.04		Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
	0704.100	- Cauliflowers and broccoli	value	1. kg	0%
	0704.200	- Brussels sprouts	value	1. kg	5%
	0704.900	- Other	value	1. kg	5%
07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
		- Lettuce :			
	0705.110	-- Cabbage lettuce (head lettuce)	value	1. kg	5%
	0705.190	-- Other	value	1. kg	5%
		- Chicory :			
	0705.210	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>)	value	1. kg	5%
	0705.290	-- Other	value	1. kg	5%
07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0706.10	- Carrots and turnips :			
	0706.101	--- Turnip, yellow	value	1. kg	0%
	0706.109	--- Other	value	1. kg	0%
	0706.90	- Other :			
	0706.901	--- Beets	value	1. kg	5%
	0706.902	--- Daikon	value	1. kg	5%
	0706.909	--- Other	value	1. kg	5%
07.07	0707.000	Cucumbers and gherkins, fresh or chilled.	value	1. kg	5%
07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.			
	0708.100	- Peas (<i>Pisum sativum</i>)	value	1. kg	5%
	0708.20	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :			
	0708.201	--- Common, lima or snap	value	1. kg	5%
	0708.209	--- Other	value	1. kg	5%
	0708.900	- Other leguminous vegetables	value	1. kg	5%
07.09		Other vegetables, fresh or chilled.			
	0709.200	- Asparagus	value	1. kg	5%
	0709.300	- Aubergines (egg-plants)	value	1. kg	5%
	0709.400	- Celery other than celeriac	value	1. kg	5%
		- Mushrooms and truffles :			
	0709.510	-- Mushrooms of the genus <i>Agaricus</i>	value	1. kg	5%
	0709.520	-- Mushrooms of the genus <i>Boletus</i>	value	1. kg	5%
	0709.530	-- Mushrooms of the genus <i>Cantharellus</i>	value	1. kg	5%
	0709.540	-- Shiitake (<i>Lentinus edodes</i>)	value	1. kg	5%
	0709.550	-- Matsutake (<i>Tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i>)	value	1. kg	5%
	0709.560	-- Truffles (<i>Tuber spp.</i>)	value	1. kg	5%
	0709.590	-- Other	value	1. kg	5%
	0709.600	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	value	1. kg	5%
	0709.700	- Spinach, New Zealand spinach and orache spinach (garden spinach)	value	1. kg	5%
		- Other :			
	0709.910	-- Globe artichokes	value	1. kg	5%
	0709.920	-- Olives	value	1. kg	5%
	0709.930	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	value	1. kg	5%
	0709.990	-- Other	value	1. kg	5%
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
	0710.100	- Potatoes	value	1. kg	5%
		- Leguminous vegetables, shelled or unshelled :			
	0710.210	-- Peas (<i>Pisum sativum</i>)	value	1. kg	5%
	0710.220	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	value	1. kg	5%
	0710.290	-- Other	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0710.300	- Spinach, New Zealand spinach and orache spinach (garden spinach)	value	1. kg	5%
	0710.400	- Sweet corn	value	1. kg	5%
	0710.800	- Other vegetables	value	1. kg	5%
	0710.900	- Mixtures of vegetables	value	1. kg	5%
07.11		Vegetables provisionally preserved, but unsuitable in that state for immediate consumption.			
	0711.200	- Olives	value	1. kg	5%
	0711.400	- Cucumbers and gherkins	value	1. kg	5%
		- Mushrooms and truffles :			
	0711.510	-- Mushrooms of the genus <i>Agaricus</i>	value	1. kg	5%
	0711.590	-- Other	value	1. kg	5%
	0711.900	-Other vegetables; mixtures of vegetables	value	1. kg	5%
07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
	0712.200	- Onions	value	1. kg	5%
		- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles :			
	0712.310	-- Mushrooms of the genus <i>Agaricus</i>	value	1. kg	5%
	0712.320	-- Wood ears (<i>Auricularia spp.</i>)	value	1. kg	5%
	0712.330	-- Jelly fungi (<i>Tremella spp.</i>)	value	1. kg	5%
	0712.340	-- Shiitake (<i>Lentinus edodes</i>)	value	1. kg	5%
	0712.390	-- Other	value	1. kg	5%
	0712.900	- Other vegetables; mixtures of vegetables	value	1. kg	5%
07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.			
	0713.100	- Peas (<i>Pisum sativum</i>)	value	1. kg	5%
	0713.200	- Chickpeas (garbanzos)	value	1. kg	5%
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :			
	0713.310	-- Beans of the species <i>Vigna mungo (L.) Hepper</i> or <i>Vigna radiata (L.) Wilczek</i>	value	1. kg	5%
	0713.320	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	value	1. kg	5%
	0713.330	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	value	1. kg	5%
	0713.340	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	value	1. kg	5%
	0713.350	-- Cow peas (<i>Vigna unguiculata</i>)	value	1. kg	5%
	0713.390	-- Other	value	1. kg	5%
	0713.400	- Lentils	value	1. kg	5%
	0713.500	- Broad beans (<i>Vicia faba var. major</i>) and horse beans (<i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i>)	value	1. kg	5%
	0713.600	- Pigeon peas (<i>Cajanus cajan</i>)	value	1. kg	5%
	0713.900	- Other	value	1. kg	5%
07.14		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0714.100	- Manioc (cassava)	value	1. kg	5%
	0714.200	- Sweet potatoes	value	1. kg	5%
	0714.300	- Yams (<i>Dioscorea spp.</i>)	value	1. kg	5%
	0714.400	- Taro (<i>Colocasia spp.</i>)	value	1. kg	5%
	0714.500	- Yautia (<i>Xanthosoma spp.</i>)	value	1. kg	5%
	0714.900	- Other	value	1. kg	5%

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Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
		- Coconuts :			
	0801.110	-- Desiccated	value	1. kg	5%
	0801.120	-- In the inner shell (endocarp)	value	1. kg	5%
	0801.190	-- Other	value	1. kg	5%
		- Brazil nuts :			
	0801.210	-- In shell	value	1. kg	5%
	0801.220	-- Shelled	value	1. kg	5%
		- Cashew nuts :			
	0801.310	-- In shell	value	1. kg	5%
	0801.320	-- Shelled	value	1. kg	5%
08.02		Other nuts, fresh or dried, whether or not shelled or peeled.			
		- Almonds :			
	0802.110	-- In shell	value	1. kg	5%
	0802.120	-- Shelled	value	1. kg	5%
		- Hazelnuts or filberts (<i>Corylus spp.</i>) :			
	0802.210	-- In shell	value	1. kg	5%
	0802.220	-- Shelled	value	1. kg	5%
		- Walnuts :			
	0802.310	-- In shell	value	1. kg	5%
	0802.320	-- Shelled	value	1. kg	5%
		- Chestnuts (<i>Castanea spp.</i>) :			
	0802.410	-- In shell	value	1. kg	5%
	0802.420	-- Shelled	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Pistachios :			
	0802.510	-- In shell	value	1. kg	5%
	0802.520	-- Shelled	value	1. kg	5%
		- Macadamia nuts :			
	0802.610	-- In shell	value	1. kg	5%
	0802.620	-- Shelled	value	1. kg	5%
	0802.700	- Kola nuts (<i>Cola spp.</i>)	value	1. kg	5%
	0802.800	- Areca nuts	value	1. kg	5%
		- Other :			
	0802.910	-- Pine nuts, in shell	value	1. kg	5%
	0802.920	-- Pine nuts, shelled	value	1. kg	5%
	0802.990	-- Other	value	1. kg	5%
08.03		Bananas, including plantains, fresh or dried.			
	0803.100	- Plantains	value	1. kg	5%
	0803.900	- Other	value	1. kg	5%
08.04		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
	0804.100	- Dates	value	1. kg	5%
	0804.200	- Figs	value	1. kg	5%
	0804.300	- Pineapples	value	1. kg	5%
	0804.400	- Avocados	value	1. kg	5%
	0804.500	- Guavas, mangoes and mangosteens	value	1. kg	5%
08.05		Citrus fruit, fresh or dried.			
	0805.100	- Oranges	value	1. kg	0%
		- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :			
	0805.210	-- Mandarins (including tangerines and satsumas)	value	1. kg	5%
	0805.220	-- Clementines	value	1. kg	5%
	0805.290	-- Other	value	1. kg	5%
	0805.400	- Grapefruit and pomelos	value	1. kg	5%
	0805.500	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	value	1. kg	5%
	0805.900	- Other	value	1. kg	5%
08.06		Grapes, fresh or dried.			
	0806.100	- Fresh	value	1. kg	5%
	0806.200	- Dried	value	1. kg	5%
08.07		Melons (including watermelons) and papaws (papayas), fresh.			
		- Melons (including watermelons) :			
	0807.110	-- Watermelons	value	1. kg	5%
	0807.19	-- Other			
	0807.191	--- Cantaloupe	value	1. kg	5%
	0807.192	--- Honeydew	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0807.199	--- Other	value	1. kg	5%
	0807.200	- Papaws (papayas)	value	1. kg	5%
08.08		Apples, pears and quinces, fresh.			
	0808.100	- Apples	value	1. kg	0%
	0808.300	- Pears	value	1. kg	5%
	0808.400	- Quinces	value	1. kg	5%
08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
	0809.100	- Apricots	value	1. kg	5%
		- Cherries :			
	0809.210	-- Sour cherries (<i>Prunus cerasus</i>)	value	1. kg	5%
	0809.290	-- Other	value	1. kg	5%
	0809.300	- Peaches, including nectarines	value	1. kg	5%
	0809.400	- Plums and sloes	value	1. kg	5%
08.10		Other fruit, fresh.			
	0810.100	- Strawberries	value	1. kg	5%
	0810.200	- Raspberries, blackberries, mulberries and loganberries	value	1. kg	5%
	0810.300	- Black, white or red currants and gooseberries	value	1. kg	5%
	0810.400	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	value	1. kg	5%
	0810.500	- Kiwifruit	value	1. kg	5%
	0810.600	- Durians	value	1. kg	5%
	0810.700	- Persimmons	value	1. kg	5%
	0810.900	- Other	value	1. kg	5%
08.11		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
	0811.100	- Strawberries	value	1. kg	5%
	0811.200	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	value	1. kg	5%
	0811.900	- Other	value	1. kg	5%
08.12		Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption.			
	0812.100	- Cherries	value	1. kg	5%
	0812.900	- Other	value	1. kg	5%
08.13		Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
	0813.100	- Apricots	value	1. kg	5%
	0813.200	- Prunes	value	1. kg	5%
	0813.300	- Apples	value	1. kg	5%
	0813.400	- Other fruit	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	0813.500	- Mixtures of nuts or dried fruits of this Chapter	value	1. kg	5%
08.14	0814.000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	value	1. kg	5%

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Chapter 9

Coffee, tea, maté and spices

Notes.

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

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

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

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
		- Coffee, not roasted :			
	0901.110	-- Not decaffeinated	value	1. kg	5%
	0901.120	-- Decaffeinated	value	1. kg	5%
		- Coffee roasted :			
	0901.210	-- Not decaffeinated	value	1. kg	5%
	0901.220	-- Decaffeinated	value	1. kg	5%
	0901.900	- Other	value	1. kg	5%
09.02		Tea, whether or not flavoured.			
	0902.100	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	value	1. kg	5%
	0902.200	- Other green tea (not fermented)	value	1. kg	5%
	0902.300	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	value	1. kg	5%
	0902.400	- Other black tea (fermented) and other partly fermented tea	value	1. kg	5%
09.03	0903.000	Maté.	value	1. kg	5%
09.04		Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.			
		- Pepper :			
	0904.110	-- Neither crushed nor ground	value	1. kg	5%
	0904.120	-- Crushed or ground	value	1. kg	5%
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
	0904.210	-- Dried, neither crushed nor ground	value	1. kg	5%
	0904.220	-- Crushed or ground	value	1. kg	5%
09.05		Vanilla.			
	0905.100	- Neither crushed nor ground	value	1. kg	5%
	0905.200	- Crushed or ground	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
09.06		Cinnamon and cinnamon-tree flowers.			
		- Neither crushed nor ground :			
	0906.110	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	value	1. kg	5%
	0906.190	-- Other	value	1. kg	5%
	0906.200	- Crushed or ground	value	1. kg	5%
09.07		Cloves (whole fruit, cloves and stems).			
	0907.100	- Neither crushed nor ground	value	1. kg	5%
	0907.200	- Crushed or ground	value	1. kg	5%
09.08		Nutmeg, mace and cardamoms.			
		- Nutmeg :			
	0908.110	-- Neither crushed nor ground	value	1. kg	5%
	0908.120	-- Crushed or ground	value	1. kg	5%
		- Mace :			
	0908.210	-- Neither crushed nor ground	value	1. kg	5%
	0908.220	-- Crushed or ground	value	1. kg	5%
		- Cardamoms :			
	0908.310	-- Neither crushed nor ground	value	1. kg	5%
	0908.320	-- Crushed or ground	value	1. kg	5%
09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
		- Seeds of coriander :			
	0909.210	-- Neither crushed nor ground	value	1. kg	5%
	0909.220	-- Crushed or ground	value	1. kg	5%
		- Seeds of cumin :			
	0909.310	-- Neither crushed nor ground	value	1. kg	5%
	0909.320	-- Crushed or ground	value	1. kg	5%
		- Seeds of anise, badian, caraway or fennel; juniper berries :			
	0909.610	-- Neither crushed nor ground	value	1. kg	5%
	0909.620	-- Crushed or ground	value	1. kg	5%
09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
		- Ginger :			
	0910.110	-- Neither crushed nor ground	value	1. kg	5%
	0910.120	-- Crushed or ground	value	1. kg	5%
	0910.200	- Saffron	value	1. kg	5%
	0910.300	- Turmeric (curcuma)	value	1. kg	5%
		- Other spices :			
	0910.910	-- Mixtures referred to in Note 1 (b) to this Chapter	value	1. kg	5%
	0910.990	-- Other	value	1. kg	5%

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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.
- (B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08.
- 2.- Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
10.01		Wheat and meslin.			
		- Durum wheat :			
	1001.110	-- Seed	value	1. kg	0%
	1001.190	-- Other	value	1. kg	0%
		- Other :			
	1001.910	-- Seed	value	1. kg	0%
	1001.990	-- Other	value	1. kg	0%
10.02		Rye.			
	1002.100	- Seed	value	1. kg	0%
	1002.900	- Other	value	1. kg	0%
10.03		Barley.			
	1003.100	- Seed	value	1. kg	0%
	1003.900	- Other	value	1. kg	0%
10.04		Oats.			
	1004.100	- Seed	value	1. kg	0%
	1004.900	- Other	value	1. kg	0%
10.05		Maize (corn).			
	1005.100	- Seed	value	1. kg	0%
	1005.900	- Other	value	1. kg	0%
10.06		Rice.			
	1006.100	- Rice in the husk (paddy or rough)	value	1. kg	0%
	1006.200	- Husked (brown) rice	value	1. kg	0%
	1006.300	- Semi-milled or wholly milled rice, whether or not polished or glazed	value	1. kg	0%
	1006.400	- Broken rice	value	1. kg	0%

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10.07		Grain sorghum.			
	1007.100	- Seed	value	1. kg	0%
	1007.900	- Other	value	1. kg	0%
10.08		Buckwheat, millet and canary seeds; other cereals.			
	1008.100	- Buckwheat	value	1. kg	0%
		- Millet :			
	1008.210	-- Seed	value	1. kg	0%
	1008.290	-- Other	value	1. kg	0%
	1008.300	- Canary seeds	value	1. kg	0%
	1008.400	- Fonio (<i>Digitaria spp.</i>)	value	1. kg	0%
	1008.500	- Quinoa (<i>Chenopodium quinoa</i>)	value	1. kg	0%
	1008.600	- Triticale	value	1. kg	0%
	1008.900	- Other cereals	value	1. kg	0%

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Chapter 11

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

Notes.

1.- This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2.- (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product :

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

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

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

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
11.01	1101.000	Wheat or meslin flour.	value	1. kg	0%
11.02		Cereal flours other than of wheat or meslin.			
	1102.200	- Maize (corn) flour	value	1. kg	0%
	1102.900	- Other	value	1. kg	0%
11.03		Cereal groats, meal and pellets.			
		- Groats and meal :			
	1103.110	-- Of wheat	value	1. kg	0%
	1103.130	-- Of maize (corn)	value	1. kg	0%
	1103.190	-- Of other cereals	value	1. kg	0%
	1103.200	- Pellets	value	1. kg	0%
11.04		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
		- Rolled or flaked grains :			
	1104.120	-- Of oats	value	1. kg	0%
	1104.190	-- Of other cereals	value	1. kg	0%
		- Other worked grains (for example, hulled, pearled, sliced or kibbled) :			
	1104.220	-- Of oats	value	1. kg	0%
	1104.230	-- Of maize (corn)	value	1. kg	0%
	1104.290	-- Of other cereals	value	1. kg	0%
	1104.300	- Germ of cereals, whole, rolled, flaked or ground	value	1. kg	0%
11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.			
	1105.100	- Flour, meal and powder	value	1. kg	0%
	1105.200	- Flakes, granules and pellets	value	1. kg	0%
11.06		Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
	1106.100	- Of the dried leguminous vegetables of heading 07.13	value	1. kg	0%
	1106.200	- Of sago or of roots or tubers of heading 07.14	value	1. kg	0%
	1106.300	- Of the products of Chapter 8	value	1. kg	0%
11.07		Malt, whether or not roasted.			
	1107.100	- Not roasted	value	1. kg	0%
	1107.200	- Roasted	value	1. kg	0%
11.08		Starches; inulin.			
		- Starches :			
	1108.110	-- Wheat starch	value	1. kg	0%
	1108.120	-- Maize (corn) starch	value	1. kg	0%
	1108.130	-- Potato starch	value	1. kg	0%
	1108.140	-- Manioc (cassava) starch	value	1. kg	0%
	1108.190	-- Other starches	value	1. kg	0%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	1108.200	- Inulin	value	1. kg	0%
11.09	1109.000	Wheat gluten, whether or not dried.	value	1. kg	0%

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Chapter 12

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

Notes.

- 1.- Heading 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).
- 2.- Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.
- 3.- For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing:

- (a) Leguminous vegetables or sweet corn (Chapter 7);
 - (b) Spices or other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products of headings 12.01 to 12.07 or 12.11.
- 4.- Heading 12.11 applies, *inter alia*, to the following plants or parts thereof : basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to :

- (a) Medicaments of Chapter 30;
 - (b) Perfumery, cosmetic or toilet preparations of Chapter 33; or
 - (c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.
- 5.- For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:
 - (a) Dead single-cell micro-organisms of heading 21.02;
 - (b) Cultures of micro-organisms of heading 30.02; or
 - (c) Fertilisers of heading 31.01 or 31.05.

Subheading Note.

- 1.- For the purposes of subheading 1205.100, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
12.01		Soya beans, whether or not broken.			
	1201.100	- Seed	value	1. kg	5%
	1201.900	- Other	value	1. kg	5%
12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
	1202.300	- Seed	value	1. kg	5%
		- Other :			
	1202.410	-- In shell	value	1. kg	5%
	1202.420	-- Shelled, whether or not broken	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
12.03	1203.000	Copra.	value	1. kg	5%
12.04	1204.000	Linseed, whether or not broken.	value	1. kg	5%
12.05		Rape or colza seeds, whether or not broken.			
	1205.100	- Low erucic acid rape or colza seeds	value	1. kg	5%
	1205.900	- Other	value	1. kg	5%
12.06	1206.000	Sunflower seeds, whether or not broken.	value	1. kg	5%
12.07		Other oil seeds and oleaginous fruits, whether or not broken.			
	1207.100	- Palm nuts and kernels	value	1. kg	5%
		- Cotton seeds :			
	1207.210	-- Seed	value	1. kg	5%
	1207.290	-- Other	value	1. kg	5%
	1207.300	- Castor oil seeds	value	1. kg	5%
	1207.400	- Sesamum seeds	value	1. kg	5%
	1207.500	- Mustard seeds	value	1. kg	5%
	1207.600	- Safflower (<i>Carthamus tinctorius</i>) seeds	value	1. kg	5%
	1207.700	- Melon seeds	value	1. kg	5%
		- Other :			
	1207.910	-- Poppy seeds	value	1. kg	5%
	1207.990	-- Other	value	1. kg	5%
12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
	1208.100	- Of soya beans	value	1. kg	5%
	1208.900	- Other	value	1. kg	5%
12.09		Seeds, fruit and spores, of a kind used for sowing.			
	1209.100	- Sugar beet seeds	value	1. kg	0%
		- Seeds of forage plants :			
	1209.210	-- Lucerne (alfalfa) seeds	value	1. kg	0%
	1209.220	-- Clover (<i>Trifolium spp.</i>) seeds	value	1. kg	0%
	1209.230	-- Fescue seeds	value	1. kg	0%
	1209.240	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	value	1. kg	0%
	1209.250	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	value	1. kg	0%
	1209.290	-- Other	value	1. kg	0%
	1209.300	- Seeds of herbaceous plants cultivated principally for their flowers	value	1. kg	0%
		- Other :			
	1209.910	-- Vegetable seeds	value	1. kg	0%
	1209.990	-- Other	value	1. kg	0%
12.10		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	1210.100	- Hop cones, neither ground nor powdered nor in the form of pellets	value	1. kg	5%
	1210.200	- Hop cones, ground, powdered or in the form of pellets; lupulin	value	1. kg	5%
12.11		Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried whether or not cut, crushed or powdered.			
	1211.200	- Ginseng roots	value	1. kg	5%
	1211.300	- Coca leaf	value	1. kg	5%
	1211.400	- Poppy straw	value	1. kg	5%
	1211.500	- Ephedra	value	1. kg	5%
	1211.600	- Bark of African cherry (<i>Prunus africana</i>)	value	1. kg	5%
	1211.900	- Other	value	1. kg	5%
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.			
		- Seaweeds and other algae :			
	1212.210	-- Fit for human consumption	value	1. kg	5%
	1212.290	-- Other	value	1. kg	5%
		- Other :			
	1212.910	-- Sugar beet	value	1. kg	5%
	1212.920	-- Locust beans (carob)	value	1. kg	5%
	1212.930	-- Sugar cane	value	1. kg	5%
	1212.940	-- Chicory roots	value	1. kg	5%
	1212.990	-- Other	value	1. kg	5%
12.13	1213.000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	value	1. kg	0%
12.14		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
	1214.100	- Lucerne (alfalfa) meal and pellets	value	1. kg	0%
	1214.900	- Other	value	1. kg	0%

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Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

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

The heading does not apply to:

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);
- (ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or
- (k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
13.01		Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).			
	1301.200	- Gum Arabic	value	1. kg	5%
	1301.900	- Other	value	1. kg	5%
13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
		- Vegetable saps and extracts :			
	1302.110	-- Opium	value	1. kg	5%
	1302.120	-- Of liquorice	value	1. kg	5%
	1302.130	-- Of hops	value	1. kg	5%
	1302.140	-- Of ephedra	value	1. kg	5%
	1302.190	-- Other	value	1. kg	5%
	1302.200	- Pectic substances, pectinates and pectates	value	1. kg	5%
		- Mucilages and thickeners, whether or not modified, derived from vegetable products :			
	1302.310	-- Agar-agar	value	1. kg	5%
	1302.320	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	value	1. kg	5%
	1302.390	-- Other	value	1. kg	5%

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Chapter 14

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

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
14.01		Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
	1401.100	- Bamboos	value	1. kg	25%
	1401.200	- Rattans	value	1. kg	25%
	1401.900	- Other	value	1. kg	25%
[14.02]					
[14.03]					
14.04		Vegetable products not elsewhere specified or included.			
	1404.200	- Cotton linters	value	1. kg	25%
	1404.900	- Other	value	1. kg	25%

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Section III

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

Chapter 15

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

Notes.

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

Subheading Notes.

- 1.- For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0 g/ 100 g and can be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
- 2.- For the purposes of subheadings 1514.110 and 1514.190, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2 % by weight.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
	1501.100	- Lard	value	1. kg	5%
	1501.200	- Other pig fat	value	1. kg	5%
	1501.900	- Other	value	1. kg	5%
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	1502.100	- Tallow	value	1. kg	5%
	1502.900	- Other	value	1. kg	5%
15.03	1503.000	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	value	1. kg	5%
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
	1504.100	- Fish-liver oils and their fractions	value	1. kg	5%
	1504.200	- Fats and oils and their fractions, of fish, other than liver oils	value	1. kg	5%
	1504.300	- Fats and oils and their fractions, of marine mammals	value	1. kg	5%
15.05	1505.000	Wool grease and fatty substances derived therefrom (including lanolin).	value	1. kg	5%
15.06	1506.000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	value	1. kg	5%
15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
	1507.100	- Crude oil, whether or not degummed	value	1. kg	5%
	1507.900	- Other	value	1. kg	5%
15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
	1508.100	- Crude oil	value	1. kg	5%
	1508.900	- Other	value	1. kg	5%
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.			
	1509.200	- Extra virgin olive oil	value	1. kg	5%
	1509.300	- Virgin olive oil	value	1. kg	5%
	1509.400	- Other virgin olive oils	value	1. kg	5%
	1509.900	- Other	value	1. kg	5%
15.10		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.			
	1510.100	- Crude olive pomace oil	value	1. kg	5%
	1510.900	- Other	value	1. kg	5%
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.			
	1511.100	- Crude oil	value	1. kg	5%
	1511.900	- Other	value	1. kg	5%
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
		- Sunflower-seed or safflower oil and fractions thereof:			
	1512.110	-- Crude oil	value	1. kg	5%
	1512.190	-- Other	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
15.13		- Cotton-seed oil and its fractions :			
	1512.210	-- Crude oil, whether or not gossypol has been removed	value	1. kg	5%
	1512.290	-- Other	value	1. kg	5%
		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
15.14		- Coconut (copra) oil and its fractions :			
	1513.110	-- Crude oil	value	1. kg	5%
	1513.190	-- Other	value	1. kg	5%
		- Palm kernel or babassu oil and fractions thereof :			
15.15	1513.210	-- Crude oil	value	1. kg	5%
	1513.290	-- Other	value	1. kg	5%
		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
		- Low erucic acid rape or colza oil and its fractions :			
15.16	1514.110	-- Crude oil	value	1. kg	5%
	1514.190	-- Other	value	1. kg	5%
		- Other :			
	1514.910	-- Crude oil	value	1. kg	5%
15.17	1514.990	-- Other	value	1. kg	5%
		Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
		- Linseed oil and its fractions :			
	1515.110	-- Crude oil	value	1. kg	5%
15.18	1515.190	-- Other	value	1. kg	5%
		- Maize (corn) oil and its fractions :			
	1515.210	-- Crude oil	value	1. kg	5%
	1515.290	-- Other	value	1. kg	5%
15.19	1515.300	- Castor oil and its fractions	value	1. kg	5%
	1515.500	- Sesame oil and its fractions	value	1. kg	5%
	1515.600	- Microbial fats and oils and their fractions	value	1. kg	5%
	1515.900	- Other	value	1. kg	5%
15.20		Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
	1516.100	- Animal fats and oils and their fractions	value	1. kg	5%
	1516.200	- Vegetable fats and oils and their fractions	value	1. kg	5%
	1516.300	- Microbial fats and oils and their fractions	value	1. kg	5%
15.21		Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16.			
	1517.100	- Margarine, excluding liquid margarine	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	1517.900	- Other	value	1. kg	5%
15.18	1518.000	Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	value	1. kg	5%
[15.19]					
15.20	1520.000	Glycerol, crude; glycerol waters and glycerol lyes.	value	1. kg	5%
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
	1521.100	- Vegetable waxes	value	1. kg	25%
	1521.900	- Other	value	1. kg	25%
15.22	1522.000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	value	1. kg	5%

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Section IV

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

Note.

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

Chapter 16

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

Notes.

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

Subheading Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
16.01	1601.000	Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	value	1. kg	5%
16.02		Other prepared or preserved meat, meat offal, blood or insects.			
	1602.10	- Homogenised preparations :			
	1602.101	--- Suitable for infants or young children, put up for retail sale	value	1. kg	0%
	1602.109	--- For dietetic purposes	value	1. kg	5%
	1602.200	- Of liver of any animal	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Of poultry of heading 01.05 :			
	1602.310	-- Of turkeys	value	1. kg	5%
	1602.320	-- Of fowls of the species <i>Gallus domesticus</i>	value	1. kg	5%
	1602.390	-- Other	value	1. kg	5%
		- Of swine :			
	1602.410	-- Hams and cuts thereof	value	1. kg	5%
	1602.420	-- Shoulders and cuts thereof	value	1. kg	5%
	1602.490	-- Other, including mixtures	value	1. kg	5%
	1602.500	- Of bovine animals	value	1. kg	5%
	1602.900	- Other, including preparations of blood of any animal	value	1. kg	5%
16.03	1603.000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	value	1. kg	5%
16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
		- Fish, whole or in pieces, but not minced :			
	1604.110	-- Salmon	value	1. kg	5%
	1604.120	-- Herrings	value	1. kg	5%
	1604.130	-- Sardines, sardinella and brisling or sprats	value	1. kg	5%
	1604.140	-- Tunas, skipjack tuna and bonito (<i>Sarda spp.</i>)	value	1. kg	5%
	1604.150	-- Mackerel	value	1. kg	5%
	1604.160	-- Anchovies	value	1. kg	5%
	1604.170	-- Eels	value	1. kg	5%
	1604.180	-- Shark Fins	value	1. kg	5%
	1604.190	-- Other	value	1. kg	5%
	1604.200	- Other prepared or preserved fish	value	1. kg	5%
		- Caviar and caviar substitutes :			
	1604.310	-- Caviar	value	1. kg	5%
	1604.320	-- Caviar substitutes	value	1. kg	5%
16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
	1605.100	- Crab	value	1. kg	12.5%
		- Shrimps and prawns :			
	1605.210	-- Not in airtight container	value	1. kg	12.5%
	1605.290	-- Other	value	1. kg	12.5%
	1605.300	- Lobster	value	1. kg	12.5%
	1605.400	- Other crustaceans	value	1. kg	12.5%
		- Molluscs :			
	1605.510	-- Oysters	value	1. kg	12.5%
	1605.520	-- Scallops, including queen scallops	value	1. kg	12.5%
	1605.530	-- Other Mussels	value	1. kg	12.5%
	1605.540	-- Cuttle fish and squid	value	1. kg	12.5%
	1605.550	-- Octopus	value	1. kg	12.5%
	1605.560	-- Clams, cockles and arkshells	value	1. kg	12.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	1605.570	-- Abalone	value	1. kg	12.5%
	1605.580	-- Snails, other than sea snails	value	1. kg	12.5%
	1605.590	-- Other	value	1. kg	12.5%
		- Other aquatic invertebrates :			
	1605.610	-- Sea cucumbers	value	1. kg	12.5%
	1605.620	-- Sea urchins	value	1. kg	12.5%
	1605.630	-- Jellyfish	value	1. kg	12.5%
	1605.690	-- Other	value	1. kg	12.5%

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Chapter 17

Sugars and sugar confectionery

Note.

1.- This Chapter does not cover:

- (a) Sugar confectionery containing cocoa (heading 18.06);
- (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or
- (c) Medicaments or other products of Chapter 30.

Subheading Notes.

- 1.- For the purposes of subheadings 1701.120, 1701.130 and 1701.140, “raw sugar” means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.
- 2.- Subheading 1701.130 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.			
		- Raw sugar not containing added flavouring or colouring matter :			
	1701.120	-- Beet sugar	value	1. kg	75%
	1701.130	-- Cane sugar specified in Subheading Note 2 to this Chapter	value	1. kg	75%
	1701.140	-- Other cane sugar	value	1. kg	75%
		- Other :			
	1701.910	-- Containing added flavouring or colouring matter	value	1. kg	75%
	1701.990	-- Other	value	1. kg	75%
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.			
		- Lactose and lactose syrup :			
	1702.110	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	value	1. kg	25%
	1702.190	-- Other	value	1. kg	25%
	1702.200	- Maple sugar and maple syrup	value	1. kg	25%
	1702.300	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	value	1. kg	25%
	1702.400	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50% by weight of fructose, excluding invert sugar	value	1. kg	25%
	1702.500	- Chemically pure fructose	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	1702.600	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	value	1. kg	25%
	1702.900	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	value	1. kg	25%
17.03		Molasses resulting from the extraction or refining of sugar.			
	1703.100	- Cane molasses	value	1. kg	12.5%
	1703.900	- Other	value	1. kg	12.5%
17.04		Sugar confectionery (including white chocolate), not containing cocoa.			
	1704.100	- Chewing gum, whether or not sugar-coated	value	1. kg	25%
	1704.90	- Other :			
	1704.901	--- Breakfast cereals	value	1. kg	0%
	1704.902	--- Other, containing added sugar	value	1. kg	75%
	1704.909	--- Other	value	1. kg	25%

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Chapter 18

Cocoa and cocoa preparations

Notes.

1.- This Chapter does not cover:

- (a) Food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (b) Preparations of headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2.- Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
18.01	1801.000	Cocoa beans, whole or broken, raw or roasted.	value	1. kg	12.5%
18.02	1802.000	Cocoa shells, husks, skins and other cocoa waste.	value	1. kg	12.5%
18.03		Cocoa paste, whether or not defatted.			
	1803.100	- Not defatted	value	1. kg	12.5%
	1803.200	- Wholly or partly defatted	value	1. kg	12.5%
18.04	1804.000	Cocoa butter, fat and oil.	value	1. kg	12.5%
18.05	1805.000	Cocoa powder, not containing added sugar or other sweetening matter.	value	1. kg	12.5%
18.06		Chocolate and other food preparations containing cocoa.			
	1806.10	- Cocoa powder, containing added sugar or other sweetening matter			
	1806.101	--- Containing added sugar	value	1. kg	75%
	1806.109	--- Other	value	1. kg	25%
	1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg			
	1806.201	--- Containing added sugar	value	1. kg	75%
	1806.209	--- Other	value	1. kg	25%
		- Other , in blocks, slabs or bars :			
	1806.31	-- Filled			
	1806.311	--- Containing added sugar	value	1. kg	75%
	1806.319	--- Other	value	1. kg	25%
	1806.32	-- Not filled			
	1806.321	--- Containing added sugar	value	1. kg	75%
	1806.329	--- Other	value	1. kg	25%
	1806.90	- Other :			
	1806.901	--- Breakfast cereals	value	1. kg	0%
	1806.902	--- Other, containing added sugar	value	1. kg	75%
	1806.909	--- Other	value	1. kg	25%

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Chapter 19

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

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
19.01		Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
	1901.100	- Preparations suitable for infants or young children, put up for retail sale	value	1. kg	0%
	1901.200	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	value	1. kg	12.5%
	1901.900	- Other	value	1. kg	12.5%
19.02		Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
		- Uncooked pasta, not stuffed or otherwise prepared :			
	1902.110	-- Containing eggs	value	1. kg	12.5%
	1902.190	-- Other	value	1. kg	12.5%
	1902.200	- Stuffed pasta, whether or not cooked or otherwise prepared	value	1. kg	12.5%
	1902.300	- Other pasta	value	1. kg	12.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	1902.400	- Couscous	value	1. kg	12.5%
19.03	1903.000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	value	1. kg	12.5%
19.04		Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
	1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products :			
	1904.101	--- Breakfast Cereals	value	1. kg	0%
	1904.109	--- Other	value	1. kg	12.5%
	1904.200	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	value	1. kg	0%
	1904.300	- Bulgur wheat	value	1. kg	0%
	1904.900	- Other	value	1. kg	12.5%
19.05		Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
	1905.100	- Crispbread	value	1. kg	12.5%
	1905.200	- Gingerbread and the like	value	1. kg	12.5%
		- Sweet biscuits; waffles and wafers :			
	1905.310	-- Sweet biscuits	value	1. kg	12.5%
	1905.320	-- Waffles and wafers	value	1. kg	12.5%
	1905.400	- Rusks, toasted bread and similar toasted products	value	1. kg	12.5%
	1905.90	- Other			
	1905.901	--- Communion wafers	value	1. kg	0%
	1905.909	--- Other	value	1. kg	12.5%

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Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

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

Subheading Notes.

- 1.- For the purposes of subheading 2005.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.
- 2.- For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.
- 3.- For the purposes of subheadings 2009.120, 2009.210, 2009.310, 2009.410, 2009.610 and 2009.710, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
	2001.100	- Cucumbers and gherkins	value	1. kg	5%
	2001.900	- Other	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
	2002.100	- Tomatoes, whole or in pieces	value	1. kg	5%
	2002.900	- Other	value	1. kg	5%
20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
	2003.100	- Mushrooms of the genus <i>Agaricus</i>	value	1. kg	5%
	2003.900	- Other	value	1. kg	5%
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
	2004.100	- Potatoes	value	1. kg	5%
	2004.900	- Other vegetables and mixtures of vegetables	value	1. kg	5%
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
	2005.10	- Homogenised vegetables :			
	2005.101	--- Suitable for infants or young children, put up for retail sale	value	1. kg	0%
	2005.109	--- For dietetic purposes	value	1. kg	5%
	2005.200	- Potatoes	value	1. kg	5%
	2005.400	- Peas (<i>Pisum sativum</i>)	value	1. kg	5%
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :			
	2005.510	-- Beans, shelled	value	1. kg	5%
	2005.590	-- Other	value	1. kg	5%
	2005.600	- Asparagus	value	1. kg	5%
	2005.700	- Olives	value	1. kg	5%
	2005.800	- Sweet corn (<i>Zea mays var. saccharata</i>)	value	1. kg	5%
		- Other vegetables and mixtures of vegetables :			
	2005.910	-- Bamboo shoots	value	1. kg	5%
	2005.990	-- Other	value	1. kg	5%
20.06	2006.000	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	value	1. kg	5%
20.07		Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
	2007.10	- Homogenised preparations :			
	2007.101	--- Suitable for infants or young children, put up for retail sale	value	1. kg	0%
	2007.109	--- For dietetic purposes	value	1. kg	5%
		- Other :			
	2007.910	-- Citrus fruit	value	1. kg	5%
	2007.990	-- Other	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
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.			
		- Nuts, ground-nuts and other seeds, whether or not mixed together :			
	2008.110	-- Ground-nuts	value	1. kg	5%
	2008.190	-- Other, including mixtures	value	1. kg	5%
	2008.200	- Pineapples	value	1. kg	5%
	2008.300	- Citrus fruit	value	1. kg	5%
	2008.400	- Pears	value	1. kg	5%
	2008.500	- Apricots	value	1. kg	5%
	2008.600	- Cherries	value	1. kg	5%
	2008.700	- Peaches, including nectarines	value	1. kg	5%
	2008.800	- Strawberries	value	1. kg	5%
		- Other, including mixtures other than those of subheading 2008.190 :			
	2008.910	-- Palm hearts	value	1. kg	5%
	2008.930	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>); lingonberries (<i>Vaccinium vitis-idaea</i>)	value	1. kg	5%
	2008.970	-- Mixtures	value	1. kg	5%
	2008.990	-- Other	value	1. kg	5%
20.09		Fruit or nut juices (including grape must and coconut water) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
		- Orange juice :			
	2009.110	-- Frozen	value	1. kg	5%
	2009.120	-- Not frozen, of a Brix value not exceeding 20	value	1. kg	5%
	2009.190	-- Other	value	1. kg	5%
		- Grapefruit juice; pomelo juice:			
	2009.210	-- Of a Brix value not exceeding 20	value	1. kg	5%
	2009.290	-- Other	value	1. kg	5%
		- Juice of any other single citrus fruit :			
	2009.310	-- Of a Brix value not exceeding 20	value	1. kg	5%
	2009.390	-- Other	value	1. kg	5%
		- Pineapple juice :			
	2009.410	-- Of a Brix value not exceeding 20	value	1. kg	5%
	2009.490	-- Other	value	1. kg	5%
	2009.500	- Tomato juice	value	1. kg	5%
		- Grape juice (including grape must) :			
	2009.610	-- Of a Brix value not exceeding 30	value	1. kg	5%
	2009.690	-- Other	value	1. kg	5%
		- Apple juice :			
	2009.710	-- Of a Brix value not exceeding 20	value	1. kg	5%
	2009.790	-- Other	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Juice of any other single fruit, nut or vegetable :			
	2009.810	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i>) juice; lingonberry (<i>Vaccinium vitis-idaea</i>) juice	value	1. kg	5%
	2009.890	-- Other	value	1. kg	5%
	2009.900	- Mixtures of juices	value	1. kg	5%

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Chapter 21

Miscellaneous edible preparations

Notes.

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

Subheading Note.

- 1.- Subheading 2106.901 covers sweetened preparations for use as a beverage for human consumption after processing (such as dissolving in water, milk or other liquid).
- 2.- Subheading 2106.902 covers sweetened beverage preparations for human consumption that are in a form other than granules or powder (such as mixtures of plants, parts of plants, seeds or fruit (whole, cut, or crushed) or extracts thereof).
- 3.- Subheading 2106.903 covers flavoured or coloured syrups, being solutions of sugar or other sweetening matter with natural or artificial substances added, for use as a beverage for human consumption after simple dilution with water or after further treatment, or for adding to other food preparations (for example as dessert toppings or to flavour and sweeten edible ice).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
21.01		Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
		- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :			
	2101.110	-- Extracts, essences and concentrates	value	1. kg	5%
	2101.120	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2101.200	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	value	1. kg	5%
	2101.300	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	value	1. kg	5%
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
	2102.100	- Active yeasts	value	1. kg	15%
	2102.200	- Inactive yeasts; other single-cell micro-organisms, dead	value	1. kg	15%
	2102.300	- Prepared baking powders	value	1. kg	15%
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
	2103.100	- Soya sauce	value	1. kg	15%
	2103.200	- Tomato ketchup and other tomato sauces	value	1. kg	15%
	2103.300	- Mustard flour and meal and prepared mustard	value	1. kg	15%
	2103.900	- Other	value	1. kg	15%
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.			
	2104.100	- Soups and broths and preparations therefor	value	1. kg	15%
	2104.20	- Homogenised composite food preparations :			
	2104.201	--- Suitable for infants or young children, put up for retail sale	value	1. kg	0%
	2104.209	--- For dietetic purposes	value	1. kg	15%
21.05	2105.000	Ice cream and other edible ice, whether or not containing cocoa.	value	1. kg	25%
21.06		Food preparations not elsewhere specified or included.			
	2106.100	- Protein concentrates and textured protein substances	value	1. kg	15%
	2106.90	- Other :			
	2106.901	--- Preparations for making beverages, containing added sugar	value	1 kg	75%
	2106.902	--- Syrups containing added sugar	value	1 kg	75%
	2106.909	--- Other	value	1 kg	15%

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Chapter 22

Beverages, spirits and vinegar

Notes.

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

Subheading Note.

- 1.- For the purposes of subheading 2204.100, the expression “sparkling wine” means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.
- 2.- For the purposes of subheading 2201.901, “In bulk” means in an aggregate volume equal to or greater than 14,000 litres enclosed in a single container.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
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.			
	2201.100	- Mineral waters and aerated waters	value	1.1	15%
	2201.90	- Other			
	2201.901	--- In bulk	value	1.1	0%
	2201.909	--- Other	value	1.1	15%
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.			
	2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :			
	2202.101	--- Waters, containing added sugar	value	1.1	75%
	2202.109	--- Other	value	1.1	15%
		- Other :			
	2202.910	-- Non-alcoholic beer	value	1.1	15%
	2202.990	-- Other	value	1.1	15%
22.03	2203.000	Beer made from malt.	1	1.1	\$1.36

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
	2204.100	- Sparkling wine	1	1. 1	\$6.00
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :			
	2204.210	-- In containers holding 2 l or less	1	1. 1	\$6.00
	2204.220	-- In containers holding more than 2 l but not more than 10 l	1	1. 1	\$6.00
	2204.290	-- Other	1	1. 1	\$6.00
	2204.300	- Other grape must	1	1. 1	\$6.00
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
	2205.100	- In containers holding 2 l or less	1	1. 1	\$6.00
	2205.900	- Other	1	1. 1	\$6.00
22.06	2206.000	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	1	1. 1	\$1.36
22.07		Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
	2207.100	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	1a	1. 1 2. la	\$32.00
	2207.200	- Ethyl alcohol and other spirits, denatured, of any strength	1a	1. 1 2. la	\$0.75
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.			
	2208.200	- Spirits obtained by distilling grape wine or grape marc	1a	1. 1 2. la	\$32.00
	2208.300	- Whiskies	1a	1. 1 2. la	\$32.00
	2208.400	- Rum and other spirits obtained by distilling fermented sugar-cane products	1a	1. 1 2. la	\$32.00
	2208.500	- Gin and Geneva	1a	1. 1 2. la	\$32.00
	2208.600	- Vodka	1a	1. 1 2. la	\$32.00
	2208.700	- Liqueurs and cordials	1a	1. 1 2. la	\$32.00
	2208.900	- Other	1a	1. 1 2. la	\$32.00
22.09	2209.000	Vinegar and substitutes for vinegar obtained from acetic acid.	value	1. 1	25%

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Chapter 23

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

Note.

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

Subheading Note.

- 1.- For the purposes of subheading 2306.410, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
	2301.100	- Flours, meals and pellets, of meat or meat offal; greaves	value	1. kg	0%
	2301.200	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	value	1. kg	0%
23.02		Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
	2302.100	- Of maize (corn)	value	1. kg	0%
	2302.300	- Of wheat	value	1. kg	0%
	2302.400	- Of other cereals	value	1. kg	0%
	2302.500	- Of leguminous plants	value	1. kg	0%
23.03		Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
	2303.100	- Residues of starch manufacture and similar residues	value	1. kg	0%
	2303.200	- Beet-pulp, bagasse and other waste of sugar manufacture	value	1. kg	0%
	2303.300	- Brewing or distilling dregs and waste	value	1. kg	0%
23.04	2304.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	value	1. kg	0%
23.05	2305.000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	value	1. kg	0%
23.06		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 23.04 or 23.05.			
	2306.100	- Of cotton seeds	value	1. kg	0%
	2306.200	- Of linseed	value	1. kg	0%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2306.300	- Of sunflower seeds	value	1. kg	0%
		- Of rape or colza seeds :			
	2306.410	-- Of low erucic acid rape or colza seeds	value	1. kg	0%
	2306.490	-- Other	value	1. kg	0%
	2306.500	- Of coconut or copra	value	1. kg	0%
	2306.600	- Of palm nuts or kernels	value	1. kg	0%
	2306.900	- Other	value	1. kg	0%
23.07	2307.000	Wine lees; argol.	value	1. kg	0%
23.08	2308.000	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	value	1. kg	0%
23.09		Preparations of a kind used in animal feeding.			
	2309.100	- Dog or cat food, put up for retail sale	value	1. kg	25%
	2309.90	- Other :			
	2309.901	--- Feed for horses, cattle, swine, rabbits, poultry, sheep and goats	value	1. kg	0%
	2309.909	--- Other	value	1. kg	25%

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Chapter 24

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

Note.

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

Subheading Note.

- 1.- For the purposes of subheading 2403.110, the expression "water pipe tobacco" means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
24.01		Unmanufactured tobacco; tobacco refuse.			
	2401.100	- Tobacco, not stemmed/stripped	kg	1. kg	\$500.00
	2401.200	- Tobacco, partly or wholly stemmed/stripped	kg	1. kg	\$500.00
	2401.300	- Tobacco refuse	kg	1. kg	\$500.00
24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
	2402.100	- Cigars, cheroots and cigarillos, containing tobacco	value	1. kg	35%
	2402.200	- Cigarettes containing tobacco	u	1. kg 2. u	\$0.40
	2402.900	- Other	value	1. kg	35%
24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
		- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :			
	2403.110	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter	kg	1. kg	\$500.00
	2403.190	-- Other	kg	1. kg	\$500.00
		- Other :			
	2403.910	-- "Homogenised" or "reconstituted" tobacco	kg	1. kg	\$500.00
	2403.990	-- Other	kg	1. kg	\$500.00

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24.04	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.			
	- Products intended for inhalation without combustion :			
2404.110	-- Containing tobacco or reconstituted tobacco	value	1. kg	25%
2404.120	-- Other, containing nicotine	value	1. kg	25%
2404.190	-- Other	value	1. kg	25%
	- Other :			
2404.910	-- For oral application	value	1. kg	15%
2404.920	-- For transdermal application	value	1. kg	25%
2404.990	-- Other	value	1. kg	25%

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Section V

MINERAL PRODUCTS

Chapter 25

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

Notes.

1.- Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2.- This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Dolomite ramming mix (heading 38.16);
- (f) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (g) Precious or semi-precious stones (heading 71.02 or 71.03);
- (h) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (ij) Billiard chalks (heading 95.04); or
- (k) Writing or drawing chalks or tailors' chalks (heading 96.09).

3.- Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4.- Heading 25.30 applies, *inter alia*, to : vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
25.01	2501.000	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.	value	1. kg	0%
25.02	2502.000	Unroasted iron pyrites.	value	1. kg	25%
25.03	2503.000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
25.04		Natural graphite.			
	2504.100	- In powder or in flakes	value	1. kg	25%
	2504.900	- Other	value	1. kg	25%
25.05		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.			
	2505.100	- Silica sands and quartz sands	value	1. kg	25%
	2505.900	- Other	value	1. kg	25%
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	2506.100	- Quartz	value	1. kg	25%
	2506.200	- Quartzite	value	1. kg	25%
25.07	2507.000	Kaolin and other kaolinic clays, whether or not calcined.	value	1. kg	0%
25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
	2508.100	- Bentonite	value	1. kg	0%
	2508.300	- Fire-clay	value	1. kg	0%
	2508.400	- Other clays	value	1. kg	0%
	2508.500	- Andalusite, kyanite and sillimanite	value	1. kg	0%
	2508.600	- Mullite	value	1. kg	0%
	2508.700	- Chamotte or dinas earths	value	1. kg	0%
25.09	2509.000	Chalk.	value	1. kg	25%
25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
	2510.100	- Unground	value	1. kg	25%
	2510.200	- Ground	value	1. kg	25%
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.			
	2511.100	- Natural barium sulphate (barytes)	value	1. kg	25%
	2511.200	- Natural barium carbonate (witherite)	value	1. kg	25%
25.12	2512.000	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	value	1. kg	25%
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
	2513.100	- Pumice stone	value	1. kg	25%
	2513.200	- Emery, natural corundum, natural garnet and other natural abrasives	value	1. kg	25%
25.14	2514.000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
		- Marble and travertine :			
	2515.110	-- Crude or roughly trimmed	value	1. kg	25%
	2515.120	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	value	1. kg	25%
	2515.200	- Ecaussine and other calcareous monumental or building stone; alabaster	value	1. kg	25%
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
		- Granite :			
	2516.110	-- Crude or roughly trimmed	value	1. kg	25%
	2516.120	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	value	1. kg	25%
	2516.200	- Sandstone	value	1. kg	25%
	2516.900	- Other monumental or building stone	value	1. kg	25%
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 flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.			
	2517.100	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	value	1. kg	25%
	2517.200	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.100	value	1. kg	25%
	2517.300	- Tarred macadam	value	1. kg	25%
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:			
	2517.410	-- Of marble	value	1. kg	25%
	2517.490	-- Other	value	1. kg	25%
25.18		Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	2518.100	- Dolomite, not calcined or sintered	value	1. kg	25%
	2518.200	- Calcined or sintered dolomite	value	1. kg	25%
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
	2519.100	- Natural magnesium carbonate (magnesite)	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2519.900	- Other	value	1. kg	25%
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
	2520.100	- Gypsum; anhydrite	value	1. kg	25%
	2520.200	- Plasters	value	1. kg	25%
25.21	2521.000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	value	1. kg	5%
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.			
	2522.100	- Quicklime	value	1. kg	5%
	2522.200	- Slaked lime	value	1. kg	5%
	2522.300	- Hydraulic lime	value	1. kg	5%
25.23		Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
	2523.100	- Cement clinkers	value	1. kg	5%
		- Portland cement :			
	2523.210	-- White cement, whether or not artificially coloured	value	1. kg	5%
	2523.290	-- Other	value	1. kg	5%
	2523.300	- Aluminous cement	value	1. kg	5%
	2523.900	- Other hydraulic cements	value	1. kg	5%
25.24		Asbestos.			
	2524.100	- Crocidolite	value	1. kg	25%
	2524.900	- Other	value	1. kg	25%
25.25		Mica, including splittings; mica waste.			
	2525.100	- Crude mica and mica rifted into sheets or splittings	value	1. kg	25%
	2525.200	- Mica powder	value	1. kg	25%
	2525.300	- Mica waste	value	1. kg	25%
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.			
	2526.100	- Not crushed, not powdered	value	1. kg	25%
	2526.200	- Crushed or powdered	value	1. kg	25%
[25.27]					
25.28	2528.000	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H₃BO₃ calculated on the dry weight.	value	1. kg	25%
25.29		Feldspar; leucite, nepheline and nepheline syenite; fluorspar.			
	2529.100	- Feldspar	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Fluorspar :			
	2529.210	-- Containing by weight 97 % or less of calcium fluoride	value	1. kg	25%
	2529.220	-- Containing by weight more than 97 % of calcium fluoride	value	1. kg	25%
	2529.300	- Leucite; nepheline and nepheline syenite	value	1. kg	25%
25.30		Mineral substances not elsewhere specified or included.			
	2530.100	- Vermiculite, perlite and chlorites, unexpanded	value	1. kg	25%
	2530.200	- Kieserite, epsomite (natural magnesium sulphates)	value	1. kg	25%
	2530.900	- Other	value	1. kg	25%

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Chapter 26

Ores, slag and ash

Notes.

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

Subheading Notes.

- 1.- For the purposes of subheading 2620.210, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.
- 2.- Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.600.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
26.01		Iron ores and concentrates, including roasted iron pyrites.			
		- Iron ores and concentrates, other than roasted iron pyrites :			
	2601.110	-- Non-agglomerated	value	1. kg	25%
	2601.120	-- Agglomerated	value	1. kg	25%
	2601.200	- Roasted iron pyrites	value	1. kg	25%
26.02	2602.000	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	value	1. kg	25%
26.03	2603.000	Copper ores and concentrates.	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
26.04	2604.000	Nickel ores and concentrates.	value	1. kg	25%
26.05	2605.000	Cobalt ores and concentrates.	value	1. kg	25%
26.06	2606.000	Aluminium ores and concentrates.	value	1. kg	25%
26.07	2607.000	Lead ores and concentrates.	value	1. kg	25%
26.08	2608.000	Zinc ores and concentrates.	value	1. kg	25%
26.09	2609.000	Tin ores and concentrates.	value	1. kg	25%
26.10	2610.000	Chromium ores and concentrates.	value	1. kg	25%
26.11	2611.000	Tungsten ores and concentrates.	value	1. kg	25%
26.12		Uranium or thorium ores and concentrates.			
	2612.100	- Uranium ores and concentrates	value	1. kg	25%
	2612.200	- Thorium ores and concentrates	value	1. kg	25%
26.13		Molybdenum ores and concentrates.			
	2613.100	- Roasted	value	1. kg	25%
	2613.900	- Other	value	1. kg	25%
26.14	2614.000	Titanium ores and concentrates.	value	1. kg	25%
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.			
	2615.100	- Zirconium ores and concentrates	value	1. kg	25%
	2615.900	- Other	value	1. kg	25%
26.16		Precious metal ores and concentrates.			
	2616.100	- Silver ores and concentrates	value	1. kg	25%
	2616.900	- Other	value	1. kg	25%
26.17		Other ores and concentrates.			
	2617.100	- Antimony ores and concentrates	value	1. kg	25%
	2617.900	- Other	value	1. kg	25%
26.18	2618.000	Granulated slag (slag sand) from the manufacture of iron or steel.	value	1. kg	25%
26.19	2619.000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	value	1. kg	25%
26.20		Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.			
		- Containing mainly zinc :			
	2620.110	-- Hard zinc spelter	value	1. kg	25%
	2620.190	-- Other	value	1. kg	25%
		- Containing mainly lead :			
	2620.210	-- Leaded gasoline sludges and leaded anti-knock compound sludges	value	1. kg	25%
	2620.290	-- Other	value	1. kg	25%
	2620.300	- Containing mainly copper	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2620.400	- Containing mainly aluminium	value	1. kg	25%
	2620.600	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	value	1. kg	25%
		- Other :			
	2620.910	-- Containing antimony, beryllium, cadmium, chromium or their mixtures	value	1. kg	25%
	2620.990	-- Other	value	1. kg	25%
26.21		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.			
	2621.100	- Ash and residues from the incineration of municipal waste	value	1. kg	25%
	2621.900	- Other	value	1. kg	25%

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Chapter 27

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

Notes.

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

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

Subheading Notes.

- 1.- For the purposes of subheading 2701.110, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
- 2.- For the purposes of subheading 2701.120, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3.- For the purposes of subheadings 2707.100, 2707.200, 2707.300 and 2707.400 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.
- 4.- For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210 °C according to the ISO 3405 method (equivalent to the ASTM D 86 method).
- 5.- For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
		- Coal, whether or not pulverised, but not agglomerated :			
	2701.110	-- Anthracite	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2701.120	-- Bituminous coal	value	1. kg	25%
	2701.190	-- Other coal	value	1. kg	25%
	2701.200	- Briquettes, ovoids and similar solid fuels manufactured from coal	value	1. kg	25%
27.02		Lignite, whether or not agglomerated, excluding jet.			
	2702.100	- Lignite, whether or not pulverised, but not agglomerated	value	1. kg	25%
	2702.200	- Agglomerated lignite	value	1. kg	25%
27.03	2703.000	Peat (including peat litter), whether or not agglomerated.	value	1. kg	25%
27.04	2704.000	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	value	1. kg	25%
27.05	2705.000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	value	1. kg	25%
27.06	2706.000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	value	1. kg	25%
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
	2707.100	- Benzol (benzene)	value	1. kg	25%
	2707.200	- Toluol (toluene)	value	1. kg	25%
	2707.300	- Xylol (xylenes)	value	1. kg	25%
	2707.400	- Naphthalene	value	1. kg	25%
	2707.500	- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)	value	1. kg	25%
		- Other :			
	2707.910	-- Creosote oils	value	1. kg	25%
	2707.990	-- Other	value	1. kg	25%
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
	2708.100	- Pitch	value	1. kg	25%
	2708.200	- Pitch coke	value	1. kg	25%
27.09	2709.000	Petroleum oils and oils obtained from bituminous minerals, crude.	1	1. kg 2. l	\$0.57
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :			
	2710.120	-- Light oils and preparations	1	1. kg 2. l	\$0.75
	2710.19	-- Other :			
	2710.191	--- Kerosene and other medium oils (not including gas oils)	1	1. kg 2. l	\$0.35
	2710.192	--- Gas oils (diesel)	1	1. kg 2. l	\$0.55
	2710.194	--- Fuel oils not elsewhere specified or included	1	1. kg 2. l	\$0.38
	2710.199	--- Other (lubricating oils and grease etc.)	value	1. kg 2. l	25%
	2710.20	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils :			
	2710.201	--- Kerosene and other medium oils (not including gas oils)	1	1. kg 2. l	\$0.35
	2710.202	--- Gas oils (diesel)	1	1. kg 2. l	\$0.55
	2710.204	--- Fuel oils not elsewhere specified or included	1	1. kg 2. l	\$0.38
	2710.209	--- Other (lubricating oils and grease etc.)	value	1. kg 2. l	25%
		- Waste oils :			
	2710.910	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	value	1. kg 2. l	25%
	2710.990	-- Other	value	1. kg 2. l	25%
27.11		Petroleum gases and other gaseous hydrocarbons.			
		- Liquefied :			
	2711.110	-- Natural gas	value	1. kg	25%
	2711.120	-- Propane	value	1. kg	25%
	2711.130	-- Butanes	value	1. kg	25%
	2711.140	-- Ethylene, propylene, butylene and butadiene	value	1. kg	25%
	2711.190	-- Other	value	1. kg	25%
		- In gaseous state :			
	2711.210	-- Natural gas	value	1. kg	25%
	2711.290	-- Other	value	1. kg	25%
27.12		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2712.100	- Petroleum jelly	value	1. kg	25%
	2712.200	- Paraffin wax containing by weight less than 0.75% of oil	value	1. kg	25%
	2712.900	- Other	value	1. kg	25%
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
		- Petroleum coke :			
	2713.110	-- Not calcined	value	1. kg	25%
	2713.120	-- Calcined	value	1. kg	25%
	2713.200	- Petroleum bitumen	value	1. kg	25%
	2713.900	- Other residues of petroleum oils or of oils obtained from bituminous minerals	value	1. kg	25%
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
	2714.100	- Bituminous or oil shale and tar sands	value	1. kg	25%
	2714.900	- Other	value	1. kg	25%
27.15	2715.000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	value	1. kg	25%
27.16	2716.000	Electrical energy.	value	1.1000 kwh	25%

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Section VI

**PRODUCTS OF THE CHEMICAL
OR ALLIED INDUSTRIES**

Notes.

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

Chapter 28

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

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to :
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulphyloxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter :
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);

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- (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover :
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
- 4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
- 5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.
- Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
- 6.- Heading 28.44 applies only to :
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (002 µCi/g);
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to :
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
- 7.- Heading 28.53 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
- 8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

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Subheading Note.

- 1.- For the purposes of subheading 2852.100, the expression “chemically defined” means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- CHEMICAL ELEMENTS			
28.01		Fluorine, chlorine, bromine and iodine.			
	2801.100	- Chlorine	value	1. kg	25%
	2801.200	- Iodine	value	1. kg	25%
	2801.300	- Fluorine; bromine	value	1. kg	25%
28.02	2802.000	Sulphur, sublimed or precipitated; colloidal sulphur.	value	1. kg	25%
28.03	2803.000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	value	1. kg	25%
28.04		Hydrogen, rare gases and other non-metals.			
	2804.100	- Hydrogen	value	1. m ³ (*)	25%
		- Rare gases :			
	2804.210	-- Argon	value	1. m ³ (*)	25%
	2804.290	-- Other	value	1. m ³ (*)	25%
	2804.300	- Nitrogen	value	1. m ³ (*)	25%
	2804.400	- Oxygen	value	1. m ³	25%
	2804.500	- Boron; tellurium	value	1. kg	25%
		- Silicon :			
	2804.610	-- Containing by weight not less than 99.99% of silicon	value	1. kg	25%
	2804.690	-- Other	value	1. kg	25%
	2804.700	- Phosphorus	value	1. kg	25%
	2804.800	- Arsenic	value	1. kg	25%
	2804.900	- Selenium	value	1. kg	25%
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
		- Alkali or alkaline-earth metals :			
	2805.110	-- Sodium	value	1. kg	25%
	2805.120	-- Calcium	value	1. kg	25%
	2805.190	-- Other	value	1. kg	25%
	2805.300	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	value	1. kg	25%
	2805.400	- Mercury	value	1. kg	25%
		II.- INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2806.100	- Hydrogen chloride (hydrochloric acid)	value	1. kg	25%
	2806.200	- Chlorosulphuric acid	value	1. kg	25%
28.07	2807.000	Sulphuric acid; oleum.	value	1. kg	25%
28.08	2808.000	Nitric acid; sulphonitric acids.	value	1. kg	25%
28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
	2809.100	- Diphosphorus pentaoxide	value	1. kg	25%
	2809.200	- Phosphoric acid and polyphosphoric acids	value	1. kg	25%
28.10	2810.000	Oxides of boron; boric acids.	value	1. kg	25%
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.			
		- Other inorganic acids :			
	2811.110	-- Hydrogen fluoride (hydrofluoric acid)	value	1. kg	25%
	2811.120	-- Hydrogen cyanide (hydrocyanic acid)	value	1. kg	25%
	2811.190	-- Other	value	1. kg	25%
		- Other inorganic oxygen compounds of non-metals :			
	2811.210	-- Carbon dioxide	value	1. kg	25%
	2811.220	-- Silicon dioxide	value	1. kg	25%
	2811.290	-- Other	value	1. kg	25%
		III.- HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
28.12		Halides and halide oxides of non-metals.			
		- Chlorides and chloride oxides			
	2812.110	-- Carbonyl dichloride (phosgene)	value	1. kg	25%
	2812.120	-- Phosphorus oxychloride	value	1. kg	25%
	2812.130	-- Phosphorus trichloride	value	1. kg	25%
	2812.140	-- Phosphorus pentachloride	value	1. kg	25%
	2812.150	-- Sulphur monochloride	value	1. kg	25%
	2812.160	-- Sulphur dichloride	value	1. kg	25%
	2812.170	-- Thionyl chloride	value	1. kg	25%
	2812.190	-- Other	value	1. kg	25%
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.			
	2813.100	- Carbon disulphide	value	1. kg	25%
	2813.900	- Other	value	1. kg	25%
		IV.- INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14		Ammonia, anhydrous or in aqueous solution.			
	2814.100	- Anhydrous ammonia	value	1. kg	25%
	2814.200	- Ammonia in aqueous solution	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
		- Sodium hydroxide (caustic soda) :			
	2815.110	-- Solid	value	1. kg	25%
	2815.120	-- In aqueous solution (soda lye or liquid soda)	value	1. kg	25%
	2815.200	- Potassium hydroxide (caustic potash)	value	1. kg	25%
	2815.300	- Peroxides of sodium or potassium	value	1. kg	25%
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
	2816.100	- Hydroxide and peroxide of magnesium	value	1. kg	25%
	2816.400	- Oxides, hydroxides and peroxides, of strontium or barium	value	1. kg	25%
28.17	2817.000	Zinc oxide; zinc peroxide.	value	1. kg	25%
28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
	2818.100	- Artificial corundum, whether or not chemically defined	value	1. kg	25%
	2818.200	- Aluminium oxide, other than artificial corundum	value	1. kg	25%
	2818.300	- Aluminium hydroxide	value	1. kg	25%
28.19		Chromium oxides and hydroxides.			
	2819.100	- Chromium trioxide	value	1. kg	25%
	2819.900	- Other	value	1. kg	25%
28.20		Manganese oxides.			
	2820.100	- Manganese dioxide	value	1. kg	25%
	2820.900	- Other	value	1. kg	25%
28.21		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe₂O₃.			
	2821.100	- Iron oxides and hydroxides	value	1. kg	25%
	2821.200	- Earth colours	value	1. kg	25%
28.22	2822.000	Cobalt oxides and hydroxides; commercial cobalt oxides.	value	1. kg	25%
28.23	2823.000	Titanium oxides.	value	1. kg	25%
28.24		Lead oxides; red lead and orange lead.			
	2824.100	- Lead monoxide (litharge, massicot)	value	1. kg	25%
	2824.900	- Other	value	1. kg	25%
28.25		Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
	2825.100	- Hydrazine and hydroxylamine and their inorganic salts	value	1. kg	25%
	2825.200	- Lithium oxide and hydroxide	value	1. kg	25%
	2825.300	- Vanadium oxides and hydroxides	value	1. kg	25%
	2825.400	- Nickel oxides and hydroxides	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2825.500	- Copper oxides and hydroxides	value	1. kg	25%
	2825.600	- Germanium oxides and zirconium dioxide	value	1. kg	25%
	2825.700	- Molybdenum oxides and hydroxides	value	1. kg	25%
	2825.800	- Antimony oxides	value	1. kg	25%
	2825.900	- Other	value	1. kg	25%
		V.- SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.			
		- Fluorides :			
	2826.120	-- Of aluminium	value	1. kg	25%
	2826.190	-- Other	value	1. kg	25%
	2826.300	- Sodium hexafluoroaluminate (synthetic cryolite)	value	1. kg	25%
	2826.900	- Other	value	1. kg	25%
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
	2827.100	- Ammonium chloride	value	1. kg	25%
	2827.200	- Calcium chloride	value	1. kg	25%
		- Other chlorides :			
	2827.310	-- Of magnesium	value	1. kg	25%
	2827.320	-- Of aluminium	value	1. kg	25%
	2827.350	-- Of nickel	value	1. kg	25%
	2827.390	-- Other	value	1. kg	25%
		- Chloride oxides and chloride hydroxides :			
	2827.410	-- Of copper	value	1. kg	25%
	2827.490	-- Other	value	1. kg	25%
		- Bromides and bromide oxides :			
	2827.510	-- Bromides of sodium or of potassium	value	1. kg	25%
	2827.590	-- Other	value	1. kg	25%
	2827.600	- Iodides and iodide oxides	value	1. kg	25%
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			
	2828.100	- Commercial calcium hypochlorite and other calcium hypochlorites	value	1. kg	25%
	2828.900	- Other	value	1. kg	25%
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
		- Chlorates :			
	2829.110	-- Of sodium	value	1. kg	25%
	2829.190	-- Other	value	1. kg	25%
	2829.900	- Other	value	1. kg	25%
28.30		Sulphides; polysulphides, whether or not chemically defined.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2830.100	- Sodium sulphides	value	1. kg	25%
	2830.900	- Other	value	1. kg	25%
28.31		Dithionites and sulphonylates.			
	2831.100	- Of sodium	value	1. kg	25%
	2831.900	- Other	value	1. kg	25%
28.32		Sulphites; thiosulphates.			
	2832.100	- Sodium sulphites	value	1. kg	25%
	2832.200	- Other sulphites	value	1. kg	25%
	2832.300	- Thiosulphates	value	1. kg	25%
28.33		Sulphates; alums; peroxosulphates (persulphates).			
		- Sodium sulphates :			
	2833.110	-- Disodium sulphate	value	1. kg	25%
	2833.190	-- Other	value	1. kg	25%
		- Other sulphates :			
	2833.210	-- Of magnesium	value	1. kg	25%
	2833.220	-- Of aluminium	value	1. kg	25%
	2833.240	-- Of nickel	value	1. kg	25%
	2833.250	-- Of copper	value	1. kg	25%
	2833.270	-- Of barium	value	1. kg	25%
	2833.290	-- Other	value	1. kg	25%
	2833.300	- Alums	value	1. kg	25%
	2833.400	- Peroxosulphates (persulphates)	value	1. kg	25%
28.34		Nitrites; nitrates.			
	2834.100	- Nitrites	value	1. kg	25%
		- Nitrates :			
	2834.210	-- Of potassium	value	1. kg	25%
	2834.290	-- Other	value	1. kg	25%
28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.			
	2835.100	- Phosphinates (hypophosphites) and phosphonates (phosphites)	value	1. kg	25%
		- Phosphates :			
	2835.220	-- Of mono- or disodium	value	1. kg	25%
	2835.240	-- Of potassium	value	1. kg	25%
	2835.250	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	value	1. kg	25%
	2835.260	-- Other phosphates of calcium	value	1. kg	25%
	2835.290	-- Other	value	1. kg	25%
		- Polyphosphates :			
	2835.310	-- Sodium triphosphate (sodium tripolyphosphate)	value	1. kg	25%
	2835.390	-- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
	2836.200	- Disodium carbonate	value	1. kg	25%
	2836.300	- Sodium hydrogencarbonate (sodium bicarbonate)	value	1. kg	25%
	2836.400	- Potassium carbonates	value	1. kg	25%
	2836.500	- Calcium carbonate	value	1. kg	25%
	2836.600	- Barium carbonate	value	1. kg	25%
		- Other :			
	2836.910	-- Lithium carbonates	value	1. kg	25%
	2836.920	-- Strontium carbonate	value	1. kg	25%
	2836.990	-- Other	value	1. kg	25%
28.37		Cyanides, cyanide oxides and complex cyanides.			
		- Cyanides and cyanide oxides :			
	2837.110	-- Of sodium	value	1. kg	25%
	2837.190	-- Other	value	1. kg	25%
	2837.200	- Complex cyanides	value	1. kg	25%
[28.38]					
28.39		Silicates; commercial alkali metal silicates.			
		- Of sodium :			
	2839.110	-- Sodium metasilicates	value	1. kg	25%
	2839.190	-- Other	value	1. kg	25%
	2839.900	- Other	value	1. kg	25%
28.40		Borates; peroxoborates (perborates).			
		- Disodium tetraborate (refined borax) :			
	2840.110	-- Anhydrous	value	1. kg	25%
	2840.190	-- Other	value	1. kg	25%
	2840.200	- Other borates	value	1. kg	25%
	2840.300	- Peroxoborates (perborates)	value	1. kg	25%
28.41		Salts of oxometallic or peroxometallic acids.			
	2841.300	- Sodium dichromate	value	1. kg	25%
	2841.500	- Other chromates and dichromates; peroxochromates	value	1. kg	25%
		- Manganites, manganates and permanganates :			
	2841.610	-- Potassium permanganate	value	1. kg	25%
	2841.690	-- Other	value	1. kg	25%
	2841.700	- Molybdates	value	1. kg	25%
	2841.800	- Tungstates (wolframates)	value	1. kg	25%
	2841.900	- Other	value	1. kg	25%
28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.			
	2842.100	- Double or complex silicates, including aluminosilicates whether or not chemically defined	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2842.900	- Other	value	1. kg	25%
		VI.- MISCELLANEOUS			
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
	2843.100	- Colloidal precious metals	value	1. kg	25%
		- Silver compounds :			
	2843.210	-- Silver nitrate	value	1. kg	25%
	2843.290	-- Other	value	1. kg	25%
	2843.300	- Gold compounds	value	1. kg	25%
	2843.900	- Other compounds; amalgams	value	1. kg	25%
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.			
	2844.100	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	value	1. kg	25%
	2844.200	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products	value	1. kg	25%
	2844.300	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	value	1. kg	25%
		- Radioactive elements and isotopes and compounds other than those of subheading 2844.100, 2844.200 or 2844.300; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues :			
	2844.410	-- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds	value	1. kg	25%
	2844.420	-- Actinium-225, actinium-227, californium-253, curium-240, curium- 241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	value	1. kg	25%
	2844.430	-- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds	value	1. kg	25%
	2844.440	-- Radioactive residues	value	1. kg	25%
	2844.500	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	value	1. kg	25%
28.45		Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
	2845.100	- Heavy water (deuterium oxide)	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2845.200	- Boron enriched in boron-10 and its compounds	value	1. kg	25%
	2845.300	- Lithium enriched in lithium-6 and its compounds	value	1. kg	25%
	2845.400	- Helium-3	value	1. kg	25%
	2845.900	- Other	value	1. kg	25%
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
	2846.100	- Cerium compounds	value	1. kg	25%
	2846.900	- Other	value	1. kg	25%
28.47	2847.000	Hydrogen peroxide, whether or not solidified with urea.	value	1. kg	25%
[28.48]					
28.49		Carbides, whether or not chemically defined.			
	2849.100	- Of calcium	value	1. kg	25%
	2849.200	- Of silicon	value	1. kg	25%
	2849.900	- Other	value	1. kg	25%
28.50	2850.000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	value	1. kg	25%
[28.51]					
28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.			
	2852.100	- Chemically defined	value	1. kg	25%
	2852.900	- Other	value	1. kg	25%
28.53		Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.			
	2853.100	- Cyanogen chloride (chlorocyan)	value	1. kg	25%
	2853.900	- Other	value	1. kg	25%

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Chapter 29

Organic chemicals

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to :
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance or an emetic added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes : diazonium salts, couplers used for these salts and diazotisable amines and their salts.
- 2.- This Chapter does not cover :
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Immunological products of heading 30.02;
 - (f) Urea (heading 31.02 or 31.05);
 - (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (h) Enzymes (heading 35.07);
 - (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
- 3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as “nitrogen-functions” for the purposes of heading 29.29.

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, “oxygen function”, the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in headings 29.05 to 29.20.

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- 5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- 6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.
- Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
- 7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
- These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
- 8.- For the purposes of heading 29.37 :
- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
 - (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.01		Acyclic hydrocarbons.			
	2901.100	- Saturated	value	1. kg	25%
		- Unsaturated :			
	2901.210	-- Ethylene	value	1. kg	25%
	2901.220	-- Propene (propylene)	value	1. kg	25%
	2901.230	-- Butene (butylene) and isomers thereof	value	1. kg	25%
	2901.240	-- Buta-1,3-diene and isoprene	value	1. kg	25%
	2901.290	-- Other	value	1. kg	25%
29.02		Cyclic hydrocarbons.			
		- Cyclanes, cyclenes and cycloterpenes :			
	2902.110	-- Cyclohexane	value	1. kg	25%
	2902.190	-- Other	value	1. kg	25%
	2902.200	- Benzene	value	1. kg	25%
	2902.300	- Toluene	value	1. kg	25%
		- Xylenes :			
	2902.410	-- o-Xylene	value	1. kg	25%
	2902.420	-- m-Xylene	value	1. kg	25%
	2902.430	-- p-Xylene	value	1. kg	25%
	2902.440	-- Mixed xylene isomers	value	1. kg	25%
	2902.500	- Styrene	value	1. kg	25%
	2902.600	- Ethylbenzene	value	1. kg	25%
	2902.700	- Cumene	value	1. kg	25%
	2902.900	- Other	value	1. kg	25%
29.03		Halogenated derivatives of hydrocarbons.			
		- Saturated chlorinated derivatives of acyclic hydrocarbons :			
	2903.110	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	value	1. kg	25%
	2903.120	-- Dichloromethane (methylene chloride)	value	1. kg	25%
	2903.130	-- Chloroform (trichloromethane)	value	1. kg	25%
	2903.140	-- Carbon tetrachloride	value	1. kg	25%
	2903.150	-- Ethylene dichloride (ISO) (1,2-dichloroethane)	value	1. kg	25%
	2903.190	-- Other	value	1. kg	25%
		- Unsaturated chlorinated derivatives of acyclic hydrocarbons :			
	2903.210	-- Vinyl chloride (chloroethylene)	value	1. kg	25%
	2903.220	-- Trichloroethylene	value	1. kg	25%
	2903.230	-- Tetrachloroethylene (perchloroethylene)	value	1. kg	25%
	2903.290	-- Other	value	1. kg	25%
		- Saturated fluorinated derivatives of acyclic hydrocarbons :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2903.410	-- Trifluoromethane (HFC-23)	value	1. kg	25%
	2903.420	-- Difluoromethane (HFC-32)	value	1. kg	25%
	2903.430	-- Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1- difluoroethane (HFC-152a)	value	1. kg	25%
	2903.440	-- Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	value	1. kg	25%
	2903.450	-- 1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	value	1. kg	25%
	2903.460	-- 1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	value	1. kg	25%
	2903.470	-- 1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3- pentafluoropropane (HFC-245ca)	value	1. kg	25%
	2903.480	-- 1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	value	1. kg	25%
	2903.490	-- Other	value	1. kg	25%
		- Unsaturated fluorinated derivatives of acyclic hydrocarbons :			
	2903.510	-- 2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro- 2-butene (HFO-1336mzz)	value	1. kg	25%
	2903.590	-- Other	value	1. kg	25%
		- Brominated or iodinated derivatives of acyclic hydrocarbons :			
	2903.610	-- Methyl bromide (bromomethane)	value	1. kg	25%
	2903.620	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	value	1. kg	25%
	2903.690	-- Other	value	1. kg	25%
		- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :			
	2903.710	-- Chlorodifluoromethane (HCFC-22)	value	1. kg	25%
	2903.720	-- Dichlorotrifluoroethanes (HCFC-123)	value	1. kg	25%
	2903.730	-- Dichlorofluoroethanes (HCFC-141, 141b)	value	1. kg	25%
	2903.740	-- Chlorodifluoroethanes (HCFC-142, 142b)	value	1. kg	25%
	2903.750	-- Dichloropentafluoropropanes (HCFC-225, 225ca, 225cb)	value	1. kg	25%
	2903.760	-- Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	value	1. kg	25%
	2903.770	-- Other, perhalogenated only with fluorine and chlorine	value	1. kg	25%
	2903.780	-- Other perhalogenated derivatives	value	1. kg	25%
	2903.790	-- Other	value	1. kg	25%
		- Halogenated derivatives of cyclanic, cyclenic or cycloterpene hydrocarbons :			
	2903.810	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	value	1. kg	25%
	2903.820	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	value	1. kg	25%
	2903.830	-- Mirex (ISO)	value	1. kg	25%
	2903.890	-- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Halogenated derivatives of aromatic hydrocarbons :			
	2903.910	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	value	1. kg	25%
	2903.920	-- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	value	1. kg	25%
	2903.930	-- Pentachlorobenzene (ISO)	value	1. kg	25%
	2903.940	-- Hexabromobiphenyls	value	1. kg	25%
	2903.990	-- Other	value	1. kg	25%
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
	2904.100	- Derivatives containing only sulpho groups, their salts and ethyl esters	value	1. kg	25%
	2904.200	- Derivatives containing only nitro or only nitroso groups	value	1. kg	25%
		- Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :			
	2904.310	-- Perfluorooctane sulphonic acid	value	1. kg	25%
	2904.320	-- Ammonium perfluorooctane sulphonate	value	1. kg	25%
	2904.330	-- Lithium perfluorooctane sulphonate	value	1. kg	25%
	2904.340	-- Potassium perfluorooctane sulphonate	value	1. kg	25%
	2904.350	-- Other salts of perfluorooctane sulphonic acid	value	1. kg	25%
	2904.360	-- Perfluorooctane sulphonyl fluoride	value	1. kg	25%
		- Other :			
	2904.910	-- Trichloronitromethane (chloropicrin)	value	1. kg	25%
	2904.990	-- Other	value	1. kg	25%
		II.- ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Saturated monohydric alcohols :			
	2905.110	-- Methanol (methyl alcohol)	value	1. kg	25%
	2905.120	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	value	1. kg	25%
	2905.130	-- Butan-1-ol (n-butyl alcohol)	value	1. kg	25%
	2905.140	-- Other butanols	value	1. kg	25%
	2905.160	-- Octanol (octyl alcohol) and isomers thereof	value	1. kg	25%
	2905.170	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	value	1. kg	25%
	2905.190	-- Other	value	1. kg	25%
		- Unsaturated monohydric alcohols :			
	2905.220	-- Acyclic terpene alcohols	value	1. kg	25%
	2905.290	-- Other	value	1. kg	25%
		- Diols :			
	2905.310	-- Ethylene glycol (ethanediol)	value	1. kg	25%
	2905.320	-- Propylene glycol (propane-1,2-diol)	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2905.390	-- Other	value	1. kg	25%
		- Other polyhydric alcohols :			
	2905.410	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	value	1. kg	25%
	2905.420	-- Pentaerythritol	value	1. kg	25%
	2905.430	-- Mannitol	value	1. kg	25%
	2905.440	-- D-glucitol (sorbitol)	value	1. kg	25%
	2905.450	-- Glycerol	value	1. kg	25%
	2905.490	-- Other	value	1. kg	25%
		- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :			
	2905.510	-- Ethchlorvynol (INN)	value	1. kg	25%
	2905.590	-- Other	value	1. kg	25%
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Cyclanic, cyclenic or cycloterpenic :			
	2906.110	-- Menthol	value	1. kg	25%
	2906.120	-- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	value	1. kg	25%
	2906.130	-- Sterols and inositols	value	1. kg	25%
	2906.190	-- Other	value	1. kg	25%
		- Aromatic :			
	2906.210	-- Benzyl alcohol	value	1. kg	25%
	2906.290	-- Other	value	1. kg	25%
		III.- PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.07		Phenols; phenol-alcohols.			
		- Monophenols :			
	2907.110	-- Phenol (hydroxybenzene) and its salts	value	1. kg	25%
	2907.120	-- Cresols and their salts	value	1. kg	25%
	2907.130	-- Octylphenol, nonylphenol and their isomers; salts thereof	value	1. kg	25%
	2907.150	-- Naphthols and their salts	value	1. kg	25%
	2907.190	-- Other	value	1. kg	25%
		- Polyphenols; phenol-alcohols :			
	2907.210	-- Resorcinol and its salts	value	1. kg	25%
	2907.220	-- Hydroquinone (quinol) and its salts	value	1. kg	25%
	2907.230	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	value	1. kg	25%
	2907.290	-- Other	value	1. kg	25%
29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			
		- Derivatives containing only halogen substituents and their salts :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2908.110	-- Pentachlorophenol (ISO)	value	1. kg	25%
	2908.190	-- Other	value	1. kg	25%
		- Other :			
	2908.910	-- Dinoseb (ISO) and its salts	value	1. kg	25%
	2908.920	-- 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	value	1. kg	25%
	2908.990	-- Other	value	1. kg	25%
		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			
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.110	-- Diethyl ether	value	1. kg	25%
	2909.190	-- Other	value	1. kg	25%
	2909.200	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	value	1. kg	25%
	2909.300	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	value	1. kg	25%
		- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2909.410	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	value	1. kg	25%
	2909.430	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	value	1. kg	25%
	2909.440	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	value	1. kg	25%
	2909.490	-- Other	value	1. kg	25%
	2909.500	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	value	1. kg	25%
	2909.600	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	value	1. kg	25%
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	2910.100	- Oxirane (ethylene oxide)	value	1. kg	25%
	2910.200	- Methyloxirane (propylene oxide)	value	1. kg	25%
	2910.300	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	value	1. kg	25%
	2910.400	- Dieldrin (ISO, INN)	value	1. kg	25%
	2910.500	- Endrin (ISO)	value	1. kg	25%
	2910.900	- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
29.11	2911.000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	value	1. kg	25%
		V.- ALDEHYDE-FUNCTION COMPOUNDS			
29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
		- Acyclic aldehydes without other oxygen function:			
	2912.110	-- Methanal (formaldehyde)	value	1. kg	25%
	2912.120	-- Ethanal (acetaldehyde)	value	1. kg	25%
	2912.190	-- Other	value	1. kg	25%
		- Cyclic aldehydes without other oxygen function:			
	2912.210	-- Benzaldehyde	value	1. kg	25%
	2912.290	-- Other	value	1. kg	25%
		- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
	2912.410	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	value	1. kg	25%
	2912.420	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	value	1. kg	25%
	2912.490	-- Other	value	1. kg	25%
	2912.500	- Cyclic polymers of aldehydes	value	1. kg	25%
	2912.600	- Paraformaldehyde	value	1. kg	25%
29.13	2913.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	value	1. kg	25%
		VI.- KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Acyclic ketones without other oxygen function :			
	2914.110	-- Acetone	value	1. kg	25%
	2914.120	-- Butanone (methyl ethyl ketone)	value	1. kg	25%
	2914.130	-- 4-Methylpentan-2-one (methyl isobutyl ketone)	value	1. kg	25%
	2914.190	-- Other	value	1. kg	25%
		- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :			
	2914.220	-- Cyclohexanone and methylcyclohexanones	value	1. kg	25%
	2914.230	-- Ionones and methylionones	value	1. kg	25%
	2914.290	-- Other	value	1. kg	25%
		- Aromatic ketones without other oxygen function:			
	2914.310	-- Phenylacetone (phenylpropan-2-one)	value	1. kg	25%
	2914.390	-- Other	value	1. kg	25%
	2914.400	- Ketone-alcohols and ketone-aldehydes	value	1. kg	25%
	2914.500	- Ketone-phenols and ketones with other oxygen function	value	1. kg	25%
		- Quinones :			
	2914.610	-- Anthraquinone	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2914.620	-- Coenzyme Q10 (ubidecarenone (INN))	value	1. kg	25%
	2914.690	-- Other	value	1. kg	25%
		- Halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2914.710	-- Chlordecone (ISO)	value	1. kg	25%
	2914.790	-- Other	value	1. kg	25%
		VII.- CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Formic acid, its salts and esters :			
	2915.110	-- Formic acid	value	1. kg	25%
	2915.120	-- Salts of formic acid	value	1. kg	25%
	2915.130	-- Esters of formic acid	value	1. kg	25%
		- Acetic acid and its salts; acetic anhydride :			
	2915.210	-- Acetic acid	value	1. kg	25%
	2915.240	-- Acetic anhydride	value	1. kg	25%
	2915.290	-- Other	value	1. kg	25%
		- Esters of acetic acid :			
	2915.310	-- Ethyl acetate	value	1. kg	25%
	2915.320	-- Vinyl acetate	value	1. kg	25%
	2915.330	-- <i>n</i> -Butyl acetate	value	1. kg	25%
	2915.360	-- Dinoseb (ISO) acetate	value	1. kg	25%
	2915.390	-- Other	value	1. kg	25%
	2915.400	- Mono-, di- or trichloroacetic acids, their salts and esters	value	1. kg	25%
	2915.500	- Propionic acid, its salts and esters	value	1. kg	25%
	2915.600	- Butanoic acids, pentanoic acids, their salts and esters	value	1. kg	25%
	2915.700	- Palmitic acid, stearic acid, their salts and esters	value	1. kg	25%
	2915.900	- Other	value	1. kg	25%
29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2916.110	-- Acrylic acid and its salts	value	1. kg	25%
	2916.120	-- Esters of acrylic acid	value	1. kg	25%
	2916.130	-- Methacrylic acid and its salts	value	1. kg	25%
	2916.140	-- Esters of methacrylic acid	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2916.150	-- Oleic, linoleic or linolenic acids, their salts and esters	value	1. kg	25%
	2916.160	-- Binapacryl (ISO)	value	1. kg	25%
	2916.190	-- Other	value	1. kg	25%
	2916.200	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	value	1. kg	25%
		- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
	2916.310	-- Benzoic acid, its salts and esters	value	1. kg	25%
	2916.320	-- Benzoyl peroxide and benzoyl chloride	value	1. kg	25%
	2916.340	-- Phenylacetic acid and its salts	value	1. kg	25%
	2916.390	-- Other	value	1. kg	25%
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
	2917.110	-- Oxalic acid, its salts and esters	value	1. kg	25%
	2917.120	-- Adipic acid, its salts and esters	value	1. kg	25%
	2917.130	-- Azelaic acid, sebacic acid, their salts and esters	value	1. kg	25%
	2917.140	-- Maleic anhydride	value	1. kg	25%
	2917.190	-- Other	value	1. kg	25%
	2917.200	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	value	1. kg	25%
		- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
	2917.320	-- Dioctyl orthophthalates	value	1. kg	25%
	2917.330	-- Dinonyl or didecyl orthophthalates	value	1. kg	25%
	2917.340	-- Other esters of orthophthalic acid	value	1. kg	25%
	2917.350	-- Phthalic anhydride	value	1. kg	25%
	2917.360	-- Terephthalic acid and its salts	value	1. kg	25%
	2917.370	-- Dimethyl terephthalate	value	1. kg	25%
	2917.390	-- Other	value	1. kg	25%
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2918.110	-- Lactic acid, its salts and esters	value	1. kg	25%
	2918.120	-- Tartaric acid	value	1. kg	25%
	2918.130	-- Salts and esters of tartaric acid	value	1. kg	25%
	2918.140	-- Citric acid	value	1. kg	25%
	2918.150	-- Salts and esters of citric acid	value	1. kg	25%
	2918.160	-- Gluconic acid, its salts and esters	value	1. kg	25%
	2918.170	-- 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2918.180	-- Chlorobenzilate (ISO)	value	1. kg	25%
	2918.190	-- Other	value	1. kg	25%
		- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :			
	2918.210	-- Salicylic acid and its salts	value	1. kg	25%
	2918.220	-- O-Acetylsalicylic acid, its salts and esters	value	1. kg	25%
	2918.230	-- Other esters of salicylic acid and their salts	value	1. kg	25%
	2918.290	-- Other	value	1. kg	25%
	2918.300	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	value	1. kg	25%
		- Other :			
	2918.910	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	value	1. kg	25%
	2918.990	-- Other	value	1. kg	25%
		VIII.- ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	2919.100	- Tris(2,3-dibromopropyl) phosphate	value	1. kg	25%
	2919.900	- Other	value	1. kg	25%
29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
		- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2920.110	-- Parathion (ISO) and parathion-methyl (ISO) methyl-parathion)	value	1. kg	25%
	2920.190	-- Other	value	1. kg	25%
		- Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives :			
	2920.210	-- Dimethyl phosphite	value	1. kg	25%
	2920.220	-- Diethyl phosphite	value	1. kg	25%
	2920.230	-- Trimethyl phosphite	value	1. kg	25%
	2920.240	-- Triethyl phosphite	value	1. kg	25%
	2920.290	-- Other	value	1. kg	25%
	2920.300	- Endosulfan (ISO)	value	1. kg	25%
	2920.900	- Other	value	1. kg	25%
		IX.- NITROGEN-FUNCTION COMPOUNDS			
29.21		Amine-function compounds.			
		- Acyclic monoamines and their derivatives; salts thereof :			
	2921.110	-- Methylamine, di- or trimethylamine and their salts	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2921.120	-- 2-(N,N-Dimethylamino)ethylchloride hydrochloride	value	1. kg	25%
	2921.130	-- 2-(N,N-Diethylamino)ethylchloride hydrochloride	value	1. kg	25%
	2921.140	-- 2-(N,N-Diisopropylamino)ethylchloride hydrochloride	value	1. kg	25%
	2921.190	-- Other	value	1. kg	25%
		- Acyclic polyamines and their derivatives; salts thereof :			
	2921.210	-- Ethylenediamine and its salts	value	1. kg	25%
	2921.220	-- Hexamethylenediamine and its salts	value	1. kg	25%
	2921.290	-- Other	value	1. kg	25%
	2921.300	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	value	1. kg	25%
		- Aromatic monoamines and their derivatives; salts thereof :			
	2921.410	-- Aniline and its salts	value	1. kg	25%
	2921.420	-- Aniline derivatives and their salts	value	1. kg	25%
	2921.430	-- Toluidines and their derivatives; salts thereof	value	1. kg	25%
	2921.440	-- Diphenylamine and its derivatives; salts thereof	value	1. kg	25%
	2921.450	-- 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	value	1. kg	25%
	2921.460	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	value	1. kg	25%
	2921.490	-- Other	value	1. kg	25%
		- Aromatic polyamines and their derivatives; salts thereof :			
	2921.510	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	value	1. kg	25%
	2921.590	-- Other	value	1. kg	25%
29.22		Oxygen-function amino-compounds.			
		- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :			
	2922.110	-- Monoethanolamine and its salts	value	1. kg	25%
	2922.120	-- Diethanolamine and its salts	value	1. kg	25%
	2922.140	-- Dextropropoxyphene (INN) and its salts	value	1. kg	25%
	2922.150	-- Triethanolamine	value	1. kg	25%
	2922.160	-- Diethanolammonium perfluorooctane sulphonate	value	1. kg	25%
	2922.170	-- Methyl-diethanolamine and ethyl-diethanolamine	value	1. kg	25%
	2922.180	-- 2-(N,N-Diisopropylamino)ethanol	value	1. kg	25%
	2922.190	-- Other	value	1. kg	25%
		- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof :			
	2922.210	-- Aminohydroxynaphthalenesulphonic acids and their salts	value	1. kg	25%
	2922.290	-- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof :			
	2922.310	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	value	1. kg	25%
	2922.390	-- Other	value	1. kg	25%
		- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :			
	2922.410	-- Lysine and its esters; salts thereof	value	1. kg	25%
	2922.420	-- Glutamic acid and its salts	value	1. kg	25%
	2922.430	-- Anthranilic acid and its salts	value	1. kg	25%
	2922.440	-- Tilidine (INN) and its salts	value	1. kg	25%
	2922.490	-- Other	value	1. kg	25%
	2922.500	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	value	1. kg	25%
29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			
	2923.100	- Choline and its salts	value	1. kg	25%
	2923.200	- Lecithins and other phosphoaminolipids	value	1. kg	25%
	2923.300	- Tetraethylammonium perfluorooctane sulphonate	value	1. kg	25%
	2923.400	- Didecyldimethylammonium perfluorooctane sulphonate	value	1. kg	25%
	2923.900	- Other	value	1. kg	25%
29.24		Carboxyamide-function compounds; amide-function compounds of carbonic acid.			
		- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :			
	2924.110	-- Meprobamate (INN)	value	1. kg	25%
	2924.120	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	value	1. kg	25%
	2924.190	-- Other	value	1. kg	25%
		- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :			
	2924.210	-- Ureines and their derivatives; salts thereof	value	1. kg	25%
	2924.230	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	value	1. kg	25%
	2924.240	-- Ethinamate (INN)	value	1. kg	25%
	2924.250	-- Alachlor (ISO)	value	1. kg	25%
	2924.290	-- Other	value	1. kg	25%
29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
		- Imides and their derivatives; salts thereof :			
	2925.110	-- Saccharin and its salts	value	1. kg	25%
	2925.120	-- Glutethimide (INN)	value	1. kg	25%
	2925.190	-- Other	value	1. kg	25%
		- Imines and their derivatives; salts thereof :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2925.210	-- Chlordimeform (ISO)	value	1. kg	25%
	2925.290	-- Other	value	1. kg	25%
29.26		Nitrile-function compounds.			
	2926.100	- Acrylonitrile	value	1. kg	25%
	2926.200	- 1-Cyanoguanidine (dicyandiamide)	value	1. kg	25%
	2926.300	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	value	1. kg	25%
	2926.400	- Alpha-Phenylacetoacetonitrile	value	1. kg	25%
	2926.900	- Other	value	1. kg	25%
29.27	2927.000	Diazo-, azo- or azoxy-compounds.	value	1. kg	25%
29.28	2928.000	Organic derivatives of hydrazine or of hydroxylamine.	value	1. kg	25%
29.29		Compounds with other nitrogen function.			
	2929.100	- Isocyanates	value	1. kg	25%
	2929.900	- Other	value	1. kg	25%
		X.- ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
29.30		Organo-sulphur compounds.			
	2930.100	- 2-(N,N-Dimethylamino) ethanethiol	value	1. kg	25%
	2930.200	- Thiocarbamates and dithiocarbamates	value	1. kg	25%
	2930.300	- Thiuram mono-, di- or tetrasulphides	value	1. kg	25%
	2930.400	- Methionine	value	1. kg	25%
	2930.600	- 2-(N,N-Diethylamino)ethanethiol	value	1. kg	25%
	2930.700	- Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	value	1. kg	25%
	2930.800	- Aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	value	1. kg	25%
	2930.900	- Other	value	1. kg	25%
29.31		Other organo-inorganic compounds.			
	2931.100	- Tetramethyl lead and tetraethyl lead	value	1. kg	25%
	2931.200	- Tributyltin compounds	value	1. kg	25%
		- Non-halogenated organo-phosphorous derivatives :			
	2931.410	-- Dimethyl methylphosphonate	value	1. kg	25%
	2931.420	-- Dimethyl propylphosphonate	value	1. kg	25%
	2931.430	-- Diethyl ethylphosphonate	value	1. kg	25%
	2931.440	-- Methylphosphonic acid	value	1. kg	25%
	2931.450	-- Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	value	1. kg	25%
	2931.460	-- 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	value	1. kg	25%
	2931.470	-- (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2931.480	-- 3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	value	1. kg	25%
	2931.490	-- Other	value	1. kg	25%
		- Halogenated organo-phosphorous derivatives :			
	2931.510	-- Methylphosphonic dichloride	value	1. kg	25%
	2931.520	-- Propylphosphonic dichloride	value	1. kg	25%
	2931.530	-- O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	value	1. kg	25%
	2931.540	-- Trichlorfon (ISO)	value	1. kg	25%
	2931.590	-- Other	value	1. kg	25%
	2931.900	- Other	value	1. kg	25%
29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.			
		- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :			
	2932.110	-- Tetrahydrofuran	value	1. kg	25%
	2932.120	-- 2-Furaldehyde (furfuraldehyde)	value	1. kg	25%
	2932.130	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	value	1. kg	25%
	2932.140	-- Sucralose	value	1. kg	25%
	2932.190	-- Other	value	1. kg	25%
	2932.200	- Lactones	value	1. kg	25%
		- Other :			
	2932.910	-- Isosafrole	value	1. kg	25%
	2932.920	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	value	1. kg	25%
	2932.930	-- Piperonal	value	1. kg	25%
	2932.940	-- Safrole	value	1. kg	25%
	2932.950	-- Tetrahydrocannabinols (all isomers)	value	1. kg	25%
	2932.960	-- Carbofuran (ISO)	value	1. kg	25%
	2932.990	-- Other	value	1. kg	25%
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.			
		- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :			
	2933.110	-- Phenazone (antipyrin) and its derivatives	value	1. kg	25%
	2933.190	-- Other	value	1. kg	25%
		- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :			
	2933.210	-- Hydantoin and its derivatives	value	1. kg	25%
	2933.290	-- Other	value	1. kg	25%
		- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :			
	2933.310	-- Pyridine and its salts	value	1. kg	25%
	2933.320	-- Piperidine and its salts	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2933.330	-- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phenacyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanyl (INN) and trimeperidine (INN); salts thereof	value	1. kg	25%
	2933.340	-- Other fentanyls and their derivatives	value	1. kg	25%
	2933.350	-- 3-Quinuclidinol	value	1. kg	25%
	2933.360	-- 4-Anilino-N-phenethylpiperidine (ANPP)	value	1. kg	25%
	2933.370	-- N-Phenethyl-4-piperidone (NPP)	value	1. kg	25%
	2933.390	-- Other	value	1. kg	25%
		- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused :			
	2933.410	-- Levorphanol (INN) and its salts	value	1. kg	25%
	2933.490	-- Other	value	1. kg	25%
		- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
	2933.520	-- Malonylurea (barbituric acid) and its salts	value	1. kg	25%
	2933.530	-- Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	value	1. kg	25%
	2933.540	-- Other derivatives of malonylurea (barbituric acid); salts thereof	value	1. kg	25%
	2933.550	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	value	1. kg	25%
	2933.590	-- Other	value	1. kg	25%
		- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :			
	2933.610	-- Melamine	value	1. kg	25%
	2933.690	-- Other	value	1. kg	25%
		- Lactams :			
	2933.710	-- 6-Hexanelactam (epsilon-caprolactam)	value	1. kg	25%
	2933.720	-- Clobazam (INN) and methyprylon (INN)	value	1. kg	25%
	2933.790	-- Other lactams	value	1. kg	25%
		- Other :			
	2933.910	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	value	1. kg	25%
	2933.920	-- Azinphos-methyl (ISO)	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
29.34	2933.990	-- Other	value	1. kg	25%
		Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.			
	2934.100	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	value	1. kg	25%
	2934.200	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	value	1. kg	25%
	2934.300	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	value	1. kg	25%
		- Other :			
	2934.910	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	value	1. kg	25%
	2934.920	-- Other fentanyl and their derivatives	value	1. kg	25%
	2934.990	-- Other	value	1. kg	25%
29.35		Sulphonamides.			
	2935.100	- N-Methylperfluorooctane sulphonamide	value	1. kg	25%
	2935.200	- N-Ethylperfluorooctane sulphonamide	value	1. kg	25%
	2935.300	- N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	value	1. kg	25%
	2935.400	- N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	value	1. kg	25%
	2935.500	- Other perfluorooctane sulphonamides	value	1. kg	25%
	2935.900	- Other	value	1. kg	25%
		XI.- PROVITAMINS, VITAMINS AND HORMONES			
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.			
		- Vitamins and their derivatives, unmixed :			
	2936.210	-- Vitamins A and their derivatives	value	1. kg	25%
	2936.220	-- Vitamin B1 and its derivatives	value	1. kg	25%
	2936.230	-- Vitamin B2 and its derivatives	value	1. kg	25%
	2936.240	-- D- or DL-Pantothenic acid (Vitamin B5) and its derivatives	value	1. kg	25%
	2936.250	-- Vitamin B6 and its derivatives	value	1. kg	25%
	2936.260	-- Vitamin B12 and its derivatives	value	1. kg	25%
	2936.270	-- Vitamin C and its derivatives	value	1. kg	25%
	2936.280	-- Vitamin E and its derivatives	value	1. kg	25%
	2936.290	-- Other vitamins and their derivatives	value	1. kg	25%
	2936.900	- Other, including natural concentrates	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.			
		- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :			
	2937.110	-- Somatotropin, its derivatives and structural analogues	value	1. kg	25%
	2937.120	-- Insulin and its salts	value	1. kg	25%
	2937.190	-- Other	value	1. kg	25%
		- Steroidal hormones, their derivatives and structural analogues :			
	2937.210	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	value	1. kg	25%
	2937.220	-- Halogenated derivatives of corticosteroidal hormones	value	1. kg	25%
	2937.230	-- Oestrogens and progestogens	value	1. kg	25%
	2937.290	-- Other	value	1. kg	25%
	2937.500	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	value	1. kg	25%
	2937.900	- Other	value	1. kg	25%
		XII.- GLYCOSIDES AND 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.			
	2938.100	- Rutoside (rutin) and its derivatives	value	1. kg	25%
	2938.900	- Other	value	1. kg	25%
29.39		Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
		- Alkaloids of opium and their derivatives; salts thereof :			
	2939.110	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	value	1. kg	25%
	2939.190	-- Other	value	1. kg	25%
	2939.200	- Alkaloids of cinchona and their derivatives; salts thereof	value	1. kg	25%
	2939.300	- Caffeine and its salts	value	1. kg	25%
		- Alkaloids of ephedra and their derivatives; salts thereof :			
	2939.410	-- Ephedrine and its salts	value	1. kg	25%
	2939.420	-- Pseudoephedrine (INN) and its salts	value	1. kg	25%
	2939.430	-- Cathine (INN) and its salts	value	1. kg	25%
	2939.440	-- Norephedrine and its salts	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	2939.450	-- Levometamfetamine, metamfetamine (INN), metamfetamine racemate and their salts	value	1. kg	25%
	2939.490	-- Other	value	1. kg	25%
		- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:			
	2939.510	-- Fenetylline (INN) and its salts	value	1. kg	25%
	2939.590	-- Other	value	1. kg	25%
		- Alkaloids of rye ergot and their derivatives; salts thereof :			
	2939.610	-- Ergometrine (INN) and its salts	value	1. kg	25%
	2939.620	-- Ergotamine (INN) and its salts	value	1. kg	25%
	2939.630	-- Lysergic acid and its salts	value	1. kg	25%
	2939.690	-- Other	value	1. kg	25%
		- Other, of vegetal origin :			
	2939.720	-- Cocaine, ecgonine; salts, esters and other derivatives thereof	value	1. kg	25%
	2939.790	-- Other	value	1. kg	25%
	2939.800	- Other	value	1. kg	25%
		XIII.- OTHER ORGANIC COMPOUNDS			
29.40	2940.000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	value	1. kg	25%
29.41		Antibiotics.			
	2941.100	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	value	1. kg	25%
	2941.200	- Streptomycins and their derivatives; salts thereof	value	1. kg	25%
	2941.300	- Tetracyclines and their derivatives; salts thereof	value	1. kg	25%
	2941.400	- Chloramphenicol and its derivatives; salts thereof	value	1. kg	25%
	2941.500	- Erythromycin and its derivatives; salts thereof	value	1. kg	25%
	2941.900	- Other	value	1. kg	25%
29.42	2942.000	Other organic compounds.	value	1. kg	25%

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Chapter 30

Pharmaceutical products

Notes.

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

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

Subheading Notes.

1.- For the purposes of subheadings 3002.13 and 3002.14, the following are to be treated :

- (a) As unmixed products, pure products, whether or not containing impurities;
- (b) As products which have been mixed :
 - (1) The products mentioned in (a) above dissolved in water or in other solvents;
 - (2) The products mentioned in (a) and (b) (1) above with an added stabiliser necessary for their preservation or transport; and
 - (3) The products mentioned in (a), (b) (1) and (b) (2) above with any other additive.

2.- Subheadings 3003.60 and 3004.60 cover medicaments containing artemisinin (INN) for oral ingestion combined with other pharmaceutical active ingredients, or containing any of the following active principles, whether or not combined with other pharmaceutical active ingredients : amodiaquine (INN); artelinic acid or its salts; artemimol (INN); artemotil (INN); artemether (INN); artesunate (INN); chloroquine (INN); dihydroartemisinin (INN); lumefantrine (INN); mefloquine (INN); piperazine (INN); pyrimethamine (INN) or sulfadoxine (INN).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of 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.			
	3001.200	- Extracts of glands or other organs or of their secretions	value	1. kg	0%
	3001.900	- Other	value	1. kg	0%
30.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified.			
		- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes :			
	3002.120	-- Antisera and other blood fractions	value	1. kg	0%
	3002.130	-- Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	value	1. kg	0%
	3002.140	-- Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	value	1. kg	0%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3002.150	-- Immunological products, put up in measured doses or in forms or packings for retail sale	value	1. kg	0%
		- Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :			
	3002.410	-- Vaccines for human medicine	value	1. kg	0%
	3002.420	-- Vaccines for veterinary medicine	value	1. kg	0%
	3002.490	-- Other	value	1. kg	0%
		- Cell cultures, whether or not modified :			
	3002.510	-- Cell therapy products	value	1. kg	0%
	3002.590	-- Other	value	1. kg	0%
	3002.900	- Other	value	1. kg	0%
30.03		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
	3003.100	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	value	1. kg	0%
	3003.200	- Other, containing antibiotics	value	1. kg	0%
		- Other, containing hormones or other products of heading 29.37 :			
	3003.310	-- Containing insulin	value	1. kg	0%
	3003.390	-- Other	value	1. kg	0%
		- Other, containing alkaloids or derivatives thereof :			
	3003.410	-- Containing ephedrine or its salts	value	1. kg	0%
	3003.420	-- Containing pseudoephedrine (INN) or its salts	value	1. kg	0%
	3003.430	-- Containing norephedrine or its salts	value	1. kg	0%
	3003.490	-- Other	value	1. kg	0%
	3003.600	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	value	1. kg	0%
30.04		Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.			
	3004.100	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	value	1. kg	0%
	3004.200	- Other, containing antibiotics	value	1. kg	0%
		- Other, containing hormones or other products of heading 29.37 :			
	3004.310	-- Containing insulin	value	1. kg	0%
	3004.320	-- Containing corticosteroid hormones, their derivatives or structural analogues	value	1. kg	0%
	3004.390	-- Other	value	1. kg	0%
		- Other, containing alkaloids or derivatives thereof :			
	3004.410	-- Containing ephedrine or its salts	value	1. kg	0%
	3004.420	-- Containing pseudoephedrine (INN) or its salts	value	1. kg	0%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3004.430	-- Containing norephedrine or its salts	value	1. kg	0%
	3004.490	-- Other	value	1. kg	0%
	3004.500	- Other, containing vitamins or other products of heading 29.36	value	1. kg	0%
	3004.600	- Other, containing antimalarial active principles described in Subheading Note 2 to this Chapter	value	1. kg	0%
	3004.90	- Other :			
	3004.901	--- Other medicaments that are only available to the public in Bermuda on prescription by a physician	value	1. kg	0%
	3004.909	--- Other	value	1. kg	25%
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
	3005.100	- Adhesive dressings and other articles having an adhesive layer	value	1. kg	25%
	3005.900	- Other	value	1. kg	25%
30.06		Pharmaceutical goods specified in Note 4 to this Chapter.			
	3006.100	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	value	1. kg	0%
	3006.300	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	value	1. kg	0%
	3006.400	- Dental cements and other dental fillings; bone reconstruction cements	value	1. kg	0%
	3006.500	- First-aid boxes and kits	value	1. kg	0%
	3006.600	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	value	1. kg	0%
	3006.700	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	value	1. kg	0%
		- Other :			
	3006.910	-- Appliances identifiable for ostomy use	value	1. kg	0%
	3006.920	-- Waste pharmaceuticals	value	1. kg	0%
	3006.930	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	value	1. kg	0%

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Chapter 31

Fertilisers

Notes.

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

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- 5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
- 6.- For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
31.01	3101.000	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	value	1. kg	0%
31.02		Mineral or chemical fertilisers, nitrogenous.			
	3102.100	- Urea, whether or not in aqueous solution	value	1. kg	0%
		- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :			
	3102.210	-- Ammonium sulphate	value	1. kg	0%
	3102.290	-- Other	value	1. kg	0%
	3102.300	- Ammonium nitrate, whether or not in aqueous solution	value	1. kg	0%
	3102.400	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	value	1. kg	0%
	3102.500	- Sodium nitrate	value	1. kg	0%
	3102.600	- Double salts and mixtures of calcium nitrate and ammonium nitrate	value	1. kg	0%
	3102.800	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	value	1. kg	0%
	3102.900	- Other, including mixtures not specified in the foregoing subheadings	value	1. kg	0%
31.03		Mineral or chemical fertilisers, phosphatic.			
		- Superphosphates :			
	3103.110	-- Containing by weight 35 % or more of diphosphorus pentoxide (P ₂ O ₅)	value	1. kg	0%
	3103.190	-- Other	value	1. kg	0%
	3103.900	- Other	value	1. kg	0%
31.04		Mineral or chemical fertilisers, potassic.			
	3104.200	- Potassium chloride	value	1. kg	0%
	3104.300	- Potassium sulphate	value	1. kg	0%
	3104.900	- Other	value	1. kg	0%
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
	3105.100	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	value	1. kg	0%
	3105.200	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	value	1. kg	0%
	3105.300	- Diammonium hydrogenorthophosphate (diammonium phosphate)	value	1. kg	0%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3105.400	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	value	1. kg	0%
		- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :			
	3105.510	-- Containing nitrates and phosphates	value	1. kg	0%
	3105.590	-- Other	value	1. kg	0%
	3105.600	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	value	1. kg	0%
	3105.900	- Other	value	1. kg	0%

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Chapter 32

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

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
	3201.100	- Quebracho extract	value	1. kg	25%
	3201.200	- Wattle extract	value	1. kg	25%
	3201.900	- Other	value	1. kg	25%
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
	3202.100	- Synthetic organic tanning substances	value	1. kg	25%
	3202.900	- Other	value	1. kg	25%
32.03	3203.000	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.			
		- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :			
	3204.110	-- Disperse dyes and preparations based thereon	value	1. kg	25%
	3204.120	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	value	1. kg	25%
	3204.130	-- Basic dyes and preparations based thereon	value	1. kg	25%
	3204.140	-- Direct dyes and preparations based thereon	value	1. kg	25%
	3204.150	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	value	1. kg	25%
	3204.160	-- Reactive dyes and preparations based thereon	value	1. kg	25%
	3204.170	-- Pigments and preparations based thereon	value	1. kg	25%
	3204.180	-- Carotenoid colouring matters and preparations based thereon	value	1. kg	25%
	3204.190	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.110 to 3204.190	value	1. kg	25%
	3204.200	- Synthetic organic products of a kind used as fluorescent brightening agents	value	1. kg	25%
	3204.900	- Other	value	1. kg	25%
32.05	3205.000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	value	1. kg	25%
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.			
		- Pigments and preparations based on titanium dioxide :			
	3206.110	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	value	1. kg	25%
	3206.190	-- Other	value	1. kg	25%
	3206.200	- Pigments and preparations based on chromium compounds	value	1. kg	25%
		- Other colouring matter and other preparations:			
	3206.410	-- Ultramarine and preparations based thereon	value	1. kg	25%
	3206.420	-- Lithopone and other pigments and preparations based on zinc sulphide	value	1. kg	25%
	3206.490	-- Other	value	1. kg	25%
	3206.500	- Inorganic products of a kind used as luminophores	value	1. kg	25%
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
	3207.100	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	value	1. kg	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3207.200	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	value	1. kg	5%
	3207.300	- Liquid lustres and similar preparations	value	1. kg	5%
	3207.400	- Glass frit and other glass, in the form of powder, granules or flakes	value	1. kg	5%
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
	3208.100	- Based on polyesters	value	1. kg	15%
	3208.200	- Based on acrylic or vinyl polymers	value	1. kg	15%
	3208.900	- Other	value	1. kg	15%
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
	3209.100	- Based on acrylic or vinyl polymers	value	1. kg	15%
	3209.900	- Other	value	1. kg	15%
32.10	3210.000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	value	1. kg	15%
32.11	3211.000	Prepared driers.	value	1. kg	5%
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
	3212.100	- Stamping foils	value	1. kg	5%
	3212.900	- Other	value	1. kg	5%
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.			
	3213.100	- Colours in sets	value	1. kg	15%
	3213.900	- Other	value	1. kg	15%
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.			
	3214.100	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	value	1. kg	25%
	3214.900	- Other	value	1. kg	25%
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
		- Printing ink :			
	3215.110	-- Black	value	1. kg	0%
	3215.190	-- Other	value	1. kg	0%
	3215.900	- Other	value	1. kg	25%

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Chapter 33

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

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
		- Essential oils of citrus fruit :			
	3301.120	-- Of orange	value	1. kg	15%
	3301.130	-- Of lemon	value	1. kg	15%
	3301.190	-- Other	value	1. kg	15%
		- Essential oils other than those of citrus fruit :			
	3301.240	-- Of peppermint (<i>Mentha piperita</i>)	value	1. kg	15%
	3301.250	-- Of other mints	value	1. kg	15%
	3301.290	-- Other	value	1. kg	15%
	3301.300	- Resinoids	value	1. kg	15%
	3301.900	- Other	value	1. kg	15%
33.02		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.			
	3302.100	- Of a kind used in the food or drink industries	value	1. kg	25%
	3302.900	- Other	value	1. kg	25%
33.03	3303.000	Perfumes and toilet waters.	value	1. kg	12.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
	3304.100	- Lip make-up preparations	value	1. kg	25%
	3304.200	- Eye make-up preparations	value	1. kg	25%
	3304.300	- Manicure or pedicure preparations	value	1. kg	25%
		- Other :			
	3304.910	-- Powders, whether or not compressed	value	1. kg	25%
	3304.990	-- Other	value	1. kg	25%
33.05		Preparations for use on the hair.			
	3305.100	- Shampoos	value	1. kg	25%
	3305.200	- Preparations for permanent waving or straightening	value	1. kg	25%
	3305.300	- Hair lacquers	value	1. kg	25%
	3305.900	- Other	value	1. kg	25%
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.			
	3306.100	- Dentifrices	value	1. kg	25%
	3306.200	- Yarn used to clean between the teeth (dental floss)	value	1. kg	25%
	3306.900	- Other	value	1. kg	25%
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			
	3307.100	- Pre-shave, shaving or after-shave preparations	value	1. kg	12.5%
	3307.200	- Personal deodorants and antiperspirants	value	1. kg	25%
	3307.300	- Perfumed bath salts and other bath preparations	value	1. kg	25%
		- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :			
	3307.410	-- "Agarbatti" and other odoriferous preparations which operate by burning	value	1. kg	25%
	3307.490	-- Other	value	1. kg	25%
	3307.900	- Other	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

Chapter 34

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

Notes.

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

The heading does not apply to :

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent :			
	3401.110	-- For toilet use (including medicated products)	value	1. kg	12.5%
	3401.190	-- Other	value	1. kg	12.5%
	3401.200	- Soap in other forms	value	1. kg	12.5%
	3401.300	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	value	1. kg	12.5%
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			
		- Anionic organic surface active agents, whether or not put up for retail sale :			
	3402.310	-- Linear alkylbenzene sulphonic acids and their salts	value	1. kg	12.5%
	3402.390	-- Other	value	1. kg	12.5%
		- Other organic surface active agents, whether or not put up for retail sale :			
	3402.410	-- Cationic	value	1. kg	12.5%
	3402.420	-- Non-ionic	value	1. kg	12.5%
	3402.490	-- Other	value	1. kg	12.5%
	3402.500	- Preparations put up for retail sale	value	1. kg	12.5%
	3402.900	- Other	value	1. kg	12.5%
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
		- Containing petroleum oils or oils obtained from bituminous minerals :			
	3403.110	-- Preparations for the treatment of textile materials, leather, furskins or other materials	value	1. kg	25%
	3403.190	-- Other	value	1. kg	25%
		- Other :			
	3403.910	-- Preparations for the treatment of textile materials, leather, furskins or other materials	value	1. kg	25%
	3403.990	-- Other	value	1. kg	25%
34.04		Artificial waxes and prepared waxes.			
	3404.200	- Of poly(oxyethylene) (polyethylene glycol)	value	1. kg	25%
	3404.900	- Other	value	1. kg	25%
34.05		Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3405.100	- Polishes, creams and similar preparations for footwear or leather	value	1. kg	25%
	3405.200	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	value	1. kg	25%
	3405.300	- Polishes and similar preparations for coachwork, other than metal polishes	value	1. kg	25%
	3405.400	- Scouring pastes and powders and other scouring preparations	value	1. kg	25%
	3405.900	- Other	value	1. kg	25%
34.06	3406.000	Candles, tapers and the like.	value	1. kg	25%
34.07	3407.000	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	value	1. kg	25%

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Chapter 35

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

Notes.

- 1.- This Chapter does not cover:
- (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
- 2.- For the purposes of heading 35.05, the term “dextrins” means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.
- Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
35.01		Casein, caseinates and other casein derivatives; casein glues.			
	3501.100	- Casein	value	1. kg	25%
	3501.900	- Other	value	1. kg	25%
35.02		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
		- Egg albumin :			
	3502.110	-- Dried	value	1. kg	25%
	3502.190	-- Other	value	1. kg	25%
	3502.200	- Milk albumin, including concentrates of two or more whey proteins	value	1. kg	25%
	3502.900	- Other	value	1. kg	25%
35.03	3503.000	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	value	1. kg	25%
35.04	3504.000	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	value	1. kg	25%
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
	3505.100	- Dextrins and other modified starches	value	1. kg	25%
	3505.200	- Glues	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
	3506.100	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	value	1. kg	25%
		- Other :			
	3506.910	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	value	1. kg	25%
	3506.990	-- Other	value	1. kg	25%
35.07		Enzymes; prepared enzymes not elsewhere specified or included.			
	3507.100	- Rennet and concentrates thereof	value	1. kg	25%
	3507.900	- Other	value	1. kg	25%

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Chapter 36

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

Notes.

- 1.- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- 2.- The expression “articles of combustible materials” in heading 36.06 applies only to :
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
36.01	3601.000	Propellant powders.	value	1. kg	25%
36.02	3602.000	Prepared explosives, other than propellant powders.	value	1. kg	25%
36.03		Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.			
	3603.100	- Safety fuses	value	1. kg	25%
	3603.200	- Detonating cords	value	1. kg	25%
	3603.300	- Percussion caps	value	1. kg	25%
	3603.400	- Detonating caps	value	1. kg	25%
	3603.500	- Igniters	value	1. kg	25%
	3603.600	- Electric detonators	value	1. kg	25%
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
	3604.100	- Fireworks	value	1. kg	25%
	3604.900	- Other	value	1. kg	25%
36.05	3605.000	Matches, other than pyrotechnic articles of heading 36.04.	value	1. kg	25%
36.06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			
	3606.100	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	value	1. kg	25%
	3606.900	- Other	value	1. kg	25%

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Chapter 37

Photographic or cinematographic goods

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.			
	3701.100	- For X-ray	value	1. m ²	0%
	3701.200	- Instant print film	value	1. kg	25%
	3701.300	- Other plates and film, with any side exceeding 255 mm	value	1. m ²	25%
		- Other :			
	3701.910	-- For colour photography (polychrome)	value	1. kg	25%
	3701.990	-- Other	value	1. m ² 2. kg	25%
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
	3702.100	- For X-ray	value	1. m ²	0%
		- Other film, without perforations, of a width not exceeding 105 mm :			
	3702.310	-- For colour photography (polychrome)	value	1. u	25%
	3702.320	-- Other, with silver halide emulsion	value	1. m ² 2. u	25%
	3702.390	-- Other	value	1. m ² 2. u	25%
		- Other film, without perforations, of a width exceeding 105 mm :			
	3702.410	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	value	1. m ²	25%
	3702.420	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	value	1. m ²	25%
	3702.430	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	value	1. m ²	25%
	3702.440	-- Of a width exceeding 105 mm but not exceeding 610 mm	value	1. m ²	25%
		- Other film, for colour photography (polychrome):			
	3702.520	-- Of a width not exceeding 16 mm	value	1. m	25%
	3702.530	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	value	1. m	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3702.540	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	value	1. m	25%
	3702.550	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	value	1. m	25%
	3702.560	-- Of a width exceeding 35 mm	value	1. m	25%
		- Other :			
	3702.960	-- Of a width not exceeding 35 mm and of a length not exceeding 30 m	value	1. m	25%
	3702.970	-- Of a width not exceeding 35 mm and of a length exceeding 30 m	value	1. m	25%
	3702.980	-- Of a width exceeding 35 mm	value	1. m	25%
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.			
	3703.100	- In rolls of a width exceeding 610 mm	value	1. kg	25%
	3703.200	- Other, for colour photography (polychrome)	value	1. kg	25%
	3703.900	- Other	value	1. kg	25%
37.04	3704.000	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	value	1. kg	25%
37.05	3705.000	Photographic plates and film, exposed and developed, other than cinematographic film.	value	1. kg	25%
37.06		Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
	3706.100	- Of a width of 35 mm or more	value	1. m	5%
	3706.900	- Other	value	1. m	5%
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.			
	3707.100	- Sensitising emulsions	value	1. kg	25%
	3707.900	- Other	value	1. kg	25%

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Chapter 38

Miscellaneous chemical products

Notes.

1.- This Chapter does not cover:

- (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Products of heading 24.04;
- (d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
- (e) Medicaments (heading 30.03 or 30.04); or
- (f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

- 2.- (A) For the purpose of heading 38.22, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
- (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature :

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
- (b) Fusel oil; Dippel's oil;
- (c) Ink removers put up in packings for retail sale;
- (d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and
- (d) Ceramic firing testers, fusible (for example, Seger cones).

4.- Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:

- (a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;
- (b) Industrial waste;
- (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
- (d) Clinical waste, as defined in Note 6 (a) below.

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- 5.- For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
- 6.- For the purposes of heading 38.25, the expression “other wastes” applies to :
 - (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).
7. For the purposes of heading 38.26, the term “biodiesel” means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

Subheading Notes.

- 1.- Subheadings 3808.52 and 3808.59 cover only goods of heading 38.08, containing one or more of the following substances : alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); carbofuran (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

Subheading 3808.59 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).
- 2.- Subheadings 3808.61 to 3808.69 cover only goods of heading 38.08, containing alpha-cypermethrin (ISO), bendiocarb (ISO), bifenthrin (ISO), chlorfenapyr (ISO), cyfluthrin (ISO), deltamethrin (INN, ISO), etofenprox (INN), fenitrothion (ISO), lambda-cyhalothrin (ISO), malathion (ISO), pirimiphos-methyl (ISO) or propoxur (ISO).
- 3.- Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances : oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris(2,3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN); 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48 % by weight, with the following molecular formula : $C_xH_{(2x-y+2)}Cl_y$, where $x=10-13$ and $y=1-13$.
- 4.- For the purposes of subheadings 3825.410 and 3825.490, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.			
	3801.100	- Artificial graphite	value	1. kg	25%
	3801.200	- Colloidal or semi-colloidal graphite	value	1. kg	25%
	3801.300	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	value	1. kg	25%
	3801.900	- Other	value	1. kg	25%
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.			
	3802.100	- Activated carbon	value	1. kg	25%
	3802.900	- Other	value	1. kg	25%
38.03	3803.000	Tall oil, whether or not refined.	value	1. kg	25%
38.04	3804.000	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	value	1. kg	25%
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.			
	3805.100	- Gum, wood or sulphate turpentine oils	value	1. kg	25%
	3805.900	- Other	value	1. kg	25%
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
	3806.100	- Rosin and resin acids	value	1. kg	25%
	3806.200	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	value	1. kg	25%
	3806.300	- Ester gums	value	1. kg	25%
	3806.900	- Other	value	1. kg	25%
38.07	3807.000	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	value	1. kg	25%
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
		- Goods specified in Subheading Note 1 to this Chapter :			
	3808.520	-- DDT (ISO) (clofenotane (INN)), in packings of a net weight content not exceeding 300 g	value	1. kg	0%
	3808.590	-- Other	value	1. kg	0%
		- Goods specified in Subheading Note 2 to this Chapter :			
	3808.610	-- In packings of a net weight content not exceeding 300 g	value	1. kg	0%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3808.620	-- In packings of a net weight content exceeding 300 g but not exceeding 7.5 kg	value	1. kg	0%
	3808.690	-- Other	value	1. kg	0%
	3808.91	-- Insecticides			
	3808.911	--- Containing bromomethane (methyl bromide) or bromochloromethane	value	1. kg	0%
	3808.919	--- Other	value	1. kg	0%
	3808.92	-- Fungicides			
	3808.921	--- Containing bromomethane (methyl bromide) or bromochloromethane	value	1. kg	0%
	3808.929	--- Other	value	1. kg	0%
	3808.93	-- Herbicides, anti-sprouting products and plant-growth regulators			
	3808.931	--- Containing bromomethane (methyl bromide) or bromochloromethane	value	1. kg	0%
	3808.939	--- Other	value	1. kg	0%
	3808.94	-- Disinfectants			
	3808.941	--- Containing bromomethane (methyl bromide) or bromochloromethane	value	1. kg	0%
	3808.949	--- Other	value	1. kg	0%
	3808.99	-- Other			
	3808.991	--- Containing bromomethane (methyl bromide) or bromochloromethane	value	1. kg	0%
	3808.999	--- Other	value	1. kg	0%
38.09		Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
	3809.100	- With a basis of amylaceous substances	value	1. kg	25%
		- Other :			
	3809.910	-- Of a kind used in the textile or like industries	value	1. kg	25%
	3809.920	-- Of a kind used in the paper or like industries	value	1. kg	25%
	3809.930	-- Of a kind used in the leather or like industries	value	1. kg	25%
38.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.			
	3810.100	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	value	1. kg	25%
	3810.900	- Other	value	1. kg	25%
38.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.			
		- Anti-knock preparations :			
	3811.110	-- Based on lead compounds	value	1. kg	25%
	3811.190	-- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Additives for lubricating oils :			
	3811.210	-- Containing petroleum oils or oils obtained from bituminous minerals	value	1. kg	25%
	3811.290	-- Other	value	1. kg	25%
	3811.900	- Other	value	1. kg	25%
38.12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.			
	3812.100	- Prepared rubber accelerators	value	1. kg	25%
	3812.200	- Compound plasticisers for rubber or plastics	value	1. kg	25%
		- Anti-oxidising preparations and other compound stabilisers for rubber or plastics :			
	3812.310	-- Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	value	1. kg	25%
	3812.390	-- Other	value	1. kg	25%
38.13	3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.			
	3813.001	--- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	value	1. kg	25%
	3813.002	--- Containing methane, ethane or propane hydrobromofluorocarbons (HBFCs)	value	1. kg	25%
	3813.003	--- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs)	value	1. kg	25%
	3813.004	--- Containing bromochloromethane	value	1. kg	25%
	3813.009	--- Other	value	1. kg	25%
38.14	3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.			
	3814.001	--- Containing methane, ethane or propane chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs)	value	1. kg	25%
	3814.002	--- Containing methane, ethane or propane hydrochlorofluorocarbons (HCFCs), but not containing chlorofluorocarbons (CFCs)	value	1. kg	25%
	3814.003	--- Containing carbon tetrachloride, bromochloromethane or 1,1,1-trichloroethane (methyl chloroform)	value	1. kg	25%
	3814.009	--- Other	value	1. kg	25%
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.			
		- Supported catalysts :			
	3815.110	-- With nickel or nickel compounds as the active substance	value	1. kg	25%
	3815.120	-- With precious metal or precious metal compounds as the active substance	value	1. kg	25%
	3815.190	-- Other	value	1. kg	25%
	3815.900	- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
38.16	3816.000	Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of heading 38.01.	value	1. kg	25%
38.17	3817.000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	value	1. kg	25%
38.18	3818.000	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	value	1. kg	25%
38.19	3819.000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	value	1. kg	25%
38.20	3820.000	Anti-freezing preparations and prepared de-icing fluids.	value	1. kg	25%
38.21	3821.000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	value	1. kg	25%
38.22		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials.			
		- Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :			
	3822.110	-- For malaria	value	1. kg	25%
	3822.120	-- For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i>	value	1. kg	25%
	3822.130	-- For blood-grouping	value	1. kg	25%
	3822.190	-- Other	value	1. kg	25%
	3822.900	- Other	value	1. kg	25%
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
		- Industrial monocarboxylic fatty acids; acid oils from refining :			
	3823.110	-- Stearic acid	value	1. kg	25%
	3823.120	-- Oleic acid	value	1. kg	25%
	3823.130	-- Tall oil fatty acids	value	1. kg	25%
	3823.190	-- Other	value	1. kg	25%
	3823.700	- Industrial fatty alcohols	value	1. kg	25%
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.			
	3824.100	- Prepared binders for foundry moulds or cores	value	1. kg	25%
	3824.300	- Non-agglomerated metal carbides mixed together or with metallic binders	value	1. kg	25%
	3824.400	- Prepared additives for cements, mortars or concretes	value	1. kg	25%
	3824.500	- Non-refractory mortars and concretes	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3824.600	- Sorbitol other than that of subheading 2905.440	value	1. kg	25%
		- Goods specified in Subheading Note 3 to this Chapter :			
	3824.810	-- Containing oxirane (ethylene oxide)	value	1. kg	25%
	3824.820	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	value	1. kg	25%
	3824.830	-- Containing tris(2,3-dibromopropyl) phosphate	value	1. kg	25%
	3824.840	-- Containing aldrin (ISO), camphechlor (ISO) (toxaphene), chlordane (ISO), chlordecone (ISO), DDT (ISO) (clofenotane INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane, dieldrin (ISO, INN), endosulfan (ISO), endrin (ISO), heptachlor (ISO) or mirex (ISO)	value	1. kg	25%
	3824.850	-- Containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	value	1. kg	25%
	3824.860	-- Containing pentachlorobenzene (ISO) or hexachlorobenzene (ISO)	value	1. kg	25%
	3824.870	-- Containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	value	1. kg	25%
	3824.880	-- Containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	value	1. kg	25%
	3824.890	-- Containing short-chain chlorinated paraffins	value	1. kg	25%
		- Other :			
	3824.910	-- Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	value	1. kg	25%
	3824.920	-- Polyglycol esters of methylphosphonic acid	value	1. kg	25%
	3824.990	--Other	value	1. kg	25%
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.			
	3825.100	- Municipal waste	value	1. kg	25%
	3825.200	- Sewage sludge	value	1. kg	25%
	3825.300	- Clinical waste	value	1. kg	25%
		- Waste organic solvents :			
	3825.410	-- Halogenated	value	1. kg	25%
	3825.490	-- Other	value	1. kg	25%
	3825.500	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	value	1. kg	25%
		- Other wastes from chemical or allied industries :			
	3825.610	-- Mainly containing organic constituents	value	1. kg	25%
	3825.690	-- Other	value	1. kg	25%
	3825.900	- Other	value	1. kg	25%
38.26	3826.000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
38.27		Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.			
		- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :			
	3827.110	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	value	1. kg	25%
	3827.120	-- Containing hydrobromofluorocarbons (HBFCs)	value	1. kg	25%
	3827.130	-- Containing carbon tetrachloride	value	1. kg	25%
	3827.140	-- Containing 1,1,1-trichloroethane (methyl chloroform)	value	1. kg	25%
	3827.200	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	value	1. kg	25%
		- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) :			
	3827.310	-- Containing substances of subheadings 2903.410 to 2903.480	value	1. kg	25%
	3827.320	-- Other, containing substances of subheadings 2903.710 to 2903.750	value	1. kg	25%
	3827.390	-- Other	value	1. kg	25%
	3827.400	- Containing methyl bromide (bromomethane) or bromochloromethane	value	1. kg	25%
		- Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :			
	3827.510	-- Containing trifluoromethane (HFC-23)	value	1. kg	25%
	3827.590	-- Other	value	1. kg	25%
		- Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :			
	3827.610	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC- 143a)	value	1. kg	25%
	3827.620	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	value	1. kg	25%
	3827.630	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	value	1. kg	25%
	3827.640	-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3827.650	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	value	1. kg	25%
	3827.680	-- Other, not included in the subheadings above, containing substances of subheadings 2903.410 to 2903.480	value	1. kg	25%
	3827.690	-- Other	value	1. kg	25%
	3827.900	- Other	value	1. kg	25%

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Section VII

**PLASTICS AND ARTICLES THEREOF;
RUBBER AND ARTICLES THEREOF**

Notes.

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

Chapter 39

Plastics and articles thereof

Notes.

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

Throughout the Nomenclature any reference to “plastics” also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.
- 2.- This Chapter does not cover :
 - (a) Lubricating preparations of heading 27.10 or 34.03;
 - (b) Waxes of heading 27.12 or 34.04;
 - (c) Separate chemically defined organic compounds (Chapter 29);
 - (d) Heparin or its salts (heading 30.01);
 - (e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
 - (f) Organic surface-active agents or preparations of heading 34.02;
 - (g) Run gums or ester gums (heading 38.06);
 - (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
 - (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
 - (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
 - (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
 - (n) Plaits, wickerwork or other articles of Chapter 46;

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- (o) Wall coverings of heading 48.14;
 - (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.17;
 - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) Parts of aircraft or vehicles of Section XVII;
 - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) Articles of Chapter 91 (for example, clock or watch cases);
 - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).
- 3.- Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories :
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
- 4.- The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content.
- For the purposes of this Chapter, except where the context otherwise requires, copolymers (including copolycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.
- If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
- 5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6.- In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms :
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- 7.- Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
- 8.- For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9.- For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed

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permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

- 10.-In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
- 11.-Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II :
- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovescotes; and
 - (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

- 1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions :
- (a) Where there is a subheading named “Other” in the same series :
 - (1) The designation in a subheading of a polymer by the prefix “poly” (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 3901.40, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.
 - (b) Where there is no subheading named “Other” in the same series :
 - (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
 - (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

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

- 2.- For the purposes of subheading 3920.430, the term “plasticisers” includes secondary plasticisers.

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- PRIMARY FORMS			
39.01		Polymers of ethylene, in primary forms.			
	3901.100	- Polyethylene having a specific gravity of less than 0.94	value	1. kg	25%
	3901.200	- Polyethylene having a specific gravity of 0.94 or more	value	1. kg	25%
	3901.300	- Ethylene-vinyl acetate copolymers	value	1. kg	25%
	3901.400	- Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	value	1. kg	25%
	3901.900	- Other	value	1. kg	25%
39.02		Polymers of propylene or of other olefins, in primary forms.			
	3902.100	- Polypropylene	value	1. kg	25%
	3902.200	- Polyisobutylene	value	1. kg	25%
	3902.300	- Propylene copolymers	value	1. kg	25%
	3902.900	- Other	value	1. kg	25%
39.03		Polymers of styrene, in primary forms.			
		- Polystyrene :			
	3903.110	-- Expansible	value	1. kg	25%
	3903.190	-- Other	value	1. kg	25%
	3903.200	- Styrene-acrylonitrile (SAN) copolymers	value	1. kg	25%
	3903.300	- Acrylonitrile-butadiene-styrene (ABS) copolymers	value	1. kg	25%
	3903.900	- Other	value	1. kg	25%
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
	3904.100	- Poly(vinyl chloride), not mixed with any other substances	value	1. kg	25%
		- Other poly(vinyl chloride) :			
	3904.210	-- Non-plasticised	value	1. kg	25%
	3904.220	-- Plasticised	value	1. kg	25%
	3904.300	- Vinyl chloride-vinyl acetate copolymers	value	1. kg	25%
	3904.400	- Other vinyl chloride copolymers	value	1. kg	25%
	3904.500	- Vinylidene chloride polymers	value	1. kg	25%
		- Fluoro-polymers :			
	3904.610	-- Polytetrafluoroethylene	value	1. kg	25%
	3904.690	-- Other	value	1. kg	25%
	3904.900	- Other	value	1. kg	25%
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
		- Poly(vinyl acetate) :			
	3905.120	-- In aqueous dispersion	value	1. kg	25%
	3905.190	-- Other	value	1. kg	25%
		- Vinyl acetate copolymers :			
	3905.210	-- In aqueous dispersion	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3905.290	-- Other	value	1. kg	25%
	3905.300	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	value	1. kg	25%
		- Other :			
	3905.910	-- Copolymers	value	1. kg	25%
	3905.990	-- Other	value	1. kg	25%
39.06		Acrylic polymers in primary forms.			
	3906.100	- Poly(methyl methacrylate)	value	1. kg	25%
	3906.900	- Other	value	1. kg	25%
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
	3907.100	- Polyacetals	value	1. kg	25%
		- Other polyethers :			
	3907.210	-- Bis (polyoxyethylene) methylphosphonate	value	1. kg	25%
	3907.290	-- Other	value	1. kg	25%
	3907.300	- Epoxide resins	value	1. kg	25%
	3907.400	- Polycarbonates	value	1. kg	25%
	3907.500	- Alkyd resins	value	1. kg	25%
		- Poly(ethylene terephthalate) :			
	3907.610	-- Having a viscosity number of 78 ml/g or higher	value	1. kg	25%
	3907.690	-- Other	value	1. kg	25%
	3907.700	- Poly(lactic acid)	value	1. kg	25%
		- Other polyesters :			
	3907.910	-- Unsaturated	value	1. kg	25%
	3907.990	-- Other	value	1. kg	25%
39.08		Polyamides in primary forms.			
	3908.100	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	value	1. kg	25%
	3908.900	- Other	value	1. kg	25%
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.			
	3909.100	- Urea resins; thiourea resins	value	1. kg	25%
	3909.200	- Melamine resins	value	1. kg	25%
		- Other amino-resins :			
	3909.310	-- Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	value	1. kg	25%
	3909.390	-- Other	value	1. kg	25%
	3909.400	- Phenolic resins	value	1. kg	25%
	3909.500	- Polyurethanes	value	1. kg	25%
39.10	3910.000	Silicones in primary forms.	value	1. kg	25%
39.11		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3911.100	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	value	1. kg	25%
	3911.200	- Poly(1,3-phenylene methylphosphonate)	value	1. kg	25%
	3911.900	- Other	value	1. kg	25%
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
		- Cellulose acetates :			
	3912.110	-- Non-plasticised	value	1. kg	25%
	3912.120	-- Plasticised	value	1. kg	25%
	3912.200	- Cellulose nitrates (including collodions)	value	1. kg	25%
		- Cellulose ethers :			
	3912.310	-- Carboxymethylcellulose and its salts	value	1. kg	25%
	3912.390	-- Other	value	1. kg	25%
	3912.900	- Other	value	1. kg	25%
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
	3913.100	- Alginic acid, its salts and esters	value	1. kg	25%
	3913.900	- Other	value	1. kg	25%
39.14	3914.000	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	value	1. kg	25%
		II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
39.15		Waste, parings and scrap, of plastics.			
	3915.100	- Of polymers of ethylene	value	1. kg	25%
	3915.200	- Of polymers of styrene	value	1. kg	25%
	3915.300	- Of polymers of vinyl chloride	value	1. kg	25%
	3915.900	- Of other plastics	value	1. kg	25%
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.			
	3916.100	- Of polymers of ethylene	value	1. kg	25%
	3916.200	- Of polymers of vinyl chloride	value	1. kg	25%
	3916.900	- Of other plastics	value	1. kg	25%
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
	3917.100	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials	value	1. kg	25%
		- Tubes, pipes and hoses, rigid :			
	3917.210	-- Of polymers of ethylene	value	1. kg	25%
	3917.220	-- Of polymers of propylene	value	1. kg	25%
	3917.230	-- Of polymers of vinyl chloride	value	1. kg	25%
	3917.290	-- Of other plastics	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Other tubes, pipes and hoses :			
	3917.310	-- Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	value	1. kg	25%
	3917.320	-- Other, not reinforced or otherwise combined with other materials, without fittings	value	1. kg	25%
	3917.330	-- Other, not reinforced or otherwise combined with other materials, with fittings	value	1. kg	25%
	3917.390	-- Other	value	1. kg	25%
	3917.400	- Fittings	value	1. kg	25%
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
	3918.100	- Of polymers of vinyl chloride	value	1. kg	25%
	3918.900	- Of other plastics	value	1. kg	25%
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
	3919.100	- In rolls of a width not exceeding 20 cm	value	1. kg	25%
	3919.900	- Other	value	1. kg	25%
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
	3920.100	- Of polymers of ethylene	value	1. kg	25%
	3920.200	- Of polymers of propylene	value	1. kg	25%
	3920.300	- Of polymers of styrene	value	1. kg	25%
		- Of polymers of vinyl chloride :			
	3920.430	-- Containing by weight not less than 6 % of plasticisers	value	1. kg	25%
	3920.490	-- Other	value	1. kg	25%
		- Of acrylic polymers :			
	3920.510	-- Of poly(methyl methacrylate)	value	1. kg	25%
	3920.590	-- Other	value	1. kg	25%
		- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :			
	3920.610	-- Of polycarbonates	value	1. kg	25%
	3920.620	-- Of poly(ethylene terephthalate)	value	1. kg	25%
	3920.630	-- Of unsaturated polyesters	value	1. kg	25%
	3920.690	-- Of other polyesters	value	1. kg	25%
		- Of cellulose or its chemical derivatives :			
	3920.710	-- Of regenerated cellulose	value	1. kg	25%
	3920.730	-- Of cellulose acetate	value	1. kg	25%
	3920.790	-- Of other cellulose derivatives	value	1. kg	25%
		- Of other plastics :			
	3920.910	-- Of poly(vinyl butyral)	value	1. kg	25%
	3920.920	-- Of polyamides	value	1. kg	25%
	3920.930	-- Of amino-resins	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3920.940	-- Of phenolic resins	value	1. kg	25%
	3920.990	-- Of other plastics	value	1. kg	25%
39.21		Other plates, sheets, film, foil and strip, of plastics.			
		- Cellular :			
	3921.110	-- Of polymers of styrene	value	1. kg	25%
	3921.120	-- Of polymers of vinyl chloride	value	1. kg	25%
	3921.130	-- Of polyurethanes	value	1. kg	25%
	3921.140	-- Of regenerated cellulose	value	1. kg	25%
	3921.190	-- Of other plastics	value	1. kg	25%
	3921.900	- Other	value	1. kg	25%
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
	3922.100	- Baths, shower-baths, sinks and wash-basins	value	1. kg	25%
	3922.200	- Lavatory seats and covers	value	1. kg	25%
	3922.900	- Other	value	1. kg	25%
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
	3923.100	- Boxes, cases, crates and similar articles	value	1. kg	25%
		- Sacks and bags (including cones) :			
	3923.210	-- Of polymers of ethylene	value	1. kg	25%
	3923.290	-- Of other plastics	value	1. kg	25%
	3923.300	- Carboys, bottles, flasks and similar articles	value	1. kg	25%
	3923.400	- Spools, cops, bobbins and similar supports	value	1. kg	25%
	3923.500	- Stoppers, lids, caps and other closures	value	1. kg	25%
	3923.900	- Other	value	1. kg	25%
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
	3924.100	- Tableware and kitchenware	value	1. kg	25%
	3924.900	- Other	value	1. kg	25%
39.25		Builders' ware of plastics, not elsewhere specified or included.			
	3925.100	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	value	1. kg	25%
	3925.200	- Doors, windows and their frames and thresholds for doors	value	1. kg	12.5%
	3925.30	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof			
	3925.301	--- Exterior shutters	value	1. kg	12.5%
	3925.309	--- Other	value	1. kg	25%
	3925.900	- Other	value	1. kg	25%
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.			
	3926.100	- Office or school supplies	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	3926.200	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	value	1. kg	6.5%
	3926.300	- Fittings for furniture, coachwork or the like	value	1. kg	25%
	3926.400	- Statuettes and other ornamental articles	value	1. kg	25%
	3926.900	- Other	value	1. kg	25%

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Chapter 40

Rubber and articles thereof

Notes.

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

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

 - (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following : heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents,

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peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

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

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
	4001.100	- Natural rubber latex, whether or not pre-vulcanised - Natural rubber in other forms :	value	1. kg	25%
	4001.210	-- Smoked sheets	value	1. kg	25%
	4001.220	-- Technically specified natural rubber (TSNR)	value	1. kg	25%
	4001.290	-- Other	value	1. kg	25%
	4001.300	- Balata, gutta-percha, guayule, chicle and similar natural gums	value	1. kg	25%
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.			
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :			
	4002.110	-- Latex	value	1. kg	25%
	4002.190	-- Other	value	1. kg	25%
	4002.200	- Butadiene rubber (BR)	value	1. kg	25%
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :			
	4002.310	-- Isobutene-isoprene (butyl) rubber (IIR)	value	1. kg	25%
	4002.390	-- Other	value	1. kg	25%
		- Chloroprene (chlorobutadiene) rubber (CR) :			
	4002.410	-- Latex	value	1. kg	25%
	4002.490	-- Other	value	1. kg	25%
		- Acrylonitrile-butadiene rubber (NBR) :			
	4002.510	-- Latex	value	1. kg	25%
	4002.590	-- Other	value	1. kg	25%
	4002.600	- Isoprene rubber (IR)	value	1. kg	25%
	4002.700	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	4002.800	- Mixtures of any product of heading 40.01 with any product of this heading	value	1. kg	25%
		- Other :			
	4002.910	-- Latex	value	1. kg	25%
	4002.990	-- Other	value	1. kg	25%
40.03	4003.000	Reclaimed rubber in primary forms or in plates, sheets or strip.	value	1. kg	25%
40.04	4004.000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	value	1. kg	25%
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
	4005.100	- Compounded with carbon black or silica	value	1. kg	25%
	4005.200	- Solutions; dispersions other than those of subheading 4005.100	value	1. kg	25%
		- Other :			
	4005.910	-- Plates, sheets and strip	value	1. kg	25%
	4005.990	-- Other	value	1. kg	25%
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
	4006.100	- "Camel-back" strips for retreading rubber tyres	value	1. kg	25%
	4006.900	- Other	value	1. kg	25%
40.07	4007.000	Vulcanised rubber thread and cord.	value	1. kg	25%
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.			
		- Of cellular rubber :			
	4008.110	-- Plates, sheets and strip	value	1. kg	25%
	4008.190	-- Other	value	1. kg	25%
		- Of non-cellular rubber :			
	4008.210	-- Plates, sheets and strip	value	1. kg	25%
	4008.290	-- Other	value	1. kg	25%
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).			
		- Not reinforced or otherwise combined with other materials :			
	4009.110	-- Without fittings	value	1. kg	25%
	4009.120	-- With fittings	value	1. kg	25%
		- Reinforced or otherwise combined only with metal :			
	4009.210	-- Without fittings	value	1. kg	25%
	4009.220	-- With fittings	value	1. kg	25%
		- Reinforced or otherwise combined only with textile materials :			
	4009.310	-- Without fittings	value	1. kg	25%
	4009.320	-- With fittings	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
40.10		- Reinforced or otherwise combined with other materials :			
	4009.410	-- Without fittings	value	1. kg	25%
	4009.420	-- With fittings	value	1. kg	25%
		Conveyor or transmission belts or belting, of vulcanised rubber.			
		- Conveyor belts or belting :			
	4010.110	-- Reinforced only with metal	value	1. kg	25%
	4010.120	-- Reinforced only with textile materials	value	1. kg	25%
	4010.190	-- Other	value	1. kg	25%
		- Transmission belts or belting :			
	4010.310	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	value	1. kg	25%
	4010.320	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	value	1. kg	25%
	4010.330	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	value	1. kg	25%
	4010.340	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	value	1. kg	25%
	4010.350	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	value	1. kg	25%
	4010.360	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	value	1. kg	25%
	4010.390	-- Other	value	1. kg	25%
40.11		New pneumatic tyres, of rubber.			
	4011.100	- Of a kind used on motor cars (including station wagons and racing cars)	value	1. u	35%
	4011.200	- Of a kind used on buses or lorries	value	1. u	35%
	4011.300	- Of a kind used on aircraft	value	1. u	35%
	4011.400	- Of a kind used on motorcycles	value	1. u	35%
	4011.500	- Of a kind used on bicycles	value	1. u	35%
	4011.700	- Of a kind used on agricultural or forestry vehicles and machines	value	1. u	35%
	4011.800	- Of a kind used on construction, mining or industrial handling vehicles and machines	value	1. u	35%
	4011.900	- Other	value	1. u	35%
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
		- Retreaded tyres :			
	4012.110	-- Of a kind used on motor cars (including station wagons and racing cars)	value	1. u	35%
	4012.120	-- Of a kind used on buses or lorries	value	1. u	35%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	4012.130	-- Of a kind used on aircraft	value	1. u	35%
	4012.190	-- Other	value	1. u	35%
	4012.200	- Used pneumatic tyres	value	1. u	35%
	4012.900	- Other	value	1. kg 2. u	35%
40.13		Inner tubes, of rubber.			
	4013.100	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	value	1. u	25%
	4013.200	- Of a kind used on bicycles	value	1. u	25%
	4013.900	- Other	value	1. u	25%
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
	4014.100	- Sheath contraceptives	value	1. kg	0%
	4014.900	- Other	value	1. kg	25%
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.			
		- Gloves, mittens and mitts :			
	4015.120	-- Of a kind used for medical, surgical, dental or veterinary purposes	value	1. kg	6.5%
	4015.190	-- Other	value	1. kg	6.5%
	4015.900	- Other	value	1. kg	6.5%
40.16		Other articles of vulcanised rubber other than hard rubber.			
	4016.100	- Of cellular rubber	value	1. kg	25%
		- Other :			
	4016.910	-- Floor coverings and mats	value	1. kg	25%
	4016.920	-- Erasers	value	1. kg	25%
	4016.930	-- Gaskets, washers and other seals	value	1. kg	25%
	4016.940	-- Boat or dock fenders, whether or not inflatable	value	1. kg	25%
	4016.950	-- Other inflatable articles	value	1. kg	25%
	4016.990	-- Other	value	1. kg	25%
40.17	4017.000	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

Section VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
	4101.200	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	value	1. kg	25%
	4101.500	- Whole hides and skins, of a weight exceeding 16 kg	value	1. kg	25%
	4101.900	- Other, including butts, bends and bellies	value	1. kg	25%
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.			
	4102.100	- With wool on	value	1. kg	25%
		- Without wool on :			
	4102.210	-- Pickled	value	1. kg	25%
	4102.290	-- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.			
	4103.200	- Of reptiles	value	1. kg	25%
	4103.300	- Of swine	value	1. kg	25%
	4103.900	- Other	value	1. kg	25%
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
		- In the wet state (including wet-blue) :			
	4104.110	-- Full grains, unsplit; grain splits	value	1. kg	25%
	4104.190	-- Other	value	1. kg	25%
		- In the dry state (crust) :			
	4104.410	-- Full grains, unsplit; grain splits	value	1. kg	25%
	4104.490	-- Other	value	1. kg	25%
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
	4105.100	- In the wet state (including wet-blue)	value	1. kg	25%
	4105.300	- In the dry state (crust)	value	1. kg	25%
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
		- Of goats or kids :			
	4106.210	-- In the wet state (including wet-blue)	value	1. kg	25%
	4106.220	-- In the dry state (crust)	value	1. kg	25%
		- Of swine :			
	4106.310	-- In the wet state (including wet-blue)	value	1. kg	25%
	4106.320	-- In the dry state (crust)	value	1. kg	25%
	4106.400	- Of reptiles	value	1. kg	25%
		- Other :			
	4106.910	-- In the wet state (including wet-blue)	value	1. kg	25%
	4106.920	-- In the dry state (crust)	value	1. kg	25%
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
		- Whole hides and skins :			
	4107.110	-- Full grains, unsplit	value	1. kg	25%
	4107.120	-- Grain splits	value	1. kg	25%
	4107.190	-- Other	value	1. kg	25%
		- Other, including sides :			
	4107.910	-- Full grains, unsplit	value	1. kg	25%
	4107.920	-- Grain splits	value	1. kg	25%
	4107.990	-- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
[41.08]					
[41.09]					
[41.10]					
[41.11]					
41.12	4112.000	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	value	1. kg	25%
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			
	4113.100	- Of goats or kids	value	1. kg	25%
	4113.200	- Of swine	value	1. kg	25%
	4113.300	- Of reptiles	value	1. kg	25%
	4113.900	- Other	value	1. kg	25%
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
	4114.100	- Chamois (including combination chamois) leather	value	1. kg	25%
	4114.200	- Patent leather and patent laminated leather; metallised leather	value	1. kg	25%
41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
	4115.100	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	value	1. kg	25%
	4115.200	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

Chapter 42

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

Notes.

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

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
42.01	4201.000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	value	1. kg	25%
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			
		- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
	4202.110	-- With outer surface of leather or of composition leather	value	1. u	6.5%
	4202.120	-- With outer surface of plastics or of textile materials	value	1. u	6.5%
	4202.190	-- Other	value	1. u	6.5%
		- Handbags, whether or not with shoulder strap, including those without handle :			
	4202.210	-- With outer surface of leather or of composition leather	value	1. u	6.5%
	4202.220	-- With outer surface of sheeting of plastics or of textile materials	value	1. u	6.5%
	4202.290	-- Other	value	1. u	6.5%
		- Articles of a kind normally carried in the pocket or in the handbag :			
	4202.310	-- With outer surface of leather or of composition leather	value	1. kg 2. u	6.5%
	4202.320	-- With outer surface of sheeting of plastics or of textile materials	value	1. kg 2. u	6.5%
	4202.390	-- Other	value	1. kg 2. u	6.5%
		- Other :			
	4202.910	-- With outer surface of leather or of composition leather	value	1. kg 2. u	6.5%
	4202.920	-- With outer surface of sheeting of plastics or of textile materials	value	1. kg 2. u	6.5%
	4202.990	-- Other	value	1. kg 2. u	6.5%
42.03		Articles of apparel and clothing accessories, of leather or of composition leather.			
	4203.100	- Articles of apparel	value	1. kg	6.5%
		- Gloves, mittens and mitts :			
	4203.210	-- Specially designed for use in sports	value	1. kg	6.5%
	4203.290	-- Other	value	1. kg	6.5%
	4203.300	- Belts and bandoliers	value	1. kg	6.5%
	4203.400	- Other clothing accessories	value	1. kg	6.5%
[42.04]					

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
42.05	4205.000	Other articles of leather or of composition leather.	value	1. kg	25%
42.06	4206.000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	value	1. kg	25%

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Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
	4301.100	- Of mink, whole, with or without head, tail or paws	value	1. kg	35%
	4301.300	- Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	value	1. kg	35%
	4301.600	- Of fox, whole, with or without head, tail or paws	value	1. kg	35%
	4301.800	- Other furskins, whole, with or without head, tail or paws	value	1. kg	35%
	4301.900	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	value	1. kg	35%
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
		- Whole skins, with or without head, tail or paws, not assembled:			
	4302.110	-- Of mink	value	1. kg	35%
	4302.190	-- Other	value	1. kg	35%
	4302.200	- Heads, tails, paws and other pieces or cuttings, not assembled	value	1. kg	35%
	4302.300	- Whole skins and pieces or cuttings thereof, assembled	value	1. kg	35%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
43.03		Articles of apparel, clothing accessories and other articles of furskin.			
	4303.100	- Articles of apparel and clothing accessories	value	1. kg	35%
	4303.900	- Other	value	1. kg	35%
43.04	4304.000	Artificial fur and articles thereof.	value	1. kg	35%

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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 PLATING MATERIALS; BASKETWARE AND WICKERWORK**

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover :

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

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6.- Subject to Note 1 above and except where the context otherwise requires, any reference to “wood” in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

1.- For the purposes of subheading 4401.31, the expression “wood pellets” means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2.- For the purposes of subheading 4401.32, the expression “wood briquettes” means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3 % by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.

3.- For the purposes of subheading 4407.13, “S-P-F” refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

4.- For the purposes of subheading 4407.14, “Hem-fir” refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of 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.			
		- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms :			
	4401.110	-- Coniferous	value	1. kg	5%
	4401.120	-- Non-coniferous	value	1. kg	5%
		- Wood in chips or particles :			
	4401.210	-- Coniferous	value	1. kg	5%
	4401.220	-- Non-coniferous	value	1. kg	5%
		- Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms :			
	4401.310	-- Wood pellets	value	1. kg	5%
	4401.320	-- Wood briquettes	value	1. kg	5%
	4401.390	-- Other	value	1. kg	5%
		- Sawdust and wood waste and scrap, not agglomerated :			
	4401.410	-- Sawdust	value	1. kg	5%
	4401.490	-- Other	value	1. kg	5%
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
	4402.100	- Of bamboo	value	1. kg	25%
	4402.200	- Of shell or nut	value	1. kg	25%
	4402.900	- Other	value	1. kg	25%
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Treated with paint, stains, creosote or other preservatives :			
	4403.110	-- Coniferous	value	1. m ³	5%
	4403.120	-- Non-coniferous	value	1. m ³	5%
		- Other, coniferous :			
	4403.210	-- Of pine (<i>Pinus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	value	1. m ³	5%
	4403.220	-- Of pine (<i>Pinus spp.</i>), other	value	1. m ³	5%
	4403.230	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	value	1. m ³	5%
	4403.240	-- Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), other	value	1. m ³	5%
	4403.250	-- Other, of which the smallest cross-sectional dimension is 15 cm or more	value	1. m ³	5%
	4403.260	-- Other	value	1. m ³	5%
		- Other, of tropical wood :			
	4403.410	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	value	1. m ³	5%
	4403.420	-- Teak	value	1. m ³	5%
	4403.490	-- Other	value	1. m ³	5%
		- Other :			
	4403.910	-- Of oak (<i>Quercus spp.</i>)	value	1. m ³	5%
	4403.930	-- Of beech (<i>Fagus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	value	1. m ³	5%
	4403.940	-- Of beech (<i>Fagus spp.</i>), other	value	1. m ³	5%
	4403.950	-- Of birch (<i>Betula spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	value	1. m ³	5%
	4403.960	-- Of birch (<i>Betula spp.</i>), other	value	1. m ³	5%
	4403.970	-- Of poplar and aspen (<i>Populus spp.</i>)	value	1. m ³	5%
	4403.980	-- Of eucalyptus (<i>Eucalyptus spp.</i>)	value	1. m ³	5%
	4403.990	-- Other	value	1. m ³	5%
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			
	4404.100	- Coniferous	value	1. kg	5%
	4404.200	- Non-coniferous	value	1. kg	5%
44.05	4405.000	Wood wool; wood flour.	value	1. kg	25%
44.06		Railway or tramway sleepers (cross-ties) of wood.			
		- Not impregnated :			
	4406.110	-- Coniferous	value	1. m ³	5%
	4406.120	-- Non-coniferous	value	1. m ³	5%
		- Other :			
	4406.910	-- Coniferous	value	1. m ³	5%
	4406.920	-- Non-coniferous	value	1. m ³	5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
		- Coniferous :			
	4407.110	-- Of pine (<i>Pinus</i> spp.)	value	1. m ³	5%
	4407.120	-- Of fir (<i>Abies</i> spp.) and spruce (<i>Picea</i> spp.)	value	1. m ³	5%
	4407.130	-- Of S-P-F (spruce (<i>Picea</i> spp.), pine (<i>Pinus</i> spp.) and fir (<i>Abies</i> spp.))	value	1. m ³	5%
	4407.140	-- Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies</i> spp.))	value	1. m ³	5%
	4407.190	-- Other	value	1. m ³	5%
		- Of tropical wood :			
	4407.210	-- Mahogany (<i>Swietenia</i> spp.)	value	1. m ³	5%
	4407.220	-- Virola, Imbuia and Balsa	value	1. m ³	5%
	4407.230	-- Teak	value	1. m ³	5%
	4407.250	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	value	1. m ³	5%
	4407.260	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	value	1. m ³	5%
	4407.270	-- Sapelli	value	1. m ³	5%
	4407.280	-- Iroko	value	1. m ³	5%
	4407.290	-- Other	value	1. m ³	5%
		- Other :			
	4407.910	-- Of oak (<i>Quercus</i> spp.)	value	1. m ³	5%
	4407.920	-- Of beech (<i>Fagus</i> spp.)	value	1. m ³	5%
	4407.930	-- Of maple (<i>Acer</i> spp.)	value	1. m ³	5%
	4407.940	-- Of cherry (<i>Prunus</i> spp.)	value	1. m ³	5%
	4407.950	-- Of ash (<i>Fraxinus</i> spp.)	value	1. m ³	5%
	4407.960	-- Of birch (<i>Betula</i> spp.)	value	1. m ³	5%
	4407.970	-- Of poplar and aspen (<i>Populus</i> spp.)	value	1. m ³	5%
	4407.990	-- Other	value	1. m ³	5%
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
	4408.100	- Coniferous	value	1. kg	25%
		- Of tropical wood :			
	4408.310	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau	value	1. kg	25%
	4408.390	-- Other	value	1. kg	25%
	4408.900	- Other	value	1. kg	25%
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
	4409.100	- Coniferous	value	1. kg	12.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Non-coniferous :			
	4409.210	-- Of bamboo	value	1. kg	12.5%
	4409.220	-- Of tropical wood	value	1. kg	12.5%
	4409.290	-- Other	value	1. kg	12.5%
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
		- Of wood :			
	4410.110	-- Particle board	value	1. kg	25%
	4410.120	-- Oriented strand board (OSB)	value	1. kg	25%
	4410.190	-- Other	value	1. kg	25%
	4410.900	- Other	value	1. kg	25%
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
		- Medium density fibreboard (MDF) :			
	4411.120	-- Of a thickness not exceeding 5 mm	value	1. kg	25%
	4411.130	-- Of a thickness exceeding 5 mm but not exceeding 9 mm	value	1. kg	25%
	4411.140	-- Of a thickness exceeding 9 mm	value	1. kg	25%
		- Other :			
	4411.920	-- Of a density exceeding 0.8 g/cm ³	value	1. kg	25%
	4411.930	-- Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	value	1. kg	25%
	4411.940	-- Of a density not exceeding 0.5 g/cm ³	value	1. kg	25%
44.12		Plywood, veneered panels and similar laminated wood.			
		- Of bamboo :			
	4412.10	---			
	4412.101	--- Flooring panels	value	1. m ³	12.5%
	4412.109	--- Other	value	1. m ³	25%
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :			
	4412.31	-- With at least one outer ply of tropical wood :			
	4412.311	--- Flooring panels	value	1. m ³	12.5%
	4412.319	--- Other	value	1. m ³	25%
	4412.330	-- Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chestnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.)			
	4412.331	--- Flooring panels	value	1. m ³	12.5%
	4412.339	--- Other	value	1. m ³	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	4412.340	-- Other, with at least one outer ply of non-coniferous wood not specified under subheading 4412.33			
	4412.341	--- Flooring panels	value	1. m ³	12.5%
	4412.349	--- Other	value	1. m ³	25%
	4412.390	-- Other, with both outer plies of coniferous wood			
	4412.391	--- Flooring panels	value	1. m ³	12.5%
	4412.399	--- Other	value	1. m ³	25%
		- Laminated veneered lumber (LVL) :			
	4412.41	-- With at least one outer ply of tropical wood :			
	4412.411	--- Flooring panels	value	1. m ³	12.5%
	4412.419	--- Other	value	1. m ³	25%
	4412.42	-- Other, with at least one outer ply of non-coniferous wood :			
	4412.421	--- Flooring panels	value	1. m ³	12.5%
	4412.429	--- Other	value	1. m ³	25%
	4412.49	-- Other, with both outer plies of coniferous wood :			
	4412.491	--- Flooring panels	value	1. m ³	12.5%
	4412.499	--- Other	value	1. m ³	25%
		- Blockboard, laminboard and battenboard :			
	4412.51	-- With at least one outer ply of tropical wood :			
	4412.511	--- Flooring panels	value	1. m ³	12.5%
	4412.519	--- Other	value	1. m ³	25%
	4412.52	-- Other, with at least one outer ply of non-coniferous wood :			
	4412.521	--- Flooring panels	value	1. m ³	12.5%
	4412.529	--- Other	value	1. m ³	25%
	4412.59	-- Other, with both outer plies of coniferous wood :			
	4412.591	--- Flooring panels	value	1. m ³	12.5%
	4412.599	--- Other	value	1. m ³	25%
		- Other :			
	4412.91	-- With at least one outer ply of tropical wood :			
	4412.911	--- Flooring panels	value	1. kg 2. m ³	12.5%
	4412.919	--- Other	value	1. kg 2. m ³	25%
	4412.92	-- Other, with at least one outer ply of non-coniferous wood :			
	4412.921	--- Flooring panels	value	1. kg 2. m ³	12.5%
	4412.929	--- Other	value	1. kg 2. m ³	25%
	4412.99	-- Other, with both outer plies of coniferous wood :			
	4412.991	--- Flooring panels	value	1. kg 2. m ³	12.5%
	4412.999	--- Other	value	1. kg 2. m ³	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
44.13	4413.000	Densified wood, in blocks, plates, strips or profile shapes.	value	1. kg	25%
44.14		Wooden frames for paintings, photographs, mirrors or similar objects.			
	4414.100	- Of tropical wood	value	1. kg	25%
	4414.900	- Other	value	1. kg	25%
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.			
	4415.100	- Cases, boxes, crates, drums and similar packings; cable-drums	value	1. u	25%
	4415.200	- Pallets, box pallets and other load boards; pallet collars	value	1. u	25%
44.16	4416.000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	value	1. kg	25%
44.17	4417.000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	value	1. kg	25%
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
		- Windows, French-windows and their frames :			
	4418.110	-- Of tropical wood	value	1. kg	12.5%
	4418.190	-- Other	value	1. kg	12.5%
		- Doors and their frames and thresholds :			
	4418.210	-- Of tropical wood	value	1. kg	12.5%
	4418.290	-- Other	value	1. kg	12.5%
	4418.300	- Posts and beams other than products of subheadings 4418.810 to 4418.890	value	1. kg	12.5%
	4418.400	- Shuttering for concrete constructional work	value	1. kg	12.5%
	4418.500	- Shingles and shakes	value	1. kg	12.5%
		- Assembled flooring panels :			
	4418.730	-- Of bamboo or with at least the top layer (wear layer) of bamboo	value	1. kg	12.5%
	4418.740	-- Other, for mosaic floors	value	1. kg	12.5%
	4418.750	-- Other, multilayer	value	1. kg	12.5%
	4418.790	-- Other	value	1. kg	12.5%
		- Engineered structural timber products :			
	4418.810	-- Glue-laminated timber (glulam)	value	1. kg	12.5%
	4418.820	-- Cross-laminated timber (CLT or X-lam)	value	1. kg	12.5%
	4418.830	-- I beams	value	1. kg	12.5%
	4418.890	-- Other	value	1. kg	12.5%
		- Other :			
	4418.910	-- Of bamboo	value	1. kg	12.5%
	4418.920	-- Cellular wood panels	value	1. kg	12.5%
	4418.990	-- Other	value	1. kg	12.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
44.19		Tableware and kitchenware, of wood.			
		- Of bamboo :			
	4419.110	-- Bread boards, chopping boards and similar boards	value	1. kg	25%
	4419.120	-- Chopsticks	value	1. kg	25%
	4419.190	-- Other	value	1. kg	25%
	4419.200	- Of tropical wood	value	1. kg	25%
	4419.900	- Other	value	1. kg	25%
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
		- Statuettes and other ornaments :			
	4420.110	-- Of tropical wood	value	1. kg	25%
	4420.190	-- Other	value	1. kg	25%
	4420.900	- Other	value	1. kg	25%
44.21		Other articles of wood.			
	4421.100	- Clothes hangers	value	1. kg	25%
	4421.200	- Coffins	value	1. kg	25%
		- Other :			
	4421.910	-- Of bamboo	value	1. kg	25%
	4421.990	-- Other	value	1. kg	25%

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Chapter 45

Cork and articles of cork

Note.

1.- This Chapter does not cover :

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
	4501.100	- Natural cork, raw or simply prepared	value	1. kg	25%
	4501.900	- Other	value	1. kg	25%
45.02	4502.000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	value	1. kg	25%
45.03		Articles of natural cork.			
	4503.100	- Corks and stoppers	value	1. kg	25%
	4503.900	- Other	value	1. kg	25%
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
	4504.100	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	value	1. kg	25%
	4504.900	- Other	value	1. kg	25%

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Chapter 46

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

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of 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 sheet form, whether or not being finished articles (for example, mats, matting, screens).			
		- Mats, matting and screens of vegetable materials :			
	4601.210	-- Of bamboo	value	1. kg	25%
	4601.220	-- Of rattan	value	1. kg	25%
	4601.290	-- Other	value	1. kg	25%
		- Other :			
	4601.920	-- Of bamboo	value	1. kg	25%
	4601.930	-- Of rattan	value	1. kg	25%
	4601.940	-- Of other vegetable materials	value	1. kg	25%
	4601.990	-- Other	value	1. kg	25%
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
		- Of vegetable materials :			
	4602.110	-- Of bamboo	value	1. kg	25%
	4602.120	-- Of rattan	value	1. kg	25%
	4602.190	-- Other	value	1. kg	25%
	4602.900	- Other	value	1. kg	25%

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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 paperboard**

Note.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
47.01	4701.000	Mechanical wood pulp.	value	1. kg	25%
47.02	4702.000	Chemical wood pulp, dissolving grades.	value	1. kg	25%
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.			
		- Unbleached :			
	4703.110	-- Coniferous	value	1. kg	25%
	4703.190	-- Non-coniferous	value	1. kg	25%
		- Semi-bleached or bleached :			
	4703.210	-- Coniferous	value	1. kg	25%
	4703.290	-- Non-coniferous	value	1. kg	25%
47.04		Chemical wood pulp, sulphite, other than dissolving grades.			
		- Unbleached :			
	4704.110	-- Coniferous	value	1. kg	25%
	4704.190	-- Non-coniferous	value	1. kg	25%
		- Semi-bleached or bleached :			
	4704.210	-- Coniferous	value	1. kg	25%
	4704.290	-- Non-coniferous	value	1. kg	25%
47.05	4705.000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	value	1. kg	25%
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
	4706.100	- Cotton linters pulp	value	1. kg	25%
	4706.200	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	value	1. kg	25%
	4706.300	- Other, of bamboo	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Other :			
	4706.910	-- Mechanical	value	1. kg	25%
	4706.920	-- Chemical	value	1. kg	25%
	4706.930	-- Obtained by a combination of mechanical and chemical processes	value	1. kg	25%
47.07		Recovered (waste and scrap) paper or paperboard.			
	4707.100	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	value	1. kg	25%
	4707.200	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	value	1. kg	25%
	4707.300	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	value	1. kg	25%
	4707.900	- Other, including unsorted waste and scrap	value	1. kg	25%

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Chapter 48

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

Notes.

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to “paper” includes references to paperboard (irrespective of thickness or weight per m²).
- 2.- This Chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - (e) Sensitised paper or paperboard of headings 37.01 to 37.04;
 - (f) Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - (g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - (h) Articles of heading 42.02 (for example, travel goods);
 - (ij) Articles of Chapter 46 (manufactures of plaiting material);
 - (k) Paper yarn or textile articles of paper yarn (Section XI);
 - (l) Articles of Chapter 64 or Chapter 65;
 - (m) Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - (n) Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - (o) Articles of heading 92.09;
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).
- 3.- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.
- 4.- In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m², and applies only to paper : (a) in strips or rolls of a width exceeding 28 cm; or (b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.
- 5.- For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria :
 - (A) For paper or paperboard weighing not more than 150 g/m² :
 - (a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
 1. weighing not more than 80 g/m², or
 2. coloured throughout the mass; or

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- (b) containing more than 8 % ash, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
 - (c) containing more than 3 % ash and having a brightness of 60 % or more; or
 - (d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m²/g; or
 - (e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m²/g.
- (B) For paper or paperboard weighing more than 150 g/m² :
- (a) coloured throughout the mass; or
 - (b) having a brightness of 60 % or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or
 - (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.
- Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.
- 6.- In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8.- Headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres :
- (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9.- For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to :
- (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;
 - (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.
- Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.
- 10.-Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
- 11.-Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

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- 12.-Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

- 1.- For the purposes of subheadings 4804.110 and 4804.190, “kraftliner” means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

- 2.- For the purposes of subheadings 4804.210 and 4804.290, “sack kraft paper” means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications :

- (a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.
- (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight :

Weight G/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine Direction	Machine direction plus cross direction	Cross Direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

- 3.- For the purposes of subheading 4805.110, “semi-chemical fluting paper” means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.
- 4.- Subheading 4805.120 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical pulping processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.
- 5.- Subheadings 4805.240 and 4805.250 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.

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- 6.- For the purposes of subheading 4805.300, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa.m²/g.
- 7.- For the purposes of subheading 4810.220, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
48.01	4801.000	Newsprint, in rolls or sheets.	value	1. kg	12.5%
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.			
	4802.100	- Hand-made paper and paperboard	value	1. kg	25%
	4802.200	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	value	1. kg	25%
	4802.400	- Wallpaper base	value	1. kg	25%
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :			
	4802.540	-- Weighing less than 40 g/m ²	value	1. kg	25%
	4802.550	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	value	1. kg	25%
	4802.560	-- Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	value	1. kg	25%
	4802.570	-- Other, weighing 40 g/m ² or more but not more than 150 g/m ²	value	1. kg	25%
	4802.580	-- Weighing more than 150 g/m ²	value	1. kg	25%
		- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :			
	4802.610	-- In rolls	value	1. kg	25%
	4802.620	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	value	1. kg	25%
	4802.690	-- Other	value	1. kg	25%
48.03	4803.000	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	value	1. kg	25%
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
		- Kraftliner :			
	4804.110	-- Unbleached	value	1. kg	25%
	4804.190	-- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Sack kraft paper :			
	4804.210	-- Unbleached	value	1. kg	25%
	4804.290	-- Other	value	1. kg	25%
		- Other kraft paper and paperboard weighing 150g/m ² or less :			
	4804.310	-- Unbleached	value	1. kg	25%
	4804.390	-- Other	value	1. kg	25%
		- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225g/m ² :			
	4804.410	-- Unbleached	value	1. kg	25%
	4804.420	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	value	1. kg	25%
	4804.490	-- Other	value	1. kg	25%
		- Other kraft paper and paperboard weighing 225 g/m ² or more :			
	4804.510	-- Unbleached	value	1. kg	25%
	4804.520	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	value	1. kg	25%
	4804.590	-- Other	value	1. kg	25%
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.			
		- Fluting paper :			
	4805.110	-- Semi-chemical fluting paper	value	1. kg	25%
	4805.120	-- Straw fluting paper	value	1. kg	25%
	4805.190	-- Other	value	1. kg	25%
		- Testliner (recycled liner board) :			
	4805.240	-- Weighing 150 g/m ² or less	value	1. kg	25%
	4805.250	-- Weighing more than 150 g/m ²	value	1. kg	25%
	4805.300	- Sulphite wrapping paper	value	1. kg	25%
	4805.400	- Filter paper and paperboard	value	1. kg	25%
	4805.500	- Felt paper and paperboard	value	1. kg	25%
		- Other :			
	4805.910	-- Weighing 150 g/m ² or less	value	1. kg	25%
	4805.920	-- Weighing more than 150 g/m ² but less than 225 g/m ²	value	1. kg	25%
	4805.930	-- Weighing 225 g/m ² or more	value	1. kg	25%
48.06		Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
	4806.100	- Vegetable parchment	value	1. kg	25%
	4806.200	- Greaseproof papers	value	1. kg	25%
	4806.300	- Tracing papers	value	1. kg	25%
	4806.400	- Glassine and other glazed transparent or translucent papers	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
48.07	4807.000	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.	value	1. kg	25%
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.			
	4808.100	- Corrugated paper and paperboard, whether or not perforated	value	1. kg	25%
	4808.400	- Kraft paper, creped or crinkled, whether or not embossed or perforated	value	1. kg	25%
	4808.900	- Other	value	1. kg	25%
48.09		Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.			
	4809.200	- Self-copy paper	value	1. kg	25%
	4809.900	- Other	value	1. kg	25%
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.			
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres :			
	4810.130	-- In rolls	value	1. kg	25%
	4810.140	-- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	value	1. kg	25%
	4810.190	-- Other	value	1. kg	25%
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process :			
	4810.220	-- Light-weight coated paper	value	1. kg	25%
	4810.290	-- Other	value	1. kg	25%
		- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes :			
	4810.310	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less	value	1. kg	25%
	4810.320	-- Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ²	value	1. kg	25%
	4810.390	-- Other	value	1. kg	25%
		- Other paper and paperboard :			
	4810.920	-- Multi-ply	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	4810.990	-- Other	value	1. kg	25%
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.			
	4811.100	- Tarred, bituminised or asphalted paper and paperboard	value	1. kg	25%
		- Gummed or adhesive paper and paperboard:			
	4811.410	-- Self-adhesive	value	1. kg	25%
	4811.490	-- Other	value	1. kg	25%
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :			
	4811.510	-- Bleached, weighing more than 150 g/m ²	value	1. kg	25%
	4811.590	-- Other	value	1. kg	25%
	4811.600	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	value	1. kg	25%
	4811.900	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	value	1. kg	25%
48.12	4812.000	Filter blocks, slabs and plates, of paper pulp.	value	1. kg	25%
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
	4813.100	- In the form of booklets or tubes	value	1. kg	25%
	4813.200	- In rolls of a width not exceeding 5 cm	value	1. kg	25%
	4813.900	- Other	value	1. kg	25%
48.14		Wallpaper and similar wall coverings; window transparencies of paper.			
	4814.200	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	value	1. kg	25%
	4814.900	- Other	value	1. kg	25%
[48.15]					
48.16		Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
	4816.200	- Self-copy paper	value	1. kg	25%
	4816.900	- Other	value	1. kg	25%
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
	4817.100	- Envelopes	value	1. kg	25%
	4817.200	- Letter cards, plain postcards and correspondence cards	value	1. kg	25%
	4817.300	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
	4818.100	- Toilet paper	value	1. kg	25%
	4818.200	- Handkerchiefs, cleansing or facial tissues and towels	value	1. kg	25%
	4818.300	- Tablecloths and serviettes	value	1. kg	25%
	4818.500	- Articles of apparel and clothing accessories	value	1. kg	6.5%
	4818.900	- Other	value	1. kg	25%
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			
	4819.100	- Cartons, boxes and cases, of corrugated paper or paperboard	value	1. kg	25%
	4819.200	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	value	1. kg	25%
	4819.300	- Sacks and bags, having a base of a width of 40 cm or more	value	1. kg	25%
	4819.400	- Other sacks and bags, including cones	value	1. kg	25%
	4819.500	- Other packing containers, including record sleeves	value	1. kg	25%
	4819.600	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	value	1. kg	25%
48.20		Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
	4820.100	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	value	1. kg	25%
	4820.200	- Exercise books	value	1. kg	25%
	4820.300	- Binders (other than book covers), folders and file covers	value	1. kg	25%
	4820.400	- Manifold business forms and interleaved carbon sets	value	1. kg	25%
	4820.500	- Albums for samples or for collections	value	1. kg	25%
	4820.900	- Other	value	1. kg	25%
48.21		Paper or paperboard labels of all kinds, whether or not printed.			
	4821.100	- Printed	value	1. kg	25%
	4821.900	- Other	value	1. kg	25%
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	4822.100	- Of a kind used for winding textile yarn	value	1. kg	25%
	4822.900	- Other	value	1. kg	25%
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
	4823.200	- Filter paper and paperboard	value	1. kg	25%
	4823.400	- Rolls, sheets and dials, printed for self-recording apparatus	value	1. kg	25%
		- Trays, dishes, plates, cups and the like, of paper or paperboard :			
	4823.610	-- Of bamboo	value	1. kg	25%
	4823.690	-- Other	value	1. kg	25%
	4823.700	- Moulded or pressed articles of paper pulp	value	1. kg	25%
	4823.90	- Other			
	4823.901	--- Dressmaking patterns	value	1. kg	6.5%
	4823.909	--- Other	value	1. kg	25%

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Chapter 49

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

Notes.

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

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
	4901.10	- In single sheets, whether or not folded :			
	4901.101	--- Printed annual reports of business entities resident in Bermuda	value	1. kg	15%
	4901.109	--- Other	value	1. kg	0%
		- Other :			
	4901.910	-- Dictionaries and encyclopaedias, and serial instalments thereof	value	1. kg	0%
	4901.99	-- Other			
	4901.991	--- Printed annual reports of business entities resident in Bermuda	value	1. kg	15%
	4901.999	--- Other	value	1. kg	0%
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	4902.100	- Appearing at least four times a week	value	1. kg	0%
	4902.900	- Other	value	1. kg	0%
49.03	4903.000	Children's picture, drawing or colouring books.	value	1. kg	0%
49.04	4904.000	Music, printed or in manuscript, whether or not bound or illustrated.	value	1. kg	0%
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
	4905.200	- In book form	value	1. kg	12.5%
	4905.900	- Other	value	1. kg	12.5%
49.06	4906.000	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	value	1. kg	0%
49.07		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.			
	4907.101	--- Banknotes	value	1. kg	0%
	4907.102	--- Cheque forms	value	1. kg	0%
	4907.103	--- Stock, share or bond certificates and similar documents of title	value	1. kg	0%
	4907.109	--- Other	value	1. kg	0%
49.08		Transfers (decalcomanias).			
	4908.100	- Transfers (decalcomanias), vitrifiable	value	1. kg	25%
	4908.900	- Other	value	1. kg	25%
49.09	4909.000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	value	1. kg	25%
49.10	4910.000	Calendars of any kind, printed, including calendar blocks.	value	1. kg	25%
49.11		Other printed matter, including printed pictures and photographs.			
	4911.10	- Trade advertising material, commercial catalogues and the like :			
	4911.101	--- Promoting overseas travel or connected with imported goods	value	1. kg	0%
	4911.109	--- Other	value	1. kg	25%
		- Other :			
	4911.910	-- Pictures, designs and photographs	value	1. kg	25%
	4911.990	-- Other	value	1. kg	25%

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Section XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1.- This Section does not cover :

- (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or
- (v) Articles of Chapter 97.

2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule:

- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

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- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
- 3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as “twine, cordage, ropes and cables” :
- (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
- (B) Exceptions:
- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.
- 4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression “put up for retail sale” in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up :
- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and

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- (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached :
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material :
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
- 5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression “sewing thread” means multiple (folded) or cabled yarn :
- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed for use as sewing thread; and
 - (c) With a final “Z” twist.
- 6.- For the purposes of this Section, the expression “high tenacity yarn” means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following :
- | | |
|---|------------|
| Single yarn of nylon or other polyamides, or of polyesters | 60 cN/tex |
| Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters | 53 cN/tex |
| Single, multiple (folded) or cabled yarn of viscose rayon | 27 cN/tex. |
- 7.- For the purposes of this Section, the expression “made up” means :
- (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 - (e) Cut to size and having undergone a process of drawn thread work;
 - (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
- 8.- For the purposes of Chapters 50 to 60 :
- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11.- For the purposes of this Section, the expression “impregnated” includes “dipped”.
- 12.- For the purposes of this Section, the expression “polyamides” includes “aramids”.
- 13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression “elastomeric yarn” means filament yarn, including monofilament, of synthetic textile material, other

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than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

- 14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression “textile garments” means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.
- 15.- Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this Section.

Subheading Notes.

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

(a) **Unbleached yarn**

Yarn which:

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

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

(b) **Bleached yarn**

Yarn which:

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

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

Yarn which:

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

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

(d) **Unbleached woven fabric**

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

(e) **Bleached woven fabric**

Woven fabric which:

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

(f) **Dyed woven fabric**

Woven fabric which:

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

(ii) consists of coloured yarn of a single uniform colour.

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

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) **Printed woven fabric**

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

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

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

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

(ij) **Plain weave**

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

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

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

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Chapter 50

Silk

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
50.01	5001.000	Silk-worm cocoons suitable for reeling.	value	1. kg	6.5%
50.02	5002.000	Raw silk (not thrown).	value	1. kg	6.5%
50.03	5003.000	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	value	1. kg	6.5%
50.04	5004.000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	value	1. kg	6.5%
50.05	5005.000	Yarn spun from silk waste, not put up for retail sale.	value	1. kg	6.5%
50.06	5006.000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	value	1. kg	6.5%
50.07		Woven fabrics of silk or of silk waste.			
	5007.100	- Fabrics of noil silk	value	1. kg	6.5%
	5007.200	- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	value	1. kg	6.5%
	5007.900	- Other fabrics	value	1. kg	6.5%

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Chapter 51

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

Note.

1.- Throughout the Nomenclature:

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
51.01		Wool, not carded or combed.			
		- Greasy, including fleece-washed wool :			
	5101.110	-- Shorn wool	value	1. kg	6.5%
	5101.190	-- Other	value	1. kg	6.5%
		- Degreased, not carbonised :			
	5101.210	-- Shorn wool	value	1. kg	6.5%
	5101.290	-- Other	value	1. kg	6.5%
	5101.300	- Carbonised	value	1. kg	6.5%
51.02		Fine or coarse animal hair, not carded or combed.			
		- Fine animal hair :			
	5102.110	-- Of Kashmir (cashmere) goats	value	1. kg	6.5%
	5102.190	-- Other	value	1. kg	6.5%
	5102.200	- Coarse animal hair	value	1. kg	6.5%
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
	5103.100	- Noils of wool or of fine animal hair	value	1. kg	6.5%
	5103.200	- Other waste of wool or of fine animal hair	value	1. kg	6.5%
	5103.300	- Waste of coarse animal hair	value	1. kg	6.5%
51.04	5104.000	Garnetted stock of wool or of fine or coarse animal hair.	value	1. kg	6.5%
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
	5105.100	- Carded wool	value	1. kg	6.5%
		- Wool tops and other combed wool :			
	5105.210	-- Combed wool in fragments	value	1. kg	6.5%
	5105.290	-- Other	value	1. kg	6.5%
		- Fine animal hair, carded or combed :			
	5105.310	-- Of Kashmir (cashmere) goats	value	1. kg	6.5%
	5105.390	-- Other	value	1. kg	6.5%
	5105.400	- Coarse animal hair, carded or combed	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
51.06		Yarn of carded wool, not put up for retail sale.			
	5106.100	- Containing 85 % or more by weight of wool	value	1. kg	6.5%
	5106.200	- Containing less than 85 % by weight of wool	value	1. kg	6.5%
51.07		Yarn of combed wool, not put up for retail sale.			
	5107.100	- Containing 85 % or more by weight of wool	value	1. kg	6.5%
	5107.200	- Containing less than 85 % by weight of wool	value	1. kg	6.5%
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.			
	5108.100	- Carded	value	1. kg	6.5%
	5108.200	- Combed	value	1. kg	6.5%
51.09		Yarn of wool or of fine animal hair, put up for retail sale.			
	5109.100	- Containing 85 % or more by weight of wool or of fine animal hair	value	1. kg	6.5%
	5109.900	- Other	value	1. kg	6.5%
51.10	5110.000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	value	1. kg	6.5%
51.11		Woven fabrics of carded wool or of carded fine animal hair.			
		- Containing 85 % or more by weight of wool or of fine animal hair :			
	5111.110	-- Of a weight not exceeding 300 g/m ²	value	1. kg	6.5%
	5111.190	-- Other	value	1. kg	6.5%
	5111.200	- Other, mixed mainly or solely with man-made filaments	value	1. kg	6.5%
	5111.300	- Other, mixed mainly or solely with man-made staple fibres	value	1. kg	6.5%
	5111.900	- Other	value	1. kg	6.5%
51.12		Woven fabrics of combed wool or of combed fine animal hair.			
		- Containing 85 % or more by weight of wool or of fine animal hair :			
	5112.110	-- Of a weight not exceeding 200 g/m ²	value	1. kg	6.5%
	5112.190	-- Other	value	1. kg	6.5%
	5112.200	- Other, mixed mainly or solely with man-made filaments	value	1. kg	6.5%
	5112.300	- Other, mixed mainly or solely with man-made staple fibres	value	1. kg	6.5%
	5112.900	- Other	value	1. kg	6.5%
51.13	5113.000	Woven fabrics of coarse animal hair or of horsehair.	value	1. kg	6.5%

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Chapter 52

Cotton

Subheading Note.

- 1.- For the purposes of subheadings 5209.420 and 5211.420, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
52.01	5201.000	Cotton, not carded or combed.	value	1. kg	6.5%
52.02		Cotton waste (including yarn waste and garnetted stock).			
	5202.100	- Yarn waste (including thread waste)	value	1. kg	6.5%
		- Other :			
	5202.910	-- Garnetted stock	value	1. kg	6.5%
	5202.990	-- Other	value	1. kg	6.5%
52.03	5203.000	Cotton, carded or combed.	value	1. kg	6.5%
52.04		Cotton sewing thread, whether or not put up for retail sale.			
		- Not put up for retail sale :			
	5204.110	-- Containing 85 % or more by weight of cotton	value	1. kg	6.5%
	5204.190	-- Other	value	1. kg	6.5%
	5204.200	- Put up for retail sale	value	1. kg	6.5%
52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.			
		- Single yarn, of uncombed fibres :			
	5205.110	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	value	1. kg	6.5%
	5205.120	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	value	1. kg	6.5%
	5205.130	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	value	1. kg	6.5%
	5205.140	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	value	1. kg	6.5%
	5205.150	-- Measuring less than 125 decitex (exceeding 80 metric number)	value	1. kg	6.5%
		- Single yarn, of combed fibres :			
	5205.210	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	value	1. kg	6.5%
	5205.220	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	value	1. kg	6.5%
	5205.230	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5205.240	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	value	1. kg	6.5%
	5205.260	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	value	1. kg	6.5%
	5205.270	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	value	1. kg	6.5%
	5205.280	-- Measuring less than 83.33 decitex (exceeding 120 metric number)	value	1. kg	6.5%
		- Multiple (folded) or cabled yarn, of uncombed fibres :			
	5205.310	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	value	1. kg	6.5%
	5205.320	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	value	1. kg	6.5%
	5205.330	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	value	1. kg	6.5%
	5205.340	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	value	1. kg	6.5%
	5205.350	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	value	1. kg	6.5%
		- Multiple (folded) or cabled yarn, of combed fibres :			
	5205.410	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	value	1. kg	6.5%
	5205.420	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	value	1. kg	6.5%
	5205.430	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	value	1. kg	6.5%
	5205.440	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	value	1. kg	6.5%
	5205.460	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	value	1. kg	6.5%
	5205.470	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	value	1. kg	6.5%
	5205.480	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	value	1. kg	6.5%
52.06	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.				
		- Single yarn, of uncombed fibres :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5206.110	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	value	1. kg	6.5%
	5206.120	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	value	1. kg	6.5%
	5206.130	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	value	1. kg	6.5%
	5206.140	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	value	1. kg	6.5%
	5206.150	-- Measuring less than 125 decitex (exceeding 80 metric number)	value	1. kg	6.5%
		- Single yarn, of combed fibres :			
	5206.210	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	value	1. kg	6.5%
	5206.220	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	value	1. kg	6.5%
	5206.230	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	value	1. kg	6.5%
	5206.240	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	value	1. kg	6.5%
	5206.250	-- Measuring less than 125 decitex (exceeding 80 metric number)	value	1. kg	6.5%
		- Multiple (folded) or cabled yarn, of uncombed fibres :			
	5206.310	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	value	1. kg	6.5%
	5206.320	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	value	1. kg	6.5%
	5206.330	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	value	1. kg	6.5%
	5206.340	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	value	1. kg	6.5%
	5206.350	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	value	1. kg	6.5%
		- Multiple (folded) or cabled yarn, of combed fibres :			
	5206.410	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	value	1. kg	6.5%
	5206.420	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	value	1. kg	6.5%
	5206.430	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5206.440	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	value	1. kg	6.5%
	5206.450	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	value	1. kg	6.5%
52.07		Cotton yarn (other than sewing thread) put up for retail sale.			
	5207.100	- Containing 85 % or more by weight of cotton	value	1. kg	6.5%
	5207.900	- Other	value	1. kg	6.5%
52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².			
		- Unbleached :			
	5208.110	-- Plain weave, weighing not more than 100g/m ²	value	1. kg	6.5%
	5208.120	-- Plain weave, weighing more than 100g/m ²	value	1. kg	6.5%
	5208.130	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5208.190	-- Other fabrics	value	1. kg	6.5%
		- Bleached :			
	5208.210	-- Plain weave, weighing not more than 100g/m ²	value	1. kg	6.5%
	5208.220	-- Plain weave, weighing more than 100g/m ²	value	1. kg	6.5%
	5208.230	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5208.290	-- Other fabrics	value	1. kg	6.5%
		- Dyed :			
	5208.310	-- Plain weave, weighing not more than 100g/m ²	value	1. kg	6.5%
	5208.320	-- Plain weave, weighing more than 100g/m ²	value	1. kg	6.5%
	5208.330	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5208.390	-- Other fabrics	value	1. kg	6.5%
		- Of yarns of different colours :			
	5208.410	-- Plain weave, weighing not more than 100g/m ²	value	1. kg	6.5%
	5208.420	-- Plain weave, weighing more than 100g/m ²	value	1. kg	6.5%
	5208.430	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5208.490	-- Other fabrics	value	1. kg	6.5%
		- Printed :			
	5208.510	-- Plain weave, weighing not more than 100g/m ²	value	1. kg	6.5%
	5208.520	-- Plain weave, weighing more than 100g/m ²	value	1. kg	6.5%
	5208.590	-- Other fabrics	value	1. kg	6.5%
52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².			
		- Unbleached :			
	5209.110	-- Plain weave	value	1. kg	6.5%
	5209.120	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5209.190	-- Other fabrics	value	1. kg	6.5%
		- Bleached :			
	5209.210	-- Plain weave	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5209.220	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5209.290	-- Other fabrics	value	1. kg	6.5%
		- Dyed :			
	5209.310	-- Plain weave	value	1. kg	6.5%
	5209.320	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5209.390	-- Other fabrics	value	1. kg	6.5%
		- Of yarns of different colours :			
	5209.410	-- Plain weave	value	1. kg	6.5%
	5209.420	-- Denim	value	1. kg	6.5%
	5209.430	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5209.490	-- Other fabrics	value	1. kg	6.5%
		- Printed :			
	5209.510	-- Plain weave	value	1. kg	6.5%
	5209.520	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5209.590	-- Other fabrics	value	1. kg	6.5%
52.10		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².			
		- Unbleached :			
	5210.110	-- Plain weave	value	1. kg	6.5%
	5210.190	-- Other fabrics	value	1. kg	6.5%
		- Bleached :			
	5210.210	-- Plain weave	value	1. kg	6.5%
	5210.290	-- Other fabrics	value	1. kg	6.5%
		- Dyed :			
	5210.310	-- Plain weave	value	1. kg	6.5%
	5210.320	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5210.390	-- Other fabrics	value	1. kg	6.5%
		- Of yarns of different colours :			
	5210.410	-- Plain weave	value	1. kg	6.5%
	5210.490	-- Other fabrics	value	1. kg	6.5%
		- Printed :			
	5210.510	-- Plain weave	value	1. kg	6.5%
	5210.590	-- Other fabrics	value	1. kg	6.5%
52.11		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².			
		- Unbleached :			
	5211.110	-- Plain weave	value	1. kg	6.5%
	5211.120	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5211.190	-- Other fabrics	value	1. kg	6.5%
	5211.200	- Bleached	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Dyed :			
	5211.310	-- Plain weave	value	1. kg	6.5%
	5211.320	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5211.390	-- Other fabrics	value	1. kg	6.5%
		- Of yarns of different colours :			
	5211.410	-- Plain weave	value	1. kg	6.5%
	5211.420	-- Denim	value	1. kg	6.5%
	5211.430	-- Other fabrics of 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5211.490	-- Other fabrics	value	1. kg	6.5%
		- Printed :			
	5211.510	-- Plain weave	value	1. kg	6.5%
	5211.520	-- 3-thread or 4-thread twill, including cross twill	value	1. kg	6.5%
	5211.590	-- Other fabrics	value	1. kg	6.5%
52.12		Other woven fabrics of cotton.			
		- Weighing not more than 200 g/m ² :			
	5212.110	-- Unbleached	value	1. kg	6.5%
	5212.120	-- Bleached	value	1. kg	6.5%
	5212.130	-- Dyed	value	1. kg	6.5%
	5212.140	-- Of yarns of different colours	value	1. kg	6.5%
	5212.150	-- Printed	value	1. kg	6.5%
		- Weighing more than 200 g/m ² :			
	5212.210	-- Unbleached	value	1. kg	6.5%
	5212.220	-- Bleached	value	1. kg	6.5%
	5212.230	-- Dyed	value	1. kg	6.5%
	5212.240	-- Of yarns of different colours	value	1. kg	6.5%
	5212.250	-- Printed	value	1. kg	6.5%

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Chapter 53

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
	5301.100	- Flax, raw or retted	value	1. kg	6.5%
		- Flax, broken, scutched, hackled or otherwise processed, but not spun :			
	5301.210	-- Broken or scutched	value	1. kg	6.5%
	5301.290	-- Other	value	1. kg	6.5%
	5301.300	- Flax tow and waste	value	1. kg	6.5%
53.02		True hemp (Cannabis sativa L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
	5302.100	- True hemp, raw or retted	value	1. kg	6.5%
	5302.900	- Other	value	1. kg	6.5%
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
	5303.100	- Jute and other textile bast fibres, raw or retted	value	1. kg	6.5%
	5303.900	- Other	value	1. kg	6.5%
[53.04]					
53.05	5305.000	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	value	1. kg	6.5%
53.06		Flax yarn.			
	5306.100	- Single	value	1. kg	6.5%
	5306.200	- Multiple (folded) or cabled	value	1. kg	6.5%
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.			
	5307.100	- Single	value	1. kg	6.5%
	5307.200	- Multiple (folded) or cabled	value	1. kg	6.5%
53.08		Yarn of other vegetable textile fibres; paper yarn.			
	5308.100	- Coir yarn	value	1. kg	6.5%
	5308.200	- True hemp yarn	value	1. kg	6.5%
	5308.900	- Other	value	1. kg	6.5%
53.09		Woven fabrics of flax.			
		- Containing 85 % or more by weight of flax :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5309.110	-- Unbleached or bleached	value	1. kg	6.5%
	5309.190	-- Other	value	1. kg	6.5%
		- Containing less than 85 % by weight of flax :			
	5309.210	-- Unbleached or bleached	value	1. kg	6.5%
	5309.290	-- Other	value	1. kg	6.5%
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.			
	5310.100	- Unbleached	value	1. kg	6.5%
	5310.900	- Other	value	1. kg	6.5%
53.11	5311.000	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	value	1. kg	6.5%

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Chapter 54

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

Notes.

- 1.- Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either :
- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
 - (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.
- The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.
- The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.
- 2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
54.01		Sewing thread of man-made filaments, whether or not put up for retail sale.			
	5401.100	- Of synthetic filaments	value	1. kg	6.5%
	5401.200	- Of artificial filaments	value	1. kg	6.5%
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
		- High tenacity yarn of nylon or other polyamides, whether or not textured :			
	5402.110	-- Of aramids	value	1. kg	6.5%
	5402.190	-- Other	value	1. kg	6.5%
	5402.200	- High tenacity yarn of polyesters, whether or not textured	value	1. kg	6.5%
		- Textured yarn :			
	5402.310	-- Of nylon or other polyamides, measuring per single yarn not more than 50 tex	value	1. kg	6.5%
	5402.320	-- Of nylon or other polyamides, measuring per single yarn more than 50 tex	value	1. kg	6.5%
	5402.330	-- Of polyesters	value	1. kg	6.5%
	5402.340	-- Of polypropylene	value	1. kg	6.5%
	5402.390	-- Other	value	1. kg	6.5%
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :			
	5402.440	-- Elastomeric	value	1. kg	6.5%
	5402.450	-- Other, of nylon or other polyamides	value	1. kg	6.5%
	5402.460	-- Other, of polyesters, partially oriented	value	1. kg	6.5%
	5402.470	-- Other, of polyesters	value	1. kg	6.5%
	5402.480	-- Other, of polypropylene	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5402.490	-- Other - Other yarn, single, with a twist exceeding 50 turns per metre :	value	1. kg	6.5%
	5402.510	-- Of nylon or other polyamides	value	1. kg	6.5%
	5402.520	-- Of polyesters	value	1. kg	6.5%
	5402.530	-- Of polypropylene	value	1. kg	6.5%
	5402.590	-- Other - Other yarn, multiple (folded) or cabled :	value	1. kg	6.5%
	5402.610	-- Of nylon or other polyamides	value	1. kg	6.5%
	5402.620	-- Of polyesters	value	1. kg	6.5%
	5402.630	-- Of polypropylene	value	1. kg	6.5%
	5402.690	-- Other	value	1. kg	6.5%
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
	5403.100	- High tenacity yarn of viscose rayon - Other yarn, single :	value	1. kg	6.5%
	5403.310	-- Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	value	1. kg	6.5%
	5403.320	-- Of viscose rayon, with a twist exceeding 120 turns per metre	value	1. kg	6.5%
	5403.330	-- Of cellulose acetate	value	1. kg	6.5%
	5403.390	-- Other - Other yarn, multiple (folded) or cabled :	value	1. kg	6.5%
	5403.410	-- Of viscose rayon	value	1. kg	6.5%
	5403.420	-- Of cellulose acetate	value	1. kg	6.5%
	5403.490	-- Other	value	1. kg	6.5%
54.04		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.			
		- Monofilament :			
	5404.110	-- Elastomeric	value	1. kg	6.5%
	5404.120	-- Other, of polypropylene	value	1. kg	6.5%
	5404.190	-- Other	value	1. kg	6.5%
	5404.900	- Other	value	1. kg	6.5%
54.05	5405.000	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	value	1. kg	6.5%
54.06	5406.000	Man-made filament yarn (other than sewing thread), put up for retail sale.	value	1. kg	6.5%
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
	5407.100	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	value	1. kg	6.5%
	5407.200	- Woven fabrics obtained from strip or the like	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5407.300	- Fabrics specified in Note 9 to Section XI	value	1. kg	6.5%
		- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :			
	5407.410	-- Unbleached or bleached	value	1. kg	6.5%
	5407.420	-- Dyed	value	1. kg	6.5%
	5407.430	-- Of yarns of different colours	value	1. kg	6.5%
	5407.440	-- Printed	value	1. kg	6.5%
		- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments :			
	5407.510	-- Unbleached or bleached	value	1. kg	6.5%
	5407.520	-- Dyed	value	1. kg	6.5%
	5407.530	-- Of yarns of different colours	value	1. kg	6.5%
	5407.540	-- Printed	value	1. kg	6.5%
		- Other woven fabrics, containing 85 % or more by weight of polyester filaments :			
	5407.610	-- Containing 85 % or more by weight of non-textured polyester filaments	value	1. kg	6.5%
	5407.690	-- Other	value	1. kg	6.5%
		- Other woven fabrics, containing 85 % or more by weight of synthetic filaments :			
	5407.710	-- Unbleached or bleached	value	1. kg	6.5%
	5407.720	-- Dyed	value	1. kg	6.5%
	5407.730	-- Of yarns of different colours	value	1. kg	6.5%
	5407.740	-- Printed	value	1. kg	6.5%
		- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :			
	5407.810	-- Unbleached or bleached	value	1. kg	6.5%
	5407.820	-- Dyed	value	1. kg	6.5%
	5407.830	-- Of yarns of different colours	value	1. kg	6.5%
	5407.840	-- Printed	value	1. kg	6.5%
		- Other woven fabrics :			
	5407.910	-- Unbleached or bleached	value	1. kg	6.5%
	5407.920	-- Dyed	value	1. kg	6.5%
	5407.930	-- Of yarns of different colours	value	1. kg	6.5%
	5407.940	-- Printed	value	1. kg	6.5%
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.			
	5408.100	- Woven fabrics obtained from high tenacity yarn of viscose rayon	value	1. kg	6.5%
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:			
	5408.210	-- Unbleached or bleached	value	1. kg	6.5%
	5408.220	-- Dyed	value	1. kg	6.5%
	5408.230	-- Of yarns of different colours	value	1. kg	6.5%
	5408.240	-- Printed	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Other woven fabrics :			
	5408.310	-- Unbleached or bleached	value	1. kg	6.5%
	5408.320	-- Dyed	value	1. kg	6.5%
	5408.330	-- Of yarns of different colours	value	1. kg	6.5%
	5408.340	-- Printed	value	1. kg	6.5%

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Chapter 55

Man-made staple fibres

Note.

- 1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :
- (a) Length of tow exceeding 2 m;
 - (b) Twist less than 5 turns per metre;
 - (c) Measuring per filament less than 67 decitex;
 - (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
 - (e) Total measurement of tow more than 20,000 decitex.
- Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
55.01		Synthetic filament tow.			
		- Of nylon or other polyamides :			
	5501.110	-- Of aramids	value	1. kg	6.5%
	5501.190	-- Other	value	1. kg	6.5%
	5501.200	- Of polyesters	value	1. kg	6.5%
	5501.300	- Acrylic or modacrylic	value	1. kg	6.5%
	5501.400	- Of polypropylene	value	1. kg	6.5%
	5501.900	- Other	value	1. kg	6.5%
55.02		Artificial filament tow.			
	5502.100	- Of cellulose acetate	value	1. kg	6.5%
	5502.900	- Other	value	1. kg	6.5%
55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
		- Of nylon or other polyamides :			
	5503.110	-- Of aramids	value	1. kg	6.5%
	5503.190	-- Other	value	1. kg	6.5%
	5503.200	- Of polyesters	value	1. kg	6.5%
	5503.300	- Acrylic or modacrylic	value	1. kg	6.5%
	5503.400	- Of polypropylene	value	1. kg	6.5%
	5503.900	- Other	value	1. kg	6.5%
55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
	5504.100	- Of viscose rayon	value	1. kg	6.5%
	5504.900	- Other	value	1. kg	6.5%
55.05		Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			
	5505.100	- Of synthetic fibres	value	1. kg	6.5%
	5505.200	- Of artificial fibres	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
	5506.100	- Of nylon or other polyamides	value	1. kg	6.5%
	5506.200	- Of polyesters	value	1. kg	6.5%
	5506.300	- Acrylic or modacrylic	value	1. kg	6.5%
	5506.400	- Of polypropylene	value	1. kg	6.5%
	5506.900	- Other	value	1. kg	6.5%
55.07	5507.000	Artificial staple fibres, carded, combed or otherwise processed for spinning.	value	1. kg	6.5%
55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
	5508.100	- Of synthetic staple fibres	value	1. kg	6.5%
	5508.200	- Of artificial staple fibres	value	1. kg	6.5%
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
		- Containing 85 % or more by weight of staple fibres of nylon or other polyamides :			
	5509.110	-- Single yarn	value	1. kg	6.5%
	5509.120	-- Multiple (folded) or cabled yarn	value	1. kg	6.5%
		- Containing 85 % or more by weight of polyester staple fibres:			
	5509.210	-- Single yarn	value	1. kg	6.5%
	5509.220	-- Multiple (folded) or cabled yarn	value	1. kg	6.5%
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :			
	5509.310	-- Single yarn	value	1. kg	6.5%
	5509.320	-- Multiple (folded) or cabled yarn	value	1. kg	6.5%
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres :			
	5509.410	-- Single yarn	value	1. kg	6.5%
	5509.420	-- Multiple (folded) or cabled yarn	value	1. kg	6.5%
		- Other yarn, of polyester staple fibres :			
	5509.510	-- Mixed mainly or solely with artificial staple fibres	value	1. kg	6.5%
	5509.520	-- Mixed mainly or solely with wool or fine animal hair	value	1. kg	6.5%
	5509.530	-- Mixed mainly or solely with cotton	value	1. kg	6.5%
	5509.590	-- Other	value	1. kg	6.5%
		- Other yarn, of acrylic or modacrylic staple fibres:			
	5509.610	-- Mixed mainly or solely with wool or fine animal hair	value	1. kg	6.5%
	5509.620	-- Mixed mainly or solely with cotton	value	1. kg	6.5%
	5509.690	-- Other	value	1. kg	6.5%
		- Other yarn :			
	5509.910	-- Mixed mainly or solely with wool or fine animal hair	value	1. kg	6.5%
	5509.920	-- Mixed mainly or solely with cotton	value	1. kg	6.5%
	5509.990	-- Other	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.			
		- Containing 85 % or more by weight of artificial staple fibres :			
	5510.110	-- Single yarn	value	1. kg	6.5%
	5510.120	-- Multiple (folded) or cabled yarn	value	1. kg	6.5%
	5510.200	- Other yarn, mixed mainly or solely with wool or fine animal hair	value	1. kg	6.5%
	5510.300	- Other yarn, mixed mainly or solely with cotton	value	1. kg	6.5%
	5510.900	- Other yarn	value	1. kg	6.5%
55.11		Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
	5511.100	- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	value	1. kg	6.5%
	5511.200	- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	value	1. kg	6.5%
	5511.300	- Of artificial staple fibres	value	1. kg	6.5%
55.12		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.			
		- Containing 85 % or more by weight of polyester staple fibres :			
	5512.110	-- Unbleached or bleached	value	1. kg	6.5%
	5512.190	-- Other	value	1. kg	6.5%
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres :			
	5512.210	-- Unbleached or bleached	value	1. kg	6.5%
	5512.290	-- Other	value	1. kg	6.5%
		- Other :			
	5512.910	-- Unbleached or bleached	value	1. kg	6.5%
	5512.990	-- Other	value	1. kg	6.5%
55.13		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².			
		- Unbleached or bleached :			
	5513.110	-- Of polyester staple fibres, plain weave	value	1. kg	6.5%
	5513.120	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	value	1. kg	6.5%
	5513.130	-- Other woven fabrics of polyester staple fibres	value	1. kg	6.5%
	5513.190	-- Other woven fabrics	value	1. kg	6.5%
		- Dyed :			
	5513.210	-- Of polyester staple fibres, plain weave	value	1. kg	6.5%
	5513.230	-- Other woven fabrics of polyester staple fibres	value	1. kg	6.5%
	5513.290	-- Other woven fabrics	value	1. kg	6.5%
		- Of yarns of different colours :			
	5513.310	-- Of polyester staple fibres, plain weave	value	1. kg	6.5%
	5513.390	-- Other woven fabrics	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
55.14		- Printed :			
	5513.410	-- Of polyester staple fibres, plain weave	value	1. kg	6.5%
	5513.490	-- Other woven fabrics	value	1. kg	6.5%
		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².			
		- Unbleached or bleached :			
	5514.110	-- Of polyester staple fibres, plain weave	value	1. kg	6.5%
	5514.120	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	value	1. kg	6.5%
	5514.190	-- Other woven fabrics	value	1. kg	6.5%
		- Dyed :			
	5514.210	-- Of polyester staple fibres, plain weave	value	1. kg	6.5%
	5514.220	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	value	1. kg	6.5%
	5514.230	-- Other woven fabrics of polyester staple fibres	value	1. kg	6.5%
	5514.290	-- Other woven fabrics	value	1. kg	6.5%
	5514.300	- Of yarns of different colours	value	1. kg	6.5%
55.15		- Printed :			
	5514.410	-- Of polyester staple fibres, plain weave	value	1. kg	6.5%
	5514.420	-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	value	1. kg	6.5%
	5514.430	-- Other woven fabrics of polyester staple fibres	value	1. kg	6.5%
	5514.490	-- Other woven fabrics	value	1. kg	6.5%
		Other woven fabrics of synthetic staple fibres.			
		- Of polyester staple fibres :			
	5515.110	-- Mixed mainly or solely with viscose rayon staple fibres	value	1. kg	6.5%
	5515.120	-- Mixed mainly or solely with man-made filaments	value	1. kg	6.5%
	5515.130	-- Mixed mainly or solely with wool or fine animal hair	value	1. kg	6.5%
	5515.190	-- Other	value	1. kg	6.5%
		- Of acrylic or modacrylic staple fibres :			
	5515.210	-- Mixed mainly or solely with man-made filaments	value	1. kg	6.5%
	5515.220	-- Mixed mainly or solely with wool or fine animal hair	value	1. kg	6.5%
	5515.290	-- Other	value	1. kg	6.5%
55.16		- Other woven fabrics :			
	5515.910	-- Mixed mainly or solely with man-made filaments	value	1. kg	6.5%
	5515.990	-- Other	value	1. kg	6.5%
		Woven fabrics of artificial staple fibres.			
		- Containing 85 % or more by weight of artificial staple fibres :			
	5516.110	-- Unbleached or bleached	value	1. kg	6.5%
	5516.120	-- Dyed	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5516.130	-- Of yarns of different colours	value	1. kg	6.5%
	5516.140	-- Printed	value	1. kg	6.5%
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :			
	5516.210	-- Unbleached or bleached	value	1. kg	6.5%
	5516.220	-- Dyed	value	1. kg	6.5%
	5516.230	-- Of yarns of different colours	value	1. kg	6.5%
	5516.240	-- Printed	value	1. kg	6.5%
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair :			
	5516.310	-- Unbleached or bleached	value	1. kg	6.5%
	5516.320	-- Dyed	value	1. kg	6.5%
	5516.330	-- Of yarns of different colours	value	1. kg	6.5%
	5516.340	-- Printed	value	1. kg	6.5%
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:			
	5516.410	-- Unbleached or bleached	value	1. kg	6.5%
	5516.420	-- Dyed	value	1. kg	6.5%
	5516.430	-- Of yarns of different colours	value	1. kg	6.5%
	5516.440	-- Printed	value	1. kg	6.5%
		- Other :			
	5516.910	-- Unbleached or bleached	value	1. kg	6.5%
	5516.920	-- Dyed	value	1. kg	6.5%
	5516.930	-- Of yarns of different colours	value	1. kg	6.5%
	5516.940	-- Printed	value	1. kg	6.5%

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Chapter 56

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

Notes.

- 1.- This Chapter does not cover :
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
 - (f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.
- 2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
- 3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).
Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.
Headings 56.02 and 56.03 do not, however, cover :
 - (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
 - (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
 - (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
- 4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
		- Wadding of textile materials and articles thereof :			
	5601.210	-- Of cotton	value	1. kg	25%
	5601.220	-- Of man-made fibres	value	1. kg	25%
	5601.290	-- Other	value	1. kg	25%
	5601.300	- Textile flock and dust and mill neps	value	1. kg	25%
56.02		Felt, whether or not impregnated, coated, covered or laminated.			
	5602.100	- Needleloom felt and stitch-bonded fibre fabrics	value	1. kg	25%
		- Other felt, not impregnated, coated, covered or laminated :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5602.210	-- Of wool or fine animal hair	value	1. kg	25%
	5602.290	-- Of other textile materials	value	1. kg	25%
	5602.900	- Other	value	1. kg	25%
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.			
		- Of man-made filaments :			
	5603.110	-- Weighing not more than 25 g/m ²	value	1. kg	25%
	5603.120	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	value	1. kg	25%
	5603.130	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	value	1. kg	25%
	5603.140	-- Weighing more than 150 g/m ²	value	1. kg	25%
		- Other :			
	5603.910	-- Weighing not more than 25 g/m ²	value	1. kg	25%
	5603.920	-- Weighing more than 25 g/m ² but not more than 70 g/m ²	value	1. kg	25%
	5603.930	-- Weighing more than 70 g/m ² but not more than 150 g/m ²	value	1. kg	25%
	5603.940	-- Weighing more than 150 g/m ²	value	1. kg	25%
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.			
	5604.100	- Rubber thread and cord, textile covered	value	1. kg	25%
	5604.900	- Other	value	1. kg	25%
56.05	5605.000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	value	1. kg	25%
56.06	5606.000	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	value	1. kg	25%
56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
		- Of sisal or other textile fibres of the genus Agave:			
	5607.210	-- Binder or baler twine	value	1. kg	25%
	5607.290	-- Other	value	1. kg	25%
		- Of polyethylene or polypropylene :			
	5607.410	-- Binder or baler twine	value	1. kg	25%
	5607.490	-- Other	value	1. kg	25%
	5607.500	- Of other synthetic fibres	value	1. kg	25%
	5607.900	- Other	value	1. kg	25%
56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
		- Of man-made textile materials :			
	5608.110	-- Made up fishing nets	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5608.190	-- Other	value	1. kg	25%
	5608.900	- Other	value	1. kg	25%
56.09	5609.000	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	value	1. kg	25%

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Chapter 57

Carpets and other textile floor coverings

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.			
	5701.100	- Of wool or fine animal hair	value	1. m ²	25%
	5701.900	- Of other textile materials	value	1. m ²	25%
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.			
	5702.100	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	value	1. m ²	25%
	5702.200	- Floor coverings of coconut fibres (coir)	value	1. m ²	25%
		- Other, of pile construction, not made up :			
	5702.310	-- Of wool or fine animal hair	value	1. m ²	25%
	5702.320	-- Of man-made textile materials	value	1. m ²	25%
	5702.390	-- Of other textile materials	value	1. m ²	25%
		- Other, of pile construction, made up :			
	5702.410	-- Of wool or fine animal hair	value	1. m ²	25%
	5702.420	-- Of man-made textile materials	value	1. m ²	25%
	5702.490	-- Of other textile materials	value	1. m ²	25%
	5702.500	- Other, not of pile construction, not made up	value	1. m ²	25%
		- Other, not of pile construction, made up :			
	5702.910	-- Of wool or fine animal hair	value	1. m ²	25%
	5702.920	-- Of man-made textile materials	value	1. m ²	25%
	5702.990	-- Of other textile materials	value	1. m ²	25%
57.03		Carpets and other textile floor coverings (including turf), tufted, whether or not made up.			
	5703.100	- Of wool or fine animal hair	value	1. m ²	25%
		- Of nylon or other polyamides :			
	5703.210	-- Turf	value	1. m ²	25%
	5703.290	-- Other	value	1. m ²	25%
		- Of other man-made textile materials :			
	5703.310	-- Turf	value	1. m ²	25%
	5703.390	-- Other	value	1. m ²	25%
	5703.900	- Of other textile materials	value	1. m ²	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
	5704.100	- Tiles, having a maximum surface area of 0.3m ²	value	1. m ²	25%
	5704.200	- Tiles, having a maximum surface area exceeding 0.3 m ² but not exceeding 1 m ²	value	1. m ²	25%
	5704.900	- Other	value	1. m ²	25%
57.05	5705.000	Other carpets and other textile floor coverings, whether or not made up.	value	1. m ²	25%

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Chapter 58

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

Notes.

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
- 6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.			
	5801.100	- Of wool or fine animal hair	value	1. kg	25%
		- Of cotton :			
	5801.210	-- Uncut weft pile fabrics	value	1. kg	25%
	5801.220	-- Cut corduroy	value	1. kg	25%
	5801.230	-- Other weft pile fabrics	value	1. kg	25%
	5801.260	-- Chenille fabrics	value	1. kg	25%
	5801.270	-- Warp pile fabrics	value	1. kg	25%
		- Of man-made fibres :			
	5801.310	-- Uncut weft pile fabrics	value	1. kg	25%
	5801.320	-- Cut corduroy	value	1. kg	25%
	5801.330	-- Other weft pile fabrics	value	1. kg	25%
	5801.360	-- Chenille fabrics	value	1. kg	25%
	5801.370	-- Warp pile fabrics	value	1. kg	25%
	5801.900	- Of other textile materials	value	1. kg	25%
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5802.100	- Terry towelling and similar woven terry fabrics, of cotton	value	1. kg	25%
	5802.200	- Terry towelling and similar woven terry fabrics, of other textile materials	value	1. kg	25%
	5802.300	- Tufted textile fabrics	value	1. kg	25%
58.03	5803.000	Gauze, other than narrow fabrics of heading 58.06.	value	1. kg	25%
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.			
	5804.100	- Tulles and other net fabrics	value	1. kg	25%
		- Mechanically made lace :			
	5804.210	-- Of man-made fibres	value	1. kg	25%
	5804.290	-- Of other textile materials	value	1. kg	25%
	5804.300	- Hand-made lace	value	1. kg	25%
58.05	5805.000	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	value	1. kg	25%
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).			
	5806.100	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	value	1. kg	25%
	5806.200	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	value	1. kg	25%
		- Other woven fabrics :			
	5806.310	-- Of cotton	value	1. kg	25%
	5806.320	-- Of man-made fibres	value	1. kg	25%
	5806.390	-- Of other textile materials	value	1. kg	25%
	5806.400	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	value	1. kg	25%
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
	5807.100	- Woven	value	1. kg	25%
	5807.900	- Other	value	1. kg	25%
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
	5808.100	- Braids in the piece	value	1. kg	25%
	5808.900	- Other	value	1. kg	25%
58.09	5809.000	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	value	1. kg	25%
58.10		Embroidery in the piece, in strips or in motifs.			
	5810.100	- Embroidery without visible ground	value	1. kg	25%
		- Other embroidery :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5810.910	-- Of cotton	value	1. kg	25%
	5810.920	-- Of man-made fibres	value	1. kg	25%
	5810.990	-- Of other textile materials	value	1. kg	25%
58.11	5811.000	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	value	1. kg	25%

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Chapter 59

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

Notes.

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

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).
- 5.- For the purposes of heading 59.06, the expression “rubberised textile fabrics” means :
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than 1,500 g/m²; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.
- 6.- Heading 59.07 does not apply to :
 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

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- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

7.- Heading 59.10 does not apply to :

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

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

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
59.01		Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
	5901.100	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	value	1. kg	25%
	5901.900	- Other	value	1. kg	25%
59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
	5902.100	- Of nylon or other polyamides	value	1. kg	25%
	5902.200	- Of polyesters	value	1. kg	25%
	5902.900	- Other	value	1. kg	25%
59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	5903.100	- With poly(vinyl chloride)	value	1. kg	25%
	5903.200	- With polyurethane	value	1. kg	25%
	5903.900	- Other	value	1. kg	25%
59.04		Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
	5904.100	- Linoleum	value	1. m ² 2. kg	25%
	5904.900	- Other	value	1. m ² 2. kg	25%
59.05	5905.000	Textile wall coverings.	value	1. m ² 2. kg	25%
59.06		Rubberised textile fabrics, other than those of heading 59.02.			
	5906.100	- Adhesive tape of a width not exceeding 20cm	value	1. kg	25%
		- Other :			
	5906.910	-- Knitted or crocheted	value	1. kg	25%
	5906.990	-- Other	value	1. kg	25%
59.07	5907.000	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	value	1. kg	25%
59.08	5908.000	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	value	1. kg	25%
59.09	5909.000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	value	1. kg	25%
59.10	5910.000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	value	1. kg	25%
59.11		Textile products and articles, for technical uses, specified in Note 8 to this Chapter.			
	5911.100	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	value	1. kg	25%
	5911.200	- Bolting cloth, whether or not made up	value	1. kg	25%
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) :			
	5911.310	-- Weighing less than 650 g/m ²	value	1. kg	25%
	5911.320	-- Weighing 650 g/m ² or more	value	1. kg	25%
	5911.400	- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	value	1. kg	25%
	5911.900	- Other	value	1. kg	25%

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Chapter 60

Knitted or crocheted fabrics

Notes.

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

Subheading Note.

- 1.- Subheading 6005.35 covers fabrics of polyethylene monofilament or of polyester multifilament, weighing not less than 30 g/m² and not more than 55 g/m², having a mesh size of not less than 20 holes/cm² and not more than 100 holes/cm², and impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
60.01		Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.			
	6001.100	- “Long pile” fabrics	value	1. kg	25%
		- Looped pile fabrics :			
	6001.210	-- Of cotton	value	1. kg	10%
	6001.220	-- Of man-made fibres	value	1. kg	25%
	6001.290	-- Of other textile materials	value	1. kg	25%
		- Other :			
	6001.910	-- Of cotton	value	1. kg	10%
	6001.920	-- Of man-made fibres	value	1. kg	25%
	6001.990	-- Of other textile materials	value	1. kg	25%
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
	6002.400	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	value	1. kg	25%
	6002.900	- Other	value	1. kg	25%
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.			
	6003.100	- Of wool or fine animal hair	value	1. kg	10%
	6003.200	- Of cotton	value	1. kg	10%
	6003.300	- Of synthetic fibres	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6003.400	- Of artificial fibres	value	1. kg	25%
	6003.900	- Other	value	1. kg	25%
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
	6004.100	- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	value	1. kg	25%
	6004.900	- Other	value	1. kg	25%
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.			
		- Of cotton :			
	6005.210	-- Unbleached or bleached	value	1. kg	10%
	6005.220	-- Dyed	value	1. kg	10%
	6005.230	-- Of yarns of different colours	value	1. kg	10%
	6005.240	-- Printed	value	1. kg	10%
		- Of synthetic fibres :			
	6005.350	-- Fabrics specified in Subheading Note 1 to this Chapter	value	1. kg	25%
	6005.360	-- Other, unbleached or bleached	value	1. kg	25%
	6005.370	-- Other, dyed	value	1. kg	25%
	6005.380	-- Other, of yarns of different colours	value	1. kg	25%
	6005.390	-- Other, printed	value	1. kg	25%
		- Of artificial fibres :			
	6005.410	-- Unbleached or bleached	value	1. kg	25%
	6005.420	-- Dyed	value	1. kg	25%
	6005.430	-- Of yarns of different colours	value	1. kg	25%
	6005.440	-- Printed	value	1. kg	25%
	6005.90	- Other			
	6005.901	--- Of wool or fine animal hair	value	1. kg	10%
	6005.909	--- Other	value	1. kg	25%
60.06		Other knitted or crocheted fabrics.			
	6006.100	- Of wool or fine animal hair	value	1. kg	10%
		- Of cotton :			
	6006.210	-- Unbleached or bleached	value	1. kg	10%
	6006.220	-- Dyed	value	1. kg	10%
	6006.230	-- Of yarns of different colours	value	1. kg	10%
	6006.240	-- Printed	value	1. kg	10%
		- Of synthetic fibres :			
	6006.310	-- Unbleached or bleached	value	1. kg	25%
	6006.320	-- Dyed	value	1. kg	25%
	6006.330	-- Of yarns of different colours	value	1. kg	25%
	6006.340	-- Printed	value	1. kg	25%
		- Of artificial fibres :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6006.410	-- Unbleached or bleached	value	1. kg	25%
	6006.420	-- Dyed	value	1. kg	25%
	6006.430	-- Of yarns of different colours	value	1. kg	25%
	6006.440	-- Printed	value	1. kg	25%
	6006.900	- Other	value	1. kg	25%

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Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover :

- (a) Goods of heading 62.12;
- (b) Worn clothing or other worn articles of heading 63.09; or
- (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04 :

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

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

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

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

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

- (b) The term “ensemble” means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

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

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

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

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

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- 5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
- 6.- For the purposes of heading 61.11 :
- (a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;
- (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
- 7.- For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :
- (a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
- 8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
- 9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.
- Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
- 10.- Articles of this Chapter may be made of metal thread.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
	6101.200	- Of cotton	value	1. u	6.5%
	6101.300	- Of man-made fibres	value	1. u	6.5%
	6101.900	- Of other textile materials	value	1. u	6.5%
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
	6102.100	- Of wool or fine animal hair	value	1. u	6.5%
	6102.200	- Of cotton	value	1. u	6.5%
	6102.300	- Of man-made fibres	value	1. u	6.5%
	6102.900	- Of other textile materials	value	1. u	6.5%
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6103.100	- Suits	value	1. u	6.5%
		- Ensembles :			
	6103.220	-- Of cotton	value	1. u	6.5%
	6103.230	-- Of synthetic fibres	value	1. u	6.5%
	6103.290	-- Of other textile materials	value	1. u	6.5%
		- Jackets and blazers :			
	6103.310	-- Of wool or fine animal hair	value	1. u	6.5%
	6103.320	-- Of cotton	value	1. u	6.5%
	6103.330	-- Of synthetic fibres	value	1. u	6.5%
	6103.390	-- Of other textile materials	value	1. u	6.5%
		- Trousers, bib and brace overalls, breeches and shorts :			
	6103.410	-- Of wool or fine animal hair	value	1. u	6.5%
	6103.420	-- Of cotton	value	1. u	6.5%
	6103.430	-- Of synthetic fibres	value	1. u	6.5%
	6103.490	-- Of other textile materials	value	1. u	6.5%
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
		- Suits :			
	6104.130	-- Of synthetic fibres	value	1. u	6.5%
	6104.190	-- Of other textile materials	value	1. u	6.5%
		- Ensembles :			
	6104.220	-- Of cotton	value	1. u	6.5%
	6104.230	-- Of synthetic fibres	value	1. u	6.5%
	6104.290	-- Of other textile materials	value	1. u	6.5%
		- Jackets and blazers :			
	6104.310	-- Of wool or fine animal hair	value	1. u	6.5%
	6104.320	-- Of cotton	value	1. u	6.5%
	6104.330	-- Of synthetic fibres	value	1. u	6.5%
	6104.390	-- Of other textile materials	value	1. u	6.5%
		- Dresses :			
	6104.410	-- Of wool or fine animal hair	value	1. u	6.5%
	6104.420	-- Of cotton	value	1. u	6.5%
	6104.430	-- Of synthetic fibres	value	1. u	6.5%
	6104.440	-- Of artificial fibres	value	1. u	6.5%
	6104.490	-- Of other textile materials	value	1. u	6.5%
		- Skirts and divided skirts :			
	6104.510	-- Of wool or fine animal hair	value	1. u	6.5%
	6104.520	-- Of cotton	value	1. u	6.5%
	6104.530	-- Of synthetic fibres	value	1. u	6.5%
	6104.590	-- Of other textile materials	value	1. u	6.5%
		- Trousers, bib and brace overalls, breeches and shorts :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6104.610	-- Of wool or fine animal hair	value	1. u	6.5%
	6104.620	-- Of cotton	value	1. u	6.5%
	6104.630	-- Of synthetic fibres	value	1. u	6.5%
	6104.690	-- Of other textile materials	value	1. u	6.5%
61.05		Men's or boys' shirts, knitted or crocheted.			
	6105.100	- Of cotton	value	1. u	6.5%
	6105.200	- Of man-made fibres	value	1. u	6.5%
	6105.900	- Of other textile materials	value	1. u	6.5%
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
	6106.100	- Of cotton	value	1. u	6.5%
	6106.200	- Of man-made fibres	value	1. u	6.5%
	6106.900	- Of other textile materials	value	1. u	6.5%
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
		- Underpants and briefs :			
	6107.110	-- Of cotton	value	1. u	6.5%
	6107.120	-- Of man-made fibres	value	1. u	6.5%
	6107.190	-- Of other textile materials	value	1. u	6.5%
		- Nightshirts and pyjamas :			
	6107.210	-- Of cotton	value	1. u	6.5%
	6107.220	-- Of man-made fibres	value	1. u	6.5%
	6107.290	-- Of other textile materials	value	1. u	6.5%
		- Other :			
	6107.910	-- Of cotton	value	1. u	6.5%
	6107.990	-- Of other textile materials	value	1. u	6.5%
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
		- Slips and petticoats :			
	6108.110	-- Of man-made fibres	value	1. u	6.5%
	6108.190	-- Of other textile materials	value	1. u	6.5%
		- Briefs and panties :			
	6108.210	-- Of cotton	value	1. u	6.5%
	6108.220	-- Of man-made fibres	value	1. u	6.5%
	6108.290	-- Of other textile materials	value	1. u	6.5%
		- Nightdresses and pyjamas :			
	6108.310	-- Of cotton	value	1. u	6.5%
	6108.320	-- Of man-made fibres	value	1. u	6.5%
	6108.390	-- Of other textile materials	value	1. u	6.5%
		- Other :			
	6108.910	-- Of cotton	value	1. u	6.5%
	6108.920	-- Of man-made fibres	value	1. u	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6108.990	-- Of other textile materials	value	1. u	6.5%
61.09		T-shirts, singlets and other vests, knitted or crocheted.			
	6109.100	- Of cotton	value	1. u	6.5%
	6109.900	- Of other textile materials	value	1. u	6.5%
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
		- Of wool or fine animal hair :			
	6110.110	-- Of wool	value	1. u	6.5%
	6110.120	-- Of Kashmir (cashmere) goats	value	1. u	6.5%
	6110.190	-- Other	value	1. u	6.5%
	6110.200	- Of cotton	value	1. u	6.5%
	6110.300	- Of man-made fibres	value	1. u	6.5%
	6110.900	- Of other textile materials	value	1. u	6.5%
61.11		Babies' garments and clothing accessories, knitted or crocheted.			
	6111.200	- Of cotton	value	1. kg	6.5%
	6111.300	- Of synthetic fibres	value	1. kg	6.5%
	6111.900	- Of other textile materials	value	1. kg	6.5%
61.12		Track suits, ski suits and swimwear, knitted or crocheted.			
		- Track suits :			
	6112.110	-- Of cotton	value	1. u	6.5%
	6112.120	-- Of synthetic fibres	value	1. u	6.5%
	6112.190	-- Of other textile materials	value	1. u	6.5%
	6112.200	- Ski suits	value	1. u	6.5%
		- Men's or boys' swimwear :			
	6112.310	-- Of synthetic fibres	value	1. u	6.5%
	6112.390	-- Of other textile materials	value	1. u	6.5%
		- Women's or girls' swimwear :			
	6112.410	-- Of synthetic fibres	value	1. u	6.5%
	6112.490	-- Of other textile materials	value	1. u	6.5%
61.13	6113.000	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	value	1. kg	6.5%
61.14		Other garments, knitted or crocheted.			
	6114.200	- Of cotton	value	1. kg	6.5%
	6114.300	- Of man-made fibres	value	1. kg	6.5%
	6114.900	- Of other textile materials	value	1. kg	6.5%
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			
	6115.100	- Graduated compression hosiery (for example, stockings for varicose veins)	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Other panty hose and tights :			
	6115.210	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	value	1. kg	6.5%
	6115.220	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	value	1. kg	6.5%
	6115.290	-- Of other textile materials	value	1. kg	6.5%
	6115.300	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	value	1. kg	6.5%
		- Other :			
	6115.940	-- Of wool or fine animal hair	value	1. kg	6.5%
	6115.950	-- Of cotton	value	1. kg	6.5%
	6115.960	-- Of synthetic fibres	value	1. kg	6.5%
	6115.990	-- Of other textile materials	value	1. kg	6.5%
61.16		Gloves, mittens and mitts, knitted or crocheted.			
	6116.100	- Impregnated, coated, covered or laminated with plastics or rubber	value	1. kg	6.5%
		- Other :			
	6116.910	-- Of wool or fine animal hair	value	1. kg	6.5%
	6116.920	-- Of cotton	value	1. kg	6.5%
	6116.930	-- Of synthetic fibres	value	1. kg	6.5%
	6116.990	-- Of other textile materials	value	1. kg	6.5%
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
	6117.100	- Shawls, scarves, mufflers, mantillas, veils and the like	value	1. u 2. kg	6.5%
	6117.800	- Other accessories	value	1. kg	6.5%
	6117.900	- Parts	value	1. kg	6.5%

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Chapter 62

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

Notes.

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

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

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

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

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

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
 - evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
 - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.
- (b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :
 - one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

- 4.- Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments.

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

- 5.- For the purposes of heading 62.09 :

- (a) The expression “babies' garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;

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- (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
- 6.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
- 7.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :
- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising :
- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.
- The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.
- All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.
- 8.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
- 9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.
- Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.
- 10.- Articles of this Chapter may be made of metal thread.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.			
	6201.200	- Of wool or fine animal hair	value	1. u	6.5%
	6201.300	- Of cotton	value	1. u	6.5%
	6201.400	- Of man-made fibres	value	1. u	6.5%
	6201.900	- Of other textile materials	value	1. u	6.5%
62.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.			
	6202.200	- Of wool or fine animal hair	value	1. u	6.5%
	6202.300	- Of cotton	value	1. u	6.5%
	6202.400	- Of man-made fibres	value	1. u	6.5%
	6202.900	- Of other textile materials	value	1. u	6.5%
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
		- Suits :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6203.110	-- Of wool or fine animal hair	value	1. u	6.5%
	6203.120	-- Of synthetic fibres	value	1. u	6.5%
	6203.190	-- Of other textile materials	value	1. u	6.5%
		- Ensembles :			
	6203.220	-- Of cotton	value	1. u	6.5%
	6203.230	-- Of synthetic fibres	value	1. u	6.5%
	6203.290	-- Of other textile materials	value	1. u	6.5%
		- Jackets and blazers :			
	6203.310	-- Of wool or fine animal hair	value	1. u	6.5%
	6203.320	-- Of cotton	value	1. u	6.5%
	6203.330	-- Of synthetic fibres	value	1. u	6.5%
	6203.390	-- Of other textile materials	value	1. u	6.5%
		- Trousers, bib and brace overalls, breeches and shorts :			
	6203.410	-- Of wool or fine animal hair	value	1. u	6.5%
	6203.420	-- Of cotton	value	1. u	6.5%
	6203.430	-- Of synthetic fibres	value	1. u	6.5%
	6203.490	-- Of other textile materials	value	1. u	6.5%
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
		- Suits :			
	6204.110	-- Of wool or fine animal hair	value	1. u	6.5%
	6204.120	-- Of cotton	value	1. u	6.5%
	6204.130	-- Of synthetic fibres	value	1. u	6.5%
	6204.190	-- Of other textile materials	value	1. u	6.5%
		- Ensembles :			
	6204.210	-- Of wool or fine animal hair	value	1. u	6.5%
	6204.220	-- Of cotton	value	1. u	6.5%
	6204.230	-- Of synthetic fibres	value	1. u	6.5%
	6204.290	-- Of other textile materials	value	1. u	6.5%
		- Jackets and blazers :			
	6204.310	-- Of wool or fine animal hair	value	1. u	6.5%
	6204.320	-- Of cotton	value	1. u	6.5%
	6204.330	-- Of synthetic fibres	value	1. u	6.5%
	6204.390	-- Of other textile materials	value	1. u	6.5%
		- Dresses :			
	6204.410	-- Of wool or fine animal hair	value	1. u	6.5%
	6204.420	-- Of cotton	value	1. u	6.5%
	6204.430	-- Of synthetic fibres	value	1. u	6.5%
	6204.440	-- Of artificial fibres	value	1. u	6.5%
	6204.490	-- Of other textile materials	value	1. u	6.5%
		- Skirts and divided skirts :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6204.510	-- Of wool or fine animal hair	value	1. u	6.5%
	6204.520	-- Of cotton	value	1. u	6.5%
	6204.530	-- Of synthetic fibres	value	1. u	6.5%
	6204.590	-- Of other textile materials	value	1. u	6.5%
		- Trousers, bib and brace overalls, breeches and shorts :			
	6204.610	-- Of wool or fine animal hair	value	1. u	6.5%
	6204.620	-- Of cotton	value	1. u	6.5%
	6204.630	-- Of synthetic fibres	value	1. u	6.5%
	6204.690	-- Of other textile materials	value	1. u	6.5%
62.05		Men's or boys' shirts.			
	6205.200	- Of cotton	value	1. u	6.5%
	6205.300	- Of man-made fibres	value	1. u	6.5%
	6205.900	- Of other textile materials	value	1. u	6.5%
62.06		Women's or girls' blouses, shirts and shirt-blouses.			
	6206.100	- Of silk or silk waste	value	1. u	6.5%
	6206.200	- Of wool or fine animal hair	value	1. u	6.5%
	6206.300	- Of cotton	value	1. u	6.5%
	6206.400	- Of man-made fibres	value	1. u	6.5%
	6206.900	- Of other textile materials	value	1. u	6.5%
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
		- Underpants and briefs :			
	6207.110	-- Of cotton	value	1. u	6.5%
	6207.190	-- Of other textile materials	value	1. u	6.5%
		- Nightshirts and pyjamas :			
	6207.210	-- Of cotton	value	1. u	6.5%
	6207.220	-- Of man-made fibres	value	1. u	6.5%
	6207.290	-- Of other textile materials	value	1. u	6.5%
		- Other :			
	6207.910	-- Of cotton	value	1. kg 2. u	6.5%
	6207.990	-- Of other textile materials	value	1. kg 2. u	6.5%
62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles.			
		- Slips and petticoats :			
	6208.110	-- Of man-made fibres	value	1. u	6.5%
	6208.190	-- Of other textile materials	value	1. u	6.5%
		- Nightdresses and pyjamas :			
	6208.210	-- Of cotton	value	1. u	6.5%
	6208.220	-- Of man-made fibres	value	1. u	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6208.290	-- Of other textile materials	value	1. u	6.5%
		- Other :			
	6208.910	-- Of cotton	value	1. kg 2. u	6.5%
	6208.920	-- Of man-made fibres	value	1. kg 2. u	6.5%
	6208.990	-- Of other textile materials	value	1. kg 2. u	6.5%
62.09		Babies' garments and clothing accessories.			
	6209.200	- Of cotton	value	1. kg	6.5%
	6209.300	- Of synthetic fibres	value	1. kg	6.5%
	6209.900	- Of other textile materials	value	1. kg	6.5%
62.10		Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.			
	6210.100	- Of fabrics of heading 56.02 or 56.03	value	1. kg 2. u	6.5%
	6210.200	- Other garments, of the type described in heading 62.01	value	1. u	6.5%
	6210.300	- Other garments, of the type described in heading 62.02	value	1. u	6.5%
	6210.400	- Other men's or boys' garments	value	1. kg 2. u	6.5%
	6210.500	- Other women's or girls' garments	value	1. kg 2. u	6.5%
62.11		Track suits, ski suits and swimwear; other garments.			
		- Swimwear :			
	6211.110	-- Men's or boys'	value	1. u	6.5%
	6211.120	-- Women's or girls'	value	1. u	6.5%
	6211.200	- Ski suits	value	1. u	6.5%
		- Other garments, men's or boys' :			
	6211.320	-- Of cotton	value	1. kg 2. u	6.5%
	6211.330	-- Of man-made fibres	value	1. kg 2. u	6.5%
	6211.390	-- Of other textile materials	value	1. kg 2. u	6.5%
		- Other garments, women's or girls' :			
	6211.420	-- Of cotton	value	1. kg 2. u	6.5%
	6211.430	-- Of man-made fibres	value	1. kg 2. u	6.5%
	6211.490	-- Of other textile materials	value	1. kg 2. u	6.5%
62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
	6212.100	- Brassières	value	1. kg	6.5%
	6212.200	- Girdles and panty-girdles	value	1. kg	6.5%
	6212.300	- Corselettes	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6212.900	- Other	value	1. kg	6.5%
62.13		Handkerchiefs.			
	6213.200	- Of cotton	value	1. kg	6.5%
	6213.900	- Of other textile materials	value	1. kg	6.5%
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.			
	6214.100	- Of silk or silk waste	value	1. u	6.5%
	6214.200	- Of wool or fine animal hair	value	1. u	6.5%
	6214.300	- Of synthetic fibres	value	1. u	6.5%
	6214.400	- Of artificial fibres	value	1. u	6.5%
	6214.900	- Of other textile materials	value	1. u	6.5%
62.15		Ties, bow ties and cravats.			
	6215.100	- Of silk or silk waste	value	1. kg	6.5%
	6215.200	- Of man-made fibres	value	1. kg	6.5%
	6215.900	- Of other textile materials	value	1. kg	6.5%
62.16	6216.000	Gloves, mittens and mitts.	value	1. kg	6.5%
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.			
	6217.100	- Accessories	value	1. kg	6.5%
	6217.900	- Parts	value	1. kg	6.5%

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Chapter 63

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

Notes.

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

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

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

Subheading Note.

- 1.- Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN, ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- OTHER MADE UP TEXTILE ARTICLES			
63.01		Blankets and travelling rugs.			
	6301.100	- Electric blankets	value	1. u	15%
	6301.200	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	value	1. kg	15%
	6301.300	- Blankets (other than electric blankets) and travelling rugs, of cotton	value	1. kg	15%
	6301.400	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	value	1. kg	15%
	6301.900	- Other blankets and travelling rugs	value	1. kg	15%
63.02		Bed linen, table linen, toilet linen and kitchen linen.			
	6302.100	- Bed linen, knitted or crocheted	value	1. kg	15%
		- Other bed linen, printed :			
	6302.210	-- Of cotton	value	1. kg	15%
	6302.220	-- Of man-made fibres	value	1. kg	15%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6302.290	-- Of other textile materials	value	1. kg	15%
		- Other bed linen :			
	6302.310	-- Of cotton	value	1. kg	15%
	6302.320	-- Of man-made fibres	value	1. kg	15%
	6302.390	-- Of other textile materials	value	1. kg	15%
	6302.400	- Table linen, knitted or crocheted	value	1. kg	15%
		- Other table linen :			
	6302.510	-- Of cotton	value	1. kg	15%
	6302.530	-- Of man-made fibres	value	1. kg	15%
	6302.59	-- Of other textile materials :			
	6302.591	--- Of flax	value	1. kg	6.5%
	6302.599	--- Other	value	1. kg	15%
	6302.600	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	value	1. kg	15%
		- Other :			
	6302.910	-- Of cotton	value	1. kg	15%
	6302.930	-- Of man-made fibres	value	1. kg	15%
	6302.990	-- Of other textile materials	value	1. kg	15%
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.			
		- Knitted or crocheted :			
	6303.120	-- Of synthetic fibres	value	1. kg	15%
	6303.190	-- Of other textile materials	value	1. kg	15%
		- Other :			
	6303.910	-- Of cotton	value	1. kg	15%
	6303.920	-- Of synthetic fibres	value	1. kg	15%
	6303.990	-- Of other textile materials	value	1. kg	15%
63.04		Other furnishing articles, excluding those of heading 94.04.			
		- Bedspreads :			
	6304.110	-- Knitted or crocheted	value	1. kg	15%
	6304.190	-- Other	value	1. kg	15%
	6304.200	- Bed nets, specified in Subheading Note 1 to this Chapter	value	1. kg	15%
		- Other :			
	6304.910	-- Knitted or crocheted	value	1. kg	15%
	6304.920	-- Not knitted or crocheted, of cotton	value	1. kg	15%
	6304.930	-- Not knitted or crocheted, of synthetic fibres	value	1. kg	15%
	6304.990	-- Not knitted or crocheted, of other textile materials	value	1. kg	15%
63.05		Sacks and bags, of a kind used for the packing of goods.			
	6305.100	- Of jute or of other textile bast fibres of heading 53.03	value	1. kg	25%
	6305.200	- Of cotton	value	1. kg	25%
		- Of man-made textile materials :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6305.320	-- Flexible intermediate bulk containers	value	1. kg	25%
	6305.330	-- Other, of polyethylene or polypropylene strip or the like	value	1. kg	25%
	6305.390	-- Other	value	1. kg	25%
	6305.900	- Of other textile materials	value	1. kg	25%
63.06		Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.			
		- Tarpaulins, awnings and sunblinds :			
	6306.120	-- Of synthetic fibres	value	1. kg	25%
	6306.190	-- Of other textile materials	value	1. kg	25%
		- Tents (including temporary canopies and similar articles) :			
	6306.220	-- Of synthetic fibres	value	1. kg	25%
	6306.290	-- Of other textile materials	value	1. kg	25%
	6306.300	- Sails	value	1. kg	25%
	6306.400	- Pneumatic mattresses	value	1. kg	25%
	6306.900	- Other	value	1. kg	25%
63.07		Other made up articles, including dress patterns.			
	6307.100	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	value	1. kg	25%
	6307.200	- Life-jackets and life-belts	value	1. kg	25%
	6307.900	- Other	value	1. kg	25%
		II.- SETS			
63.08	6308.000	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	value	1. kg	25%
		III.- WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
63.09	6309.000	Worn clothing and other worn articles.	value	1. kg	6.5%
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.			
	6310.100	- Sorted	value	1. kg	25%
	6310.900	- Other	value	1. kg	25%

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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.

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

Subheading Note.

- 1.- For the purposes of subheadings 6402.120, 6402.190, 6403.120, 6403.190 and 6404.110, the expression “sports footwear” applies only to :
 - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.
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BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
64.01		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.			
	6401.100	- Footwear incorporating a protective metal toe-cap	value	1. 2u	6.5%
		- Other footwear :			
	6401.920	-- Covering the ankle but not covering the knee	value	1. 2u	6.5%
	6401.990	-- Other	value	1. 2u	6.5%
64.02		Other footwear with outer soles and uppers of rubber or plastics.			
		- Sports footwear :			
	6402.120	-- Ski-boots, cross-country ski footwear and snowboard boots	value	1. 2u	6.5%
	6402.190	-- Other	value	1. 2u	6.5%
	6402.200	- Footwear with upper straps or thongs assembled to the sole by means of plugs	value	1. 2u	6.5%
		- Other footwear :			
	6402.910	-- Covering the ankle	value	1. 2u	6.5%
	6402.990	-- Other	value	1. 2u	6.5%
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
		- Sports footwear :			
	6403.120	-- Ski-boots, cross-country ski footwear and snowboard boots	value	1. 2u	6.5%
	6403.190	-- Other	value	1. 2u	6.5%
	6403.200	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	value	1. 2u	6.5%
	6403.400	- Other footwear, incorporating a protective metal toe-cap	value	1. 2u	6.5%
		- Other footwear with outer soles of leather :			
	6403.510	-- Covering the ankle	value	1. 2u	6.5%
	6403.590	-- Other	value	1. 2u	6.5%
		- Other footwear :			
	6403.910	-- Covering the ankle	value	1. 2u	6.5%
	6403.990	-- Other	value	1. 2u	6.5%
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
		- Footwear with outer soles of rubber or plastics :			
	6404.110	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	value	1. 2u	6.5%
	6404.190	-- Other	value	1. 2u	6.5%
	6404.200	- Footwear with outer soles of leather or composition leather	value	1. 2u	6.5%
64.05		Other footwear.			
	6405.100	- With uppers of leather or composition leather	value	1. 2u	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	6405.200	- With uppers of textile materials	value	1. 2u	6.5%
	6405.900	- Other	value	1. 2u	6.5%
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
	6406.100	- Uppers and parts thereof, other than stiffeners	value	1. kg	12.5%
	6406.200	- Outer soles and heels, of rubber or plastics	value	1. kg	12.5%
	6406.900	- Other	value	1. kg	12.5%

BERMUDA CUSTOMS TARIFF

Chapter 65

Headgear and parts thereof

Notes.

1.- This Chapter does not cover:

- (a) Worn headgear of heading 63.09;
- (b) Asbestos headgear (heading 68.12); or
- (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
65.01	6501.000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	value	1. kg	25%
65.02	6502.000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	value	1. kg	25%
[65.03]					
65.04	6504.000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	value	1. kg	25%
65.05	6505.000	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	value	1. kg	25%
65.06		Other headgear, whether or not lined or trimmed.			
	6506.100	- Safety headgear	value	1. u	25%
		- Other :			
	6506.910	-- Of rubber or of plastics	value	1. kg 2. u	25%
	6506.990	-- Of other materials	value	1. kg 2. u	25%
65.07	6507.000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	value	1. kg	25%

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Chapter 66

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

Notes.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).			
	6601.100	- Garden or similar umbrellas	value	1. u	25%
		- Other :			
	6601.910	-- Having a telescopic shaft	value	1. u	25%
	6601.990	-- Other	value	1. u	25%
66.02	6602.000	Walking-sticks, seat-sticks, whips, riding-crops and the like.	value	1. u	25%
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.			
	6603.200	- Umbrella frames, including frames mounted on shafts (sticks)	value	1. kg	25%
	6603.900	- Other	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

Chapter 67

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

Notes.

1.- This Chapter does not cover:

- (a) Straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2.- Heading 67.01 does not cover :

- (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
- (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3.- Heading 67.02 does not cover :

- (a) Articles of glass (Chapter 70); or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
67.01	6701.000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	value	1. kg	25%
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
	6702.100	- Of plastics	value	1. kg	25%
	6702.900	- Of other materials	value	1. kg	25%
67.03	6703.000	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	value	1. kg	25%
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
		- Of synthetic textile materials :			
	6704.110	-- Complete wigs	value	1. kg	25%
	6704.190	-- Other	value	1. kg	25%
	6704.200	- Of human hair	value	1. kg	25%
	6704.900	- Of other materials	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

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.

1.- This Chapter does not cover:

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils), heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
68.01	6801.000	Setts, curbstones and flagstones, of natural stone (except slate).	value	1. kg	25%
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
	6802.100	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :			
	6802.210	-- Marble, travertine and alabaster	value	1. kg	25%
	6802.230	-- Granite	value	1. kg	25%
	6802.290	-- Other stone	value	1. kg	25%
		- Other :			
	6802.910	-- Marble, travertine and alabaster	value	1. kg	25%
	6802.920	-- Other calcareous stone	value	1. kg	25%
	6802.930	-- Granite	value	1. kg	25%
	6802.990	-- Other stone	value	1. kg	25%
68.03	6803.000	Worked slate and articles of slate or of agglomerated slate.	value	1. kg	25%
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
	6804.100	- Millstones and grindstones for milling, grinding or pulping	value	1. kg	25%
		- Other millstones, grindstones, grinding wheels and the like :			
	6804.210	-- Of agglomerated synthetic or natural diamond	value	1. kg	25%
	6804.220	-- Of other agglomerated abrasives or of ceramics	value	1. kg	25%
	6804.230	-- Of natural stone	value	1. kg	25%
	6804.300	- Hand sharpening or polishing stones	value	1. kg	25%
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
	6805.100	- On a base of woven textile fabric only	value	1. kg	25%
	6805.200	- On a base of paper or paperboard only	value	1. kg	25%
	6805.300	- On a base of other materials	value	1. kg	25%
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.			
	6806.100	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	value	1. kg	25%
	6806.200	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	value	1. kg	25%
	6806.900	- Other	value	1. kg	25%
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).			
	6807.100	- In rolls	value	1. kg	25%
	6807.900	- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
68.08	6808.000	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.	value	1. kg	25%
68.09		Articles of plaster or of compositions based on plaster.			
		- Boards, sheets, panels, tiles and similar articles, not ornamented :			
	6809.110	-- Faced or reinforced with paper or paperboard only	value	1. kg	25%
	6809.190	-- Other	value	1. kg	25%
	6809.900	- Other articles	value	1. kg	25%
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
		- Tiles, flagstones, bricks and similar articles :			
	6810.110	-- Building blocks and bricks	value	1. kg	25%
	6810.190	-- Other	value	1. kg	25%
		- Other articles :			
	6810.910	-- Prefabricated structural components for building or civil engineering	value	1. kg	25%
	6810.990	-- Other	value	1. kg	25%
68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.			
	6811.400	- Containing asbestos	value	1. kg	25%
		- Not containing asbestos :			
	6811.810	-- Corrugated sheets	value	1. kg	25%
	6811.820	-- Other sheets, panels, tiles and similar articles	value	1. kg	25%
	6811.890	-- Other articles	value	1. kg	25%
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.			
	6812.800	- Of crocidolite	value	1. kg	25%
		- Other :			
	6812.910	-- Clothing, clothing accessories, footwear and headgear	value	1. kg	6.5%
	6812.990	-- Other	value	1. kg	25%
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
	6813.200	- Containing asbestos	value	1. kg	35%
		- Not containing asbestos :			
	6813.810	-- Brake linings and pads	value	1. kg	35%
	6813.890	-- Other	value	1. kg	35%
68.14		Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
68.15	6814.100	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	value	1. kg	25%
	6814.900	- Other	value	1. kg	25%
		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
		- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :			
	6815.110	-- Carbon fibres	value	1. kg	25%
	6815.120	-- Fabrics of carbon fibres	value	1. kg	25%
	6815.130	-- Other articles of carbon fibres	value	1. kg	25%
	6815.190	-- Other	value	1. kg	25%
	6815.200	- Articles of peat	value	1. kg	25%
		- Other articles :			
	6815.910	-- Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	value	1. kg	25%
	6815.990	-- Other	value	1. kg	25%

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Chapter 69

Ceramic products

Notes.

1.- This Chapter applies only to ceramic products which have been fired after shaping :

- (a) Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03;
- (b) Articles heated to temperatures less than 800 °C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
- (c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, *inter alia*, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2.- This Chapter does not cover:

- (a) Products of heading 28.44;
- (b) Articles of heading 68.04;
- (c) Articles of Chapter 71 (for example, imitation jewellery);
- (d) Cermets of heading 81.13;
- (e) Articles of Chapter 82;
- (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (g) Artificial teeth (heading 90.21);
- (h) Articles of Chapter 91 (for example, clocks and clock cases);
- (i) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
- (m) Articles of Chapter 97 (for example, works of art).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
69.01	6901.000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	value	1. kg	25%
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
	6902.100	- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	value	1. kg	25%
	6902.200	- Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	value	1. kg	25%
	6902.900	- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and slide gates), other than those of siliceous fossil meals or of similar siliceous earths.			
	6903.100	- Containing, by weight, more than 50 % of free carbon	value	1. kg	25%
	6903.200	- Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	value	1. kg	25%
	6903.900	- Other	value	1. kg	25%
		II.- OTHER CERAMIC PRODUCTS			
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
	6904.100	- Building bricks	value	1. 1000u 2. 100u	25%
	6904.900	- Other	value	1. kg 2. 100u	25%
69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			
	6905.100	- Roofing tiles	value	1. kg	25%
	6905.900	- Other	value	1. kg	25%
69.06	6906.000	Ceramic pipes, conduits, guttering and pipe fittings.	value	1. kg	25%
69.07		Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.			
		- Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :			
	6907.210	-- Of a water absorption coefficient by weight not exceeding 0.5%	value	1. m ²	25%
	6907.220	-- Of a water absorption coefficient by weight exceeding 0.5 % but not exceeding 10 %	value	1. m ²	25%
	6907.230	-- Of a water absorption coefficient by weight exceeding 10 %	value	1. m ²	25%
	6907.300	- Mosaic cubes and the like, other than those of subheading 6907.40	value	1. m ²	25%
	6907.400	- Finishing ceramics	value	1. m ²	25%
[69.08]					
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.			
		- Ceramic wares for laboratory, chemical or other technical uses :			
	6909.110	-- Of porcelain or china	value	1. kg	25%
	6909.120	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	value	1. kg	25%
	6909.190	-- Other	value	1. kg	25%
	6909.900	- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
	6910.100	- Of porcelain or china	value	1. u	25%
	6910.900	- Other	value	1. u	25%
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
	6911.100	- Tableware and kitchenware	value	1. kg	0%
	6911.900	- Other	value	1. kg	25%
69.12	6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			
	6912.001	--- Ceramic tableware and kitchenware	value	1. kg	0%
	6912.009	--- Other	value	1. kg	25%
69.13		Statuettes and other ornamental ceramic articles.			
	6913.100	- Of porcelain or china	value	1. kg	6.5%
	6913.900	- Other	value	1. kg	6.5%
69.14		Other ceramic articles.			
	6914.100	- Of porcelain or china	value	1. kg	25%
	6914.900	- Other	value	1. kg	25%

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Chapter 70

Glass and glassware

Notes.

1.- This Chapter does not cover:

- (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
- (b) Articles of Chapter 71 (for example, imitation jewellery);
- (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of Chapters 86 to 88 ;
- (e) Front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of Chapters 86 to 88 ;
- (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
- (g) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;
- (h) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (ij) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2.- For the purposes of headings 70.03, 70.04 and 70.05 :

- (a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;
- (b) cutting to shape does not affect the classification of glass in sheets;
- (c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4.- For the purposes of heading 70.19, the expression “glass wool” means :

- (a) Mineral wools with a silica (SiO₂) content not less than 60 % by weight;
- (b) Mineral wools with a silica (SiO₂) content less than 60 % but with an alkaline oxide (K₂O or Na₂O) content exceeding 5 % by weight or a boric oxide (B₂O₃) content exceeding 2 % by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5.- Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

1.- For the purposes of subheadings 7013.220, 7013.330, 7013.410 and 7013.910, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
70.01	7001.000	Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass.	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
	7002.100	- Balls	value	1. kg	25%
	7002.200	- Rods	value	1. kg	25%
		- Tubes :			
	7002.310	-- Of fused quartz or other fused silica	value	1. kg	25%
	7002.320	-- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	value	1. kg	25%
	7002.390	-- Other	value	1. kg	25%
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
		- Non-wired sheets :			
	7003.120	-- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	value	1. m ²	25%
	7003.190	-- Other	value	1. m ²	25%
	7003.200	- Wired sheets	value	1. m ²	25%
	7003.300	- Profiles	value	1. m ²	25%
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
	7004.200	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	value	1. m ²	25%
	7004.900	- Other glass	value	1. m ²	25%
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
	7005.100	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer	value	1. m ²	25%
		- Other non-wired glass :			
	7005.210	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	value	1. m ²	25%
	7005.290	-- Other	value	1. m ²	25%
	7005.300	- Wired glass	value	1. m ²	25%
70.06	7006.000	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	value	1. kg	25%
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.			
		- Toughened (tempered) safety glass :			
	7007.110	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	value	1. kg	35%
	7007.190	-- Other	value	1. m ²	25%
		- Laminated safety glass :			
	7007.210	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	value	1. kg	35%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	7007.290	-- Other	value	1. m ²	25%
70.08	7008.000	Multiple-walled insulating units of glass.	value	1. kg	25%
70.09		Glass mirrors, whether or not framed, including rear-view mirrors.			
	7009.100	- Rear-view mirrors for vehicles	value	1. kg	35%
		- Other :			
	7009.910	-- Unframed	value	1. kg	25%
	7009.920	-- Framed	value	1. kg	25%
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
	7010.100	- Ampoules	value	1. kg	0%
	7010.200	- Stoppers, lids and other closures	value	1. kg	0%
	7010.900	- Other	value	1. kg	0%
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode-ray tubes or the like.			
	7011.100	- For electric lighting	value	1. kg	25%
	7011.200	- For cathode-ray tubes	value	1. kg	25%
	7011.900	- Other	value	1. kg	25%
[70.12]					
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).			
	7013.100	- Of glass-ceramics	value	1. kg	6.5%
		- Stemware drinking glasses, other than of glass-ceramics :			
	7013.220	-- Of lead crystal	value	1. kg	6.5%
	7013.280	-- Other	value	1. kg	6.5%
		- Other drinking glasses, other than of glass ceramics :			
	7013.330	-- Of lead crystal	value	1. kg	6.5%
	7013.370	-- Other	value	1. kg	6.5%
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :			
	7013.410	-- Of lead crystal	value	1. kg	6.5%
	7013.420	-- Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	value	1. kg	6.5%
	7013.490	-- Other	value	1. kg	6.5%
		- Other glassware :			
	7013.910	-- Of lead crystal	value	1. kg	6.5%
	7013.990	-- Other	value	1. kg	6.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
70.14	7014.000	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	value	1. kg	25%
70.15		Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			
	7015.100	- Glasses for corrective spectacles	value	1. kg	25%
	7015.900	- Other	value	1. kg	25%
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.			
	7016.100	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	value	1. kg	25%
	7016.900	- Other	value	1. kg	25%
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
	7017.100	- Of fused quartz or other fused silica	value	1. kg	25%
	7017.200	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	value	1. kg	25%
	7017.900	- Other	value	1. kg	25%
70.18		Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
	7018.100	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	value	1. kg	25%
	7018.200	- Glass microspheres not exceeding 1 mm in diameter	value	1. kg	25%
	7018.900	- Other	value	1. kg	25%
70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics).			
		- Slivers, rovings, yarn and chopped strands and mats thereof :			
	7019.110	-- Chopped strands, of a length of not more than 50 mm	value	1. kg	25%
	7019.120	-- Rovings	value	1. kg	25%
	7019.130	-- Other yarn, slivers	value	1. kg	25%
	7019.140	-- Mechanically bonded mats	value	1. kg	25%
	7019.150	-- Chemically bonded mats	value	1. kg	25%
	7019.190	-- Other	value	1. kg	25%
		- Mechanically bonded fabrics :			
	7019.610	-- Closed woven fabrics of rovings	value	1. kg	25%
	7019.620	-- Other closed fabrics of rovings	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	7019.630	-- Closed woven fabrics, plain weave, of yarns, not coated or laminated	value	1. kg	25%
	7019.640	-- Closed woven fabrics, plain weave, of yarns, coated or laminated	value	1. kg	25%
	7019.650	-- Open woven fabrics of a width not exceeding 30 cm	value	1. kg	25%
	7019.660	-- Open woven fabrics of a width exceeding 30 cm	value	1. kg	25%
	7019.690	-- Other	value	1. kg	25%
		- Chemically bonded fabrics :			
	7019.710	-- Veils (thin sheets)	value	1. kg	25%
	7019.720	-- Other closed fabrics	value	1. kg	25%
	7019.730	-- Other open fabrics	value	1. kg	25%
	7019.800	- Glass wool and articles of glass wool	value	1. kg	25%
	7019.900	- Other	value	1. kg	25%
70.20	7020.000	Other articles of glass.	value	1. kg	25%

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

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

Subheading Notes.

- 1.- For the purposes of subheadings 7106.100, 7108.110, 7110.110, 7110.210, 7110.310 and 7110.410, the expressions “powder” and “in powder form” mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
 - 2.- Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.110 and 7110.190, the expression “platinum” does not include iridium, osmium, palladium, rhodium or ruthenium.
 - 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.
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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.			
	7101.100	- Natural pearls	value	1. kg	6.5%
		- Cultured pearls :			
	7101.210	-- Unworked	value	1. kg	6.5%
	7101.220	-- Worked	value	1. kg	6.5%
71.02		Diamonds, whether or not worked, but not mounted or set.			
	7102.100	- Unsorted	value	1. carat	6.5%
		- Industrial :			
	7102.210	-- Unworked or simply sawn, cleaved or bruted	value	1. carat	6.5%
	7102.290	-- Other	value	1. carat	6.5%
		- Non-industrial :			
	7102.310	-- Unworked or simply sawn, cleaved or bruted	value	1. carat	6.5%
	7102.390	-- Other	value	1. carat	6.5%
71.03		Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			
	7103.100	- Unworked or simply sawn or roughly shaped	value	1. kg 2. carat	6.5%
		- Otherwise worked :			
	7103.910	-- Rubies, sapphires and emeralds	value	1. carat 2. kg	6.5%
	7103.990	-- Other	value	1. carat 2. kg	6.5%
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.			
	7104.100	- Piezo-electric quartz	value	1. kg	6.5%
		- Other, unworked or simply sawn or roughly shaped :			
	7104.210	-- Diamonds	value	1. kg	6.5%
	7104.290	-- Other	value	1. kg	6.5%
		- Other :			
	7104.910	-- Diamonds	value	1. kg	6.5%
	7104.990	-- Other	value	1. kg	6.5%
71.05		Dust and powder of natural or synthetic precious or semi-precious stones.			
	7105.100	- Of diamonds	value	1. carat 2. kg	6.5%
	7105.900	- Other	value	1. kg	6.5%

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		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
	7106.100	- Powder	value	1. kg	6.5%
		- Other :			
	7106.910	-- Unwrought	value	1. kg	6.5%
	7106.920	-- Semi-manufactured	value	1. kg	6.5%
71.07	7107.000	Base metals clad with silver, not further worked than semi-manufactured.	value	1. kg	6.5%
71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
		- Non-monetary :			
	7108.110	-- Powder	value	1. kg	6.5%
	7108.120	-- Other unwrought forms	value	1. kg	6.5%
	7108.130	-- Other semi-manufactured forms	value	1. kg	6.5%
	7108.200	- Monetary	value	1. kg	6.5%
71.09	7109.000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	value	1. kg	6.5%
71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.			
		- Platinum :			
	7110.110	-- Unwrought or in powder form	value	1. kg	6.5%
	7110.190	-- Other	value	1. kg	6.5%
		- Palladium :			
	7110.210	-- Unwrought or in powder form	value	1. kg	6.5%
	7110.290	-- Other	value	1. kg	6.5%
		- Rhodium :			
	7110.310	-- Unwrought or in powder form	value	1. kg	6.5%
	7110.390	-- Other	value	1. kg	6.5%
		- Iridium, osmium and ruthenium :			
	7110.410	-- Unwrought or in powder form	value	1. kg	6.5%
	7110.490	-- Other	value	1. kg	6.5%
71.11	7111.000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	value	1. kg	6.5%
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 other than goods of heading 85.49.			
	7112.300	- Ash containing precious metal or precious metal compounds	value	1. kg	6.5%
		- Other :			
	7112.910	-- Of gold, including metal clad with gold but excluding sweepings containing other precious metals	value	1. kg	6.5%

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	7112.920	-- Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	value	1. kg	6.5%
	7112.990	-- Other	value	1. kg	6.5%
	III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES				
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.				
	- Of precious metal whether or not plated or clad with precious metal :				
	7113.110	-- Of silver, whether or not plated or clad with other precious metal	value	1. kg	6.5%
	7113.190	-- Of other precious metal, whether or not plated or clad with precious metal	value	1. kg	6.5%
	7113.200	- Of base metal clad with precious metal	value	1. kg	6.5%
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.				
	- Of precious metal whether or not plated or clad with precious metal :				
	7114.110	-- Of silver, whether or not plated or clad with other precious metal	value	1. kg	6.5%
	7114.190	-- Of other precious metal, whether or not plated or clad with precious metal	value	1. kg	6.5%
	7114.200	- Of base metal clad with precious metal	value	1. kg	6.5%
71.15	Other articles of precious metal or of metal clad with precious metal.				
	7115.100	- Catalysts in the form of wire cloth or grill, of platinum	value	1. kg	6.5%
	7115.900	- Other	value	1. kg	6.5%
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).				
	7116.100	- Of natural or cultured pearls	value	1. kg	6.5%
	7116.200	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	value	1. kg	6.5%
71.17	Imitation jewellery.				
	- Of base metal, whether or not plated with precious metal :				
	7117.110	-- Cuff-links and studs	value	1. kg	6.5%
	7117.190	-- Other	value	1. kg	6.5%
	7117.900	- Other	value	1. kg	6.5%
71.18	Coin.				
	7118.100	- Coin (other than gold coin), not being legal tender	value	1. kg	0%
	7118.900	- Other	value	1. kg	0%

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Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1.- This Section does not cover :

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs, monopods, bipods, tripods and similar articles or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- Throughout the Nomenclature, the expression “parts of general use” means :

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences (heading 90.21);
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
- (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

- 3.- Throughout the Nomenclature, the expression “base metals” means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
- 4.- Throughout the Nomenclature, the term “cermets” means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term “cermets” includes sintered metal carbides (metal carbides sintered with a metal).
- 5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74) :
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term “alloys” includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

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6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7.- Classification of composite articles :

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.

8.- In this Section, the following expressions have the meanings hereby assigned to them :

(a) **Waste and scrap**

- (i) All metal waste and scrap;
- (ii) Metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) **Powders**

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

9.- For the purposes of Chapters 74 to 76 and 78 to 81, the following expressions have the meanings hereby assigned to them :

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of Chapter 74 with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03. This provision applies *mutatis mutandis* to the products of Chapter 81.

(b) **Profiles**

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

(c) **Wire**

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

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

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width;

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- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

(e) Tubes and pipes

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

Chapter 72

Iron and steel

Notes.

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

(a) Pig iron

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

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

(b) Spiegeleisen

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

(c) Ferro-alloys

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

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

(d) Steel

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

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(e) Stainless steel

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

(f) Other alloy steel

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

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

(g) Remelting scrap ingots of iron or steel

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

(h) Granules

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

(ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

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

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

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

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

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

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

(m) **Other bars and rods**

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

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

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

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

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

(o) **Wire**

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

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

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

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

Subheading Notes.

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

(a) **Alloy pig iron**

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

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

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

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

- 0.08 % or more of sulphur
- 0.1 % or more of lead
- more than 0.05 % of selenium
- more than 0.01 % of tellurium
- more than 0.05 % of bismuth.

(c) **Silicon-electrical steel**

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

(d) **High speed steel**

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

(e) **Silico-manganese steel**

Alloy steels containing by weight :

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

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

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

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		I.- PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
72.01		Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
	7201.100	- Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	value	1. kg	25%
	7201.200	- Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	value	1. kg	25%
	7201.500	- Alloy pig iron; spiegeleisen	value	1. kg	25%
72.02		Ferro-alloys.			
		- Ferro-manganese :			
	7202.110	-- Containing by weight more than 2 % of carbon	value	1. kg	25%
	7202.190	-- Other	value	1. kg	25%
		- Ferro-silicon :			
	7202.210	-- Containing by weight more than 55 % of silicon	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	7202.290	-- Other	value	1. kg	25%
	7202.300	- Ferro-silico-manganese	value	1. kg	25%
		- Ferro-chromium :			
	7202.410	-- Containing by weight more than 4 % of carbon	value	1. kg	25%
	7202.490	-- Other	value	1. kg	25%
	7202.500	- Ferro-silico-chromium	value	1. kg	25%
	7202.600	- Ferro-nickel	value	1. kg	25%
	7202.700	- Ferro-molybdenum	value	1. kg	25%
	7202.800	- Ferro-tungsten and ferro-silico-tungsten	value	1. kg	25%
		- Other :			
	7202.910	-- Ferro-titanium and ferro-silico-titanium	value	1. kg	25%
	7202.920	-- Ferro-vanadium	value	1. kg	25%
	7202.930	-- Ferro-niobium	value	1. kg	25%
	7202.990	-- Other	value	1. kg	25%
72.03		Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.			
	7203.100	- Ferrous products obtained by direct reduction of iron ore	value	1. kg	25%
	7203.900	- Other	value	1. kg	25%
72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
	7204.100	- Waste and scrap of cast iron	value	1. kg	25%
		- Waste and scrap of alloy steel :			
	7204.210	-- Of stainless steel	value	1. kg	25%
	7204.290	-- Other	value	1. kg	25%
	7204.300	- Waste and scrap of tinned iron or steel	value	1. kg	25%
		- Other waste and scrap :			
	7204.410	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	value	1. kg	25%
	7204.490	-- Other	value	1. kg	25%
	7204.500	- Remelting scrap ingots	value	1. kg	25%
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.			
	7205.100	- Granules	value	1. kg	25%
		- Powders :			
	7205.210	-- Of alloy steel	value	1. kg	25%
	7205.290	-- Other	value	1. kg	25%

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		II.- IRON AND NON-ALLOY STEEL			
72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).			
	7206.100	- Ingots	value	1. kg	25%
	7206.900	- Other	value	1. kg	25%
72.07		Semi-finished products of iron or non-alloy steel.			
		- Containing by weight less than 0.25 % of carbon:			
	7207.110	-- Of rectangular (including square) cross-section, the width measuring less than twice the thickness	value	1. kg	25%
	7207.120	-- Other, of rectangular (other than square) cross-section	value	1. kg	25%
	7207.190	-- Other	value	1. kg	25%
	7207.200	- Containing by weight 0.25 % or more of carbon	value	1. kg	25%
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.			
	7208.100	- In coils, not further worked than hot-rolled, with patterns in relief	value	1. kg	25%
		- Other, in coils, not further worked than hot-rolled, pickled :			
	7208.250	-- Of a thickness of 4.75 mm or more	value	1. kg	25%
	7208.260	-- Of a thickness of 3 mm or more but less than 4.75 mm	value	1. kg	25%
	7208.270	-- Of a thickness of less than 3 mm	value	1. kg	25%
		- Other, in coils, not further worked than hot-rolled :			
	7208.360	-- Of a thickness exceeding 10 mm	value	1. kg	25%
	7208.370	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	value	1. kg	25%
	7208.380	-- Of a thickness of 3 mm or more but less than 4.75 mm	value	1. kg	25%
	7208.390	-- Of a thickness of less than 3 mm	value	1. kg	25%
	7208.400	- Not in coils, not further worked than hot-rolled, with patterns in relief	value	1. kg	25%
		- Other, not in coils, not further worked than hot-rolled :			
	7208.510	-- Of a thickness exceeding 10 mm	value	1. kg	25%
	7208.520	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	value	1. kg	25%
	7208.530	-- Of a thickness of 3 mm or more but less than 4.75 mm	value	1. kg	25%
	7208.540	-- Of a thickness of less than 3 mm	value	1. kg	25%
	7208.900	- Other	value	1. kg	25%
72.09		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.			
		- In coils, not further worked than cold-rolled (cold-reduced) :			
	7209.150	-- Of a thickness of 3 mm or more	value	1. kg	25%
	7209.160	-- Of a thickness exceeding 1 mm but less than 3 mm	value	1. kg	25%
	7209.170	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	value	1. kg	25%
	7209.180	-- Of a thickness of less than 0.5 mm	value	1. kg	25%

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		- Not in coils, not further worked than cold-rolled (cold-reduced):			
	7209.250	-- Of a thickness of 3 mm or more	value	1. kg	25%
	7209.260	-- Of a thickness exceeding 1 mm but less than 3 mm	value	1. kg	25%
	7209.270	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	value	1. kg	25%
	7209.280	-- Of a thickness of less than 0.5 mm	value	1. kg	25%
	7209.900	- Other	value	1. kg	25%
72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.			
		- Plated or coated with tin :			
	7210.110	-- Of a thickness of 0.5 mm or more	value	1. kg	25%
	7210.120	-- Of a thickness of less than 0.5 mm	value	1. kg	25%
	7210.200	- Plated or coated with lead, including terne-plate	value	1. kg	25%
	7210.300	- Electrolytically plated or coated with zinc	value	1. kg	25%
		- Otherwise plated or coated with zinc :			
	7210.410	-- Corrugated	value	1. kg	25%
	7210.490	-- Other	value	1. kg	25%
	7210.500	- Plated or coated with chromium oxides or with chromium and chromium oxides	value	1. kg	25%
		- Plated or coated with aluminium :			
	7210.610	-- Plated or coated with aluminium-zinc alloys	value	1. kg	25%
	7210.690	-- Other	value	1. kg	25%
	7210.700	- Painted, varnished or coated with plastics	value	1. kg	25%
	7210.900	- Other	value	1. kg	25%
72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.			
		- Not further worked than hot-rolled :			
	7211.130	-- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	value	1. kg	25%
	7211.140	-- Other, of a thickness of 4.75 mm or more	value	1. kg	25%
	7211.190	-- Other	value	1. kg	25%
		- Not further worked than cold-rolled (cold-reduced) :			
	7211.230	-- Containing by weight less than 0.25 % of carbon	value	1. kg	25%
	7211.290	-- Other	value	1. kg	25%
	7211.900	- Other	value	1. kg	25%
72.12		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
	7212.100	- Plated or coated with tin	value	1. kg	25%
	7212.200	- Electrolytically plated or coated with zinc	value	1. kg	25%
	7212.300	- Otherwise plated or coated with zinc	value	1. kg	25%
	7212.400	- Painted, varnished or coated with plastics	value	1. kg	25%
	7212.500	- Otherwise plated or coated	value	1. kg	25%
	7212.600	- Clad	value	1. kg	25%
72.13		Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			

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72.14	7213.100	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	value	1. kg	25%
	7213.200	- Other, of free-cutting steel	value	1. kg	25%
		- Other :			
	7213.910	-- Of circular cross-section measuring less than 14 mm in diameter	value	1. kg	25%
	7213.990	-- Other	value	1. kg	25%
		Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
	7214.100	- Forged	value	1. kg	25%
	7214.200	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	value	1. kg	25%
	7214.300	- Other, of free-cutting steel	value	1. kg	25%
		- Other :			
72.15	7214.910	-- Of rectangular (other than square) cross-section	value	1. kg	25%
	7214.990	-- Other	value	1. kg	25%
		Other bars and rods of iron or non-alloy steel.			
	7215.100	- Of free-cutting steel, not further worked than cold-formed or cold-finished	value	1. kg	25%
72.16	7215.500	- Other, not further worked than cold-formed or cold-finished	value	1. kg	25%
	7215.900	- Other	value	1. kg	25%
		Angles, shapes and sections of iron or non-alloy steel.			
	7216.100	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm - L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm :	value	1. kg	25%
	7216.210	-- L sections	value	1. kg	25%
	7216.220	-- T sections	value	1. kg	25%
		- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more :			
	7216.310	-- U sections	value	1. kg	25%
	7216.320	-- I sections	value	1. kg	25%
	7216.330	-- H sections	value	1. kg	25%
	7216.400	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	value	1. kg	25%
	7216.500	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded - Angles, shapes and sections, not further worked than cold-formed or cold-finished :	value	1. kg	25%
	7216.610	-- Obtained from flat-rolled products	value	1. kg	25%
	7216.690	-- Other	value	1. kg	25%
		- Other :			
	7216.910	-- Cold-formed or cold-finished from flat-rolled products	value	1. kg	25%
	7216.990	-- Other	value	1. kg	25%

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72.17		Wire of iron or non-alloy steel.			
	7217.100	- Not plated or coated, whether or not polished	value	1. kg	25%
	7217.200	- Plated or coated with zinc	value	1. kg	25%
	7217.300	- Plated or coated with other base metals	value	1. kg	25%
	7217.900	- Other	value	1. kg	25%
		III.- STAINLESS STEEL			
72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
	7218.100	- Ingots and other primary forms	value	1. kg	25%
		- Other :			
	7218.910	-- Of rectangular (other than square) cross-section	value	1. kg	25%
	7218.990	-- Other	value	1. kg	25%
72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.			
		- Not further worked than hot-rolled, in coils :			
	7219.110	-- Of a thickness exceeding 10 mm	value	1. kg	25%
	7219.120	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	value	1. kg	25%
	7219.130	-- Of a thickness of 3 mm or more but less than 4.75 mm	value	1. kg	25%
	7219.140	-- Of a thickness of less than 3 mm	value	1. kg	25%
		- Not further worked than hot-rolled, not in coils :			
	7219.210	-- Of a thickness exceeding 10 mm	value	1. kg	25%
	7219.220	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	value	1. kg	25%
	7219.230	-- Of a thickness of 3 mm or more but less than 4.75 mm	value	1. kg	25%
	7219.240	-- Of a thickness of less than 3 mm	value	1. kg	25%
		- Not further worked than cold-rolled (cold-reduced) :			
	7219.310	-- Of a thickness of 4.75 mm or more	value	1. kg	25%
	7219.320	-- Of a thickness of 3 mm or more but less than 4.75 mm	value	1. kg	25%
	7219.330	-- Of a thickness exceeding 1 mm but less than 3 mm	value	1. kg	25%
	7219.340	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	value	1. kg	25%
	7219.350	-- Of a thickness of less than 0.5 mm	value	1. kg	25%
	7219.900	- Other	value	1. kg	25%
72.20		Flat-rolled products of stainless steel, of a width of less than 600 mm.			
		- Not further worked than hot-rolled :			
	7220.110	-- Of a thickness of 4.75 mm or more	value	1. kg	25%
	7220.120	-- Of a thickness of less than 4.75 mm	value	1. kg	25%
	7220.200	- Not further worked than cold-rolled (cold-reduced)	value	1. kg	25%
	7220.900	- Other	value	1. kg	25%
72.21	7221.000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	value	1. kg	25%
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.			

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		- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded :			
	7222.110	-- Of circular cross-section	value	1. kg	25%
	7222.190	-- Other	value	1. kg	25%
	7222.200	- Bars and rods, not further worked than cold-formed or cold-finished	value	1. kg	25%
	7222.300	- Other bars and rods	value	1. kg	25%
	7222.400	- Angles, shapes and sections	value	1. kg	25%
72.23	7223.000	Wire of stainless steel.	value	1. kg	25%
		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
72.24		Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			
	7224.100	- Ingots and other primary forms	value	1. kg	25%
	7224.900	- Other	value	1. kg	25%
72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
		- Of silicon-electrical steel :			
	7225.110	-- Grain-oriented	value	1. kg	25%
	7225.190	-- Other	value	1. kg	25%
	7225.300	- Other, not further worked than hot-rolled, in coils	value	1. kg	25%
	7225.400	- Other, not further worked than hot-rolled, not in coils	value	1. kg	25%
	7225.500	- Other, not further worked than cold-rolled (cold-reduced)	value	1. kg	25%
		- Other :			
	7225.910	-- Electrolytically plated or coated with zinc	value	1. kg	25%
	7225.920	-- Otherwise plated or coated with zinc	value	1. kg	25%
	7225.990	-- Other	value	1. kg	25%
72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
		- Of silicon-electrical steel :			
	7226.110	-- Grain-oriented	value	1. kg	25%
	7226.190	-- Other	value	1. kg	25%
	7226.200	- Of high speed steel	value	1. kg	25%
		- Other :			
	7226.910	-- Not further worked than hot-rolled	value	1. kg	25%
	7226.920	-- Not further worked than cold-rolled (cold-reduced)	value	1. kg	25%
	7226.990	-- Other	value	1. kg	25%
72.27		Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
	7227.100	- Of high speed steel	value	1. kg	25%
	7227.200	- Of silico-manganese steel	value	1. kg	25%
	7227.900	- Other	value	1. kg	25%
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			

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72.29	7228.100	- Bars and rods, of high speed steel	value	1. kg	25%
	7228.200	- Bars and rods, of silico-manganese steel	value	1. kg	25%
	7228.300	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	value	1. kg	25%
	7228.400	- Other bars and rods, not further worked than forged	value	1. kg	25%
	7228.500	- Other bars and rods, not further worked than cold-formed or cold-finished	value	1. kg	25%
	7228.600	- Other bars and rods	value	1. kg	25%
	7228.700	- Angles, shapes and sections	value	1. kg	25%
	7228.800	- Hollow drill bars and rods	value	1. kg	25%
		Wire of other alloy steel.			
	7229.200	- Of silico-manganese steel	value	1. kg	25%
	7229.900	- Other	value	1. kg	25%

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Chapter 73

Articles of iron or steel

Notes.

- 1.- In this Chapter the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.
- 2.- In this Chapter the word “wire” means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
	7301.100	- Sheet piling	value	1. kg	25%
	7301.200	- Angles, shapes and sections	value	1. kg	25%
73.02		Railway or tramway track construction material of iron or steel, the following : rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.			
	7302.100	- Rails	value	1. kg	25%
	7302.300	- Switch blades, crossing frogs, point rods and other crossing pieces	value	1. kg	25%
	7302.400	- Fish-plates and sole plates	value	1. kg	25%
	7302.900	- Other	value	1. kg	25%
73.03	7303.000	Tubes, pipes and hollow profiles, of cast iron.	value	1. kg	25%
73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
		- Line pipe of a kind used for oil or gas pipelines:			
	7304.110	-- Of stainless steel	value	1. kg	25%
	7304.190	-- Other	value	1. kg	25%
		- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas :			
	7304.220	-- Drill pipe of stainless steel	value	1. kg	25%
	7304.230	-- Other drill pipe	value	1. kg	25%
	7304.240	-- Other, of stainless steel	value	1. kg	25%
	7304.290	-- Other	value	1. kg	25%
		- Other, of circular cross-section, of iron or non-alloy steel :			
	7304.310	-- Cold-drawn or cold-rolled (cold-reduced)	value	1. kg	25%
	7304.390	-- Other	value	1. kg	25%
		- Other, of circular cross-section, of stainless steel :			
	7304.410	-- Cold-drawn or cold-rolled (cold-reduced)	value	1. kg	25%
	7304.490	-- Other	value	1. kg	25%
		- Other, of circular cross-section, of other alloy steel :			
	7304.510	-- Cold-drawn or cold-rolled (cold-reduced)	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	7304.590	-- Other	value	1. kg	25%
	7304.900	- Other	value	1. kg	25%
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.			
		- Line pipe of a kind used for oil or gas pipelines :			
	7305.110	-- Longitudinally submerged arc welded	value	1. kg	25%
	7305.120	-- Other, longitudinally welded	value	1. kg	25%
	7305.190	-- Other	value	1. kg	25%
	7305.200	- Casing of a kind used in drilling for oil or gas	value	1. kg	25%
		- Other, welded :			
	7305.310	-- Longitudinally welded	value	1. kg	25%
	7305.390	-- Other	value	1. kg	25%
	7305.900	- Other	value	1. kg	25%
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.			
		- Line pipe of a kind used for oil or gas pipelines :			
	7306.110	-- Welded, of stainless steel	value	1. kg	25%
	7306.190	-- Other	value	1. kg	25%
		- Casing and tubing of a kind used in drilling for oil or gas :			
	7306.210	-- Welded, of stainless steel	value	1. kg	25%
	7306.290	-- Other	value	1. kg	25%
	7306.300	- Other, welded, of circular cross-section, of iron or non-alloy steel	value	1. kg	25%
	7306.400	- Other, welded, of circular cross-section, of stainless steel	value	1. kg	25%
	7306.500	- Other, welded, of circular cross-section, of other alloy steel	value	1. kg	25%
		- Other, welded, of non-circular cross-section :			
	7306.610	-- Of square or rectangular cross-section	value	1. kg	25%
	7306.690	-- Of other non-circular cross-section	value	1. kg	25%
	7306.900	- Other	value	1. kg	25%
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
		- Cast fittings :			
	7307.110	-- Of non-malleable cast iron	value	1. kg	25%
	7307.190	-- Other	value	1. kg	25%
		- Other, of stainless steel :			
	7307.210	-- Flanges	value	1. kg	25%
	7307.220	-- Threaded elbows, bends and sleeves	value	1. kg	25%
	7307.230	-- Butt welding fittings	value	1. kg	25%
	7307.290	-- Other	value	1. kg	25%
		- Other :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	7307.910	-- Flanges	value	1. kg	25%
	7307.920	-- Threaded elbows, bends and sleeves	value	1. kg	25%
	7307.930	-- Butt welding fittings	value	1. kg	25%
	7307.990	-- Other	value	1. kg	25%
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.			
	7308.100	- Bridges and bridge-sections	value	1. kg	25%
	7308.200	- Towers and lattice masts	value	1. kg	25%
	7308.300	- Doors, windows and their frames and thresholds for doors	value	1. kg	12.5%
	7308.400	- Equipment for scaffolding, shuttering, propping or pitpropping	value	1. kg	25%
	7308.90	- Other :			
	7308.901	--- Exterior shutters	value	1. kg	12.5%
	7308.909	--- Other	value	1. kg	25%
73.09	7309.000	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	value	1. kg	25%
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
	7310.100	- Of a capacity of 50 l or more	value	1. kg	25%
		- Of a capacity of less than 50 l :			
	7310.210	-- Cans which are to be closed by soldering or crimping	value	1. kg	25%
	7310.290	-- Other	value	1. kg	25%
73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.			
	7311.001	--- Containers for recovered non-flammable fluorocarbon refrigerants	value	1. kg	0%
	7311.009	--- Other	value	1. kg	25%
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
	7312.100	- Stranded wire, ropes and cables	value	1. kg	25%
	7312.900	- Other	value	1. kg	25%
73.13	7313.000	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
		- Woven cloth :			
	7314.120	-- Endless bands for machinery, of stainless steel	value	1. kg	25%
	7314.140	-- Other woven cloth, of stainless steel	value	1. kg	25%
	7314.190	-- Other	value	1. kg	25%
	7314.200	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	value	1. kg	25%
		- Other grill, netting and fencing, welded at the intersection :			
	7314.310	-- Plated or coated with zinc	value	1. kg	25%
	7314.390	-- Other	value	1. kg	25%
		- Other cloth, grill, netting and fencing :			
	7314.410	-- Plated or coated with zinc	value	1. kg	25%
	7314.420	-- Coated with plastics	value	1. kg	25%
	7314.490	-- Other	value	1. kg	25%
	7314.500	- Expanded metal	value	1. kg	25%
73.15		Chain and parts thereof, of iron or steel.			
		- Articulated link chain and parts thereof :			
	7315.110	-- Roller chain	value	1. kg	25%
	7315.120	-- Other chain	value	1. kg	25%
	7315.190	-- Parts	value	1. kg	25%
	7315.200	- Skid chain	value	1. kg	25%
		- Other chain :			
	7315.810	-- Stud-link	value	1. kg	25%
	7315.820	-- Other, welded link	value	1. kg	25%
	7315.890	-- Other	value	1. kg	25%
	7315.900	- Other parts	value	1. kg	25%
73.16	7316.000	Anchors, grapnels and parts thereof, of iron or steel.	value	1. kg	25%
73.17	7317.000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	value	1. kg	25%
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			
		- Threaded articles :			
	7318.110	-- Coach screws	value	1. kg	25%
	7318.120	-- Other wood screws	value	1. kg	25%
	7318.130	-- Screw hooks and screw rings	value	1. kg	25%
	7318.140	-- Self-tapping screws	value	1. kg	25%
	7318.150	-- Other screws and bolts, whether or not with their nuts or washers	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	7318.160	-- Nuts	value	1. kg	25%
	7318.190	-- Other	value	1. kg	25%
		- Non-threaded articles :			
	7318.210	-- Spring washers and other lock washers	value	1. kg	25%
	7318.220	-- Other washers	value	1. kg	25%
	7318.230	-- Rivets	value	1. kg	25%
	7318.240	-- Cotters and cotter-pins	value	1. kg	25%
	7318.290	-- Other	value	1. kg	25%
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
	7319.400	- Safety pins and other pins	value	1. kg	25%
	7319.900	- Other	value	1. kg	25%
73.20		Springs and leaves for springs, of iron or steel.			
	7320.100	- Leaf-springs and leaves therefor	value	1. kg	25%
	7320.20	- Helical springs :			
	7320.201	--- Animal traps	value	1. kg	0%
	7320.209	--- Other	value	1. kg	25%
	7320.900	- Other	value	1. kg	25%
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
		- Cooking appliances and plate warmers :			
	7321.110	-- For gas fuel or for both gas and other fuels	value	1. u	25%
	7321.120	-- For liquid fuel	value	1. u	25%
	7321.190	-- Other, including appliances for solid fuel	value	1. u	25%
		- Other appliances :			
	7321.810	-- For gas fuel or for both gas and other fuels	value	1. u	25%
	7321.820	-- For liquid fuel	value	1. u	25%
	7321.890	-- Other, including appliances for solid fuel	value	1. u	25%
	7321.900	- Parts	value	1. kg	25%
73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.			
		- Radiators and parts thereof :			
	7322.110	-- Of cast iron	value	1. kg	25%
	7322.190	-- Other	value	1. kg	25%
	7322.900	- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
	7323.100	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	value	1. kg	25%
		- Other :			
	7323.910	-- Of cast iron, not enamelled	value	1. kg	25%
	7323.920	-- Of cast iron, enamelled	value	1. kg	25%
	7323.930	-- Of stainless steel	value	1. kg	25%
	7323.940	-- Of iron (other than cast iron) or steel, enamelled	value	1. kg	25%
	7323.990	-- Other	value	1. kg	25%
73.24		Sanitary ware and parts thereof, of iron or steel.			
	7324.100	- Sinks and wash basins, of stainless steel	value	1. kg	25%
		- Baths :			
	7324.210	-- Of cast iron, whether or not enamelled	value	1. kg	25%
	7324.290	-- Other	value	1. kg	25%
	7324.900	- Other, including parts	value	1. kg	25%
73.25		Other cast articles of iron or steel.			
	7325.100	- Of non-malleable cast iron	value	1. kg	25%
		- Other :			
	7325.910	-- Grinding balls and similar articles for mills	value	1. kg	25%
	7325.990	-- Other	value	1. kg	25%
73.26		Other articles of iron or steel.			
		- Forged or stamped, but not further worked :			
	7326.110	-- Grinding balls and similar articles for mills	value	1. kg	25%
	7326.190	-- Other	value	1. kg	25%
	7326.20	- Articles of iron or steel wire :			
	7326.201	--- Animal traps	value	1. kg	0%
	7326.209	--- Other	value	1. kg	25%
	7326.900	- Other	value	1. kg	25%

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Chapter 74

Copper and articles thereof

Note.

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

(a) **Refined copper**

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements*, each		0.3

* Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that :

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5 %.

(c) **Master alloys**

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.53.

Subheading Note.

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

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present :

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and

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- any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
74.01	7401.000	Copper mattes; cement copper (precipitated copper).	value	1. kg	25%
74.02	7402.000	Unrefined copper; copper anodes for electrolytic refining.	value	1. kg	25%
74.03		Refined copper and copper alloys, unwrought.			
		- Refined copper :			
	7403.110	-- Cathodes and sections of cathodes	value	1. kg	25%
	7403.120	-- Wire-bars	value	1. kg	25%
	7403.130	-- Billets	value	1. kg	25%
	7403.190	-- Other	value	1. kg	25%
		- Copper alloys :			
	7403.210	-- Copper-zinc base alloys (brass)	value	1. kg	25%
	7403.220	-- Copper-tin base alloys (bronze)	value	1. kg	0%
	7403.290	-- Other copper alloys (other than master alloys of heading 74.05)	value	1. kg	25%
74.04	7404.000	Copper waste and scrap.	value	1. kg	25%
74.05	7405.000	Master alloys of copper.	value	1. kg	25%
74.06		Copper powders and flakes.			
	7406.100	- Powders of non-lamellar structure	value	1. kg	25%
	7406.200	- Powders of lamellar structure; flakes	value	1. kg	25%
74.07		Copper bars, rods and profiles.			
	7407.100	- Of refined copper	value	1. kg	25%
		- Of copper alloys :			
	7407.210	-- Of copper-zinc base alloys (brass)	value	1. kg	25%
	7407.290	-- Other	value	1. kg	25%
74.08		Copper wire.			
		- Of refined copper :			
	7408.110	-- Of which the maximum cross-sectional dimension exceeds 6 mm	value	1. kg	25%
	7408.190	-- Other	value	1. kg	25%
		- Of copper alloys :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	7408.210	-- Of copper-zinc base alloys (brass)	value	1. kg	25%
	7408.220	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	value	1. kg	25%
	7408.290	-- Other	value	1. kg	25%
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.			
		- Of refined copper :			
	7409.110	-- In coils	value	1. kg	25%
	7409.190	-- Other	value	1. kg	25%
		- Of copper-zinc base alloys (brass) :			
	7409.210	-- In coils	value	1. kg	25%
	7409.290	-- Other	value	1. kg	25%
		- Of copper-tin base alloys (bronze) :			
	7409.310	-- In coils	value	1. kg	25%
	7409.390	-- Other	value	1. kg	25%
	7409.400	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	value	1. kg	25%
	7409.900	- Of other copper alloys	value	1. kg	25%
74.10		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.			
		- Not backed :			
	7410.110	-- Of refined copper	value	1. kg	25%
	7410.120	-- Of copper alloys	value	1. kg	25%
		- Backed :			
	7410.210	-- Of refined copper	value	1. kg	25%
	7410.220	-- Of copper alloys	value	1. kg	25%
74.11		Copper tubes and pipes.			
	7411.100	- Of refined copper	value	1. kg	25%
		- Of copper alloys :			
	7411.210	-- Of copper-zinc base alloys (brass)	value	1. kg	25%
	7411.220	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	value	1. kg	25%
	7411.290	-- Other	value	1. kg	25%
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).			
	7412.100	- Of refined copper	value	1. kg	25%
	7412.200	- Of copper alloys	value	1. kg	25%
74.13	7413.000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	value	1. kg	25%
[74.14]					

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
74.15		Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.			
	7415.100	- Nails and tacks, drawing pins, staples and similar articles	value	1. kg	25%
		- Other articles, not threaded :			
	7415.210	-- Washers (including spring washers)	value	1. kg	25%
	7415.290	-- Other	value	1. kg	25%
		- Other threaded articles :			
	7415.330	-- Screws; bolts and nuts	value	1. kg	25%
	7415.390	-- Other	value	1. kg	25%
[74.16]					
[74.17]					
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.			
	7418.100	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	value	1. kg	25%
	7418.200	- Sanitary ware and parts thereof	value	1. kg	25%
74.19		Other articles of copper.			
	7419.200	- Cast, moulded, stamped or forged, but not further worked	value	1. kg	25%
	7419.80	- Other			
	7419.801	--- Doors, windows and their frames and thresholds for doors	value	1. kg	12.5%
	7419.809	--- Other	value	1. kg	25%

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Chapter 75

Nickel and articles thereof

Subheading Notes.

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

(a) **Nickel, not alloyed**

Metal containing by weight at least 99 % of nickel plus cobalt, provided that :

- (i) the cobalt content by weight does not exceed 1.5 %, and
- (ii) the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements*, each		0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5 %,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2.- Notwithstanding the provisions of Note 9 (c) to Section XV for the purposes of subheading 7508.100 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
	7501.100	- Nickel mattes	value	1. kg	25%
	7501.200	- Nickel oxide sinters and other intermediate products of nickel metallurgy	value	1. kg	25%
75.02		Unwrought nickel.			
	7502.100	- Nickel, not alloyed	value	1. kg	25%
	7502.200	- Nickel alloys	value	1. kg	25%
75.03	7503.000	Nickel waste and scrap.	value	1. kg	25%
75.04	7504.000	Nickel powders and flakes.	value	1. kg	25%
75.05		Nickel bars, rods, profiles and wire.			
		- Bars, rods and profiles :			
	7505.110	-- Of nickel, not alloyed	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	7505.120	-- Of nickel alloys	value	1. kg	25%
		- Wire :			
	7505.210	-- Of nickel, not alloyed	value	1. kg	25%
	7505.220	-- Of nickel alloys	value	1. kg	25%
75.06		Nickel plates, sheets, strip and foil.			
	7506.100	- Of nickel, not alloyed	value	1. kg	25%
	7506.200	- Of nickel alloys	value	1. kg	25%
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			
		- Tubes and pipes :			
	7507.110	-- Of nickel, not alloyed	value	1. kg	25%
	7507.120	-- Of nickel alloys	value	1. kg	25%
	7507.200	- Tube or pipe fittings	value	1. kg	25%
75.08		Other articles of nickel.			
	7508.100	- Cloth, grill and netting, of nickel wire	value	1. kg	25%
	7508.900	- Other	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

Chapter 76

Aluminium and articles thereof

Subheading Notes.

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

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99 % of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table :

TABLE - Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements ⁽¹⁾ , each	0.1 ⁽²⁾
⁽¹⁾ Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn. ⁽²⁾ Copper is permitted in a proportion greater than 0.1 % but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05 %.	

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that :

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1 %.

2.- Notwithstanding the provisions of Note 9 (c) to Section XV, for the purposes of subheading 7616.910 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
76.01		Unwrought aluminium.			
	7601.100	- Aluminium, not alloyed	value	1. kg	25%
	7601.200	- Aluminium alloys	value	1. kg	25%
76.02	7602.000	Aluminium waste and scrap.	value	1. kg	25%
76.03		Aluminium powders and flakes.			
	7603.100	- Powders of non-lamellar structure	value	1. kg	25%
	7603.200	- Powders of lamellar structure; flakes	value	1. kg	25%
76.04		Aluminium bars, rods and profiles.			
	7604.100	- Of aluminium, not alloyed	value	1. kg	25%
		- Of aluminium alloys :			
	7604.210	-- Hollow profiles	value	1. kg	25%
	7604.290	-- Other	value	1. kg	25%
76.05		Aluminium wire.			
		- Of aluminium, not alloyed :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	7605.110	-- Of which the maximum cross-sectional dimension exceeds 7 mm	value	1. kg	25%
	7605.190	-- Other	value	1. kg	25%
		- Of aluminium alloys :			
	7605.210	-- Of which the maximum cross-sectional dimension exceeds 7 mm	value	1. kg	25%
	7605.290	-- Other	value	1. kg	25%
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.			
		- Rectangular (including square) :			
	7606.110	-- Of aluminium, not alloyed	value	1. kg	25%
	7606.120	-- Of aluminium alloys	value	1. kg	25%
		- Other :			
	7606.910	-- Of aluminium, not alloyed	value	1. kg	25%
	7606.920	-- Of aluminium alloys	value	1. kg	25%
76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.			
		- Not backed :			
	7607.110	-- Rolled but not further worked	value	1. kg	25%
	7607.190	-- Other	value	1. kg	25%
	7607.200	- Backed	value	1. kg	25%
76.08		Aluminium tubes and pipes.			
	7608.100	- Of aluminium, not alloyed	value	1. kg	25%
	7608.200	- Of aluminium alloys	value	1. kg	25%
76.09	7609.000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	value	1. kg	25%
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.			
	7610.100	- Doors, windows and their frames and thresholds for doors	value	1. kg	12.5%
	7610.90	- Other :			
	7610.901	--- Exterior shutters	value	1. kg	12.5%
	7610.909	--- Other	value	1. kg	25%
76.11	7611.000	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
	7612.100	- Collapsible tubular containers	value	1. kg	25%
	7612.900	- Other	value	1. kg	25%
76.13	7613.000	Aluminium containers for compressed or liquefied gas.	value	1. kg	25%
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
	7614.100	- With steel core	value	1. kg	25%
	7614.900	- Other	value	1. kg	25%
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.			
	7615.100	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	value	1. kg	25%
	7615.200	- Sanitary ware and parts thereof	value	1. kg	25%
76.16		Other articles of aluminium.			
	7616.100	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	value	1. kg	25%
		- Other :			
	7616.910	-- Cloth, grill, netting and fencing, of aluminium wire	value	1. kg	25%
	7616.990	-- Other	value	1. kg	25%

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Chapter 77

*(Reserved for possible future use in the
Harmonized System)*

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Chapter 78

Lead and articles thereof

Subheading Note.

1.- In this Chapter the expression “refined lead” means :

Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE - Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other elements*, each		0.001

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
78.01		Unwrought lead.			
	7801.100	- Refined lead	value	1. kg	25%
		- Other :			
	7801.910	-- Containing by weight antimony as the principal other element	value	1. kg	25%
	7801.990	-- Other	value	1. kg	25%
78.02	7802.000	Lead waste and scrap.	value	1. kg	25%
[78.03]					
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.			
		- Plates, sheets, strip and foil :			
	7804.110	-- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2mm	value	1. kg	25%
	7804.190	-- Other	value	1. kg	25%
	7804.200	- Powders and flakes	value	1. kg	25%
[78.05]					
78.06	7806.000	Other articles of lead.	value	1. kg	25%

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Chapter 79

Zinc and articles thereof

Subheading Note.

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

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5 % of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 %.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
79.01		Unwrought zinc.			
		- Zinc, not alloyed :			
	7901.110	-- Containing by weight 99.99 % or more of zinc	value	1. kg	25%
	7901.120	-- Containing by weight less than 99.99% of zinc	value	1. kg	25%
	7901.200	- Zinc alloys	value	1. kg	25%
79.02	7902.000	Zinc waste and scrap.	value	1. kg	25%
79.03		Zinc dust, powders and flakes.			
	7903.100	- Zinc dust	value	1. kg	25%
	7903.900	- Other	value	1. kg	25%
79.04	7904.000	Zinc bars, rods, profiles and wire.	value	1. kg	25%
79.05	7905.000	Zinc plates, sheets, strip and foil.	value	1. kg	25%
[79.06]					
79.07	7907.000	Other articles of zinc.	value	1. kg	25%

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Chapter 80

Tin and articles thereof

Subheading Note.

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

(a) **Tin, not alloyed**

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table :

TABLE - Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that :

- (i) the total content by weight of such other elements exceeds 1 %; or
- (ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
80.01		Unwrought tin.			
	8001.100	- Tin, not alloyed	value	1. kg	25%
	8001.200	- Tin alloys	value	1. kg	25%
80.02	8002.000	Tin waste and scrap.	value	1. kg	25%
80.03	8003.000	Tin bars, rods, profiles and wire.	value	1. kg	25%
[80.04]					
[80.05]					
[80.06]					
80.07	8007.000	Other articles of tin.	value	1. kg	25%

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Chapter 81

Other base metals; cermets; articles thereof

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.			
	8101.100	- Powders	value	1. kg	25%
		- Other :			
	8101.940	-- Unwrought tungsten, including bars and rods obtained simply by sintering	value	1. kg	25%
	8101.960	-- Wire	value	1. kg	25%
	8101.970	-- Waste and scrap	value	1. kg	25%
	8101.990	-- Other	value	1. kg	25%
81.02		Molybdenum and articles thereof, including waste and scrap.			
	8102.100	- Powders	value	1. kg	25%
		- Other :			
	8102.940	-- Unwrought molybdenum, including bars and rods obtained simply by sintering	value	1. kg	25%
	8102.950	-- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	value	1. kg	25%
	8102.960	-- Wire	value	1. kg	25%
	8102.970	-- Waste and scrap	value	1. kg	25%
	8102.990	-- Other	value	1. kg	25%
81.03		Tantalum and articles thereof, including waste and scrap.			
	8103.200	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	value	1. kg	25%
	8103.300	- Waste and scrap	value	1. kg	25%
		- Other :			
	8103.910	-- Crucibles	value	1. kg	25%
	8103.990	-- Other	value	1. kg	25%
81.04		Magnesium and articles thereof, including waste and scrap.			
		- Unwrought magnesium :			
	8104.110	-- Containing at least 99.8 % by weight of magnesium	value	1. kg	25%
	8104.190	-- Other	value	1. kg	25%
	8104.200	- Waste and scrap	value	1. kg	25%
	8104.300	- Raspings, turnings and granules, graded according to size; powders	value	1. kg	25%
	8104.900	- Other	value	1. kg	25%
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
	8105.200	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8105.300	- Waste and scrap	value	1. kg	25%
	8105.900	- Other	value	1. kg	25%
81.06		Bismuth and articles thereof, including waste and scrap.			
	8106.100	- Containing more than 99.99 % of bismuth, by weight	value	1. kg	25%
	8106.900	- Other	value	1. kg	25%
[81.07]					
81.08		Titanium and articles thereof, including waste and scrap.			
	8108.200	- Unwrought titanium; powders	value	1. kg	25%
	8108.300	- Waste and scrap	value	1. kg	25%
	8108.900	- Other	value	1. kg	25%
81.09		Zirconium and articles thereof, including waste and scrap.			
		- Unwrought zirconium; powders :			
	8109.210	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	value	1. kg	25%
	8109.290	-- Other	value	1. kg	25%
		- Waste and scrap :			
	8109.310	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	value	1. kg	25%
	8109.390	-- Other	value	1. kg	25%
		- Other :			
	8109.910	-- Containing less than 1 part hafnium to 500 parts zirconium by weight	value	1. kg	25%
	8109.990	-- Other	value	1. kg	25%
81.10		Antimony and articles thereof, including waste and scrap.			
	8110.100	- Unwrought antimony; powders	value	1. kg	25%
	8110.200	- Waste and scrap	value	1. kg	25%
	8110.900	- Other	value	1. kg	25%
81.11	8111.000	Manganese and articles thereof, including waste and scrap.	value	1. kg	25%
81.12		Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), articles of these metals, including waste and scrap.			
		- Beryllium :			
	8112.120	-- Unwrought; powders	value	1. kg	25%
	8112.130	-- Waste and scrap	value	1. kg	25%
	8112.190	-- Other	value	1. kg	25%
		- Chromium :			
	8112.210	-- Unwrought; powders	value	1. kg	25%
	8112.220	-- Waste and scrap	value	1. kg	25%
	8112.290	-- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Hafnium :			
	8112.310	-- Unwrought; waste and scrap; powders	value	1. kg	25%
	8112.390	-- Other	value	1. kg	25%
		- Rhenium :			
	8112.410	-- Unwrought; waste and scrap; powders	value	1. kg	25%
	8112.490	-- Other	value	1. kg	25%
		- Thallium :			
	8112.510	-- Unwrought; powders	value	1. kg	25%
	8112.520	-- Waste and scrap	value	1. kg	25%
	8112.590	-- Other	value	1. kg	25%
		- Cadmium :			
	8112.610	-- Waste and scrap	value	1. kg	25%
	8112.690	-- Other	value	1. kg	25%
		- Other :			
	8112.920	-- Unwrought; waste and scrap; powders	value	1. kg	25%
	8112.990	-- Other	value	1. kg	25%
81.13	8113.000	Cermets and articles thereof, including waste and scrap.	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

Chapter 82

**Tools, implements, cutlery, spoons and forks, of base metal;
parts thereof of base metal**

Notes.

- 1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of :
 - (a) Base metal;
 - (b) Metal carbides or cermet;
 - (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
 - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
- 2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.
Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.
- 3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
82.01		Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.			
	8201.100	- Spades and shovels	value	1. kg	25%
	8201.300	- Mattocks, picks, hoes and rakes	value	1. kg	25%
	8201.400	- Axes, bill hooks and similar hewing tools	value	1. kg	25%
	8201.500	- Secateurs and similar one-handed pruners and shears (including poultry shears)	value	1. kg	25%
	8201.600	- Hedge shears, two-handed pruning shears and similar two-handed shears	value	1. kg	25%
	8201.900	- Other hand tools of a kind used in agriculture, horticulture or forestry	value	1. kg	25%
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
	8202.100	- Hand saws	value	1. kg	25%
	8202.200	- Band saw blades	value	1. kg	25%
		- Circular saw blades (including slitting or slotting saw blades) :			
	8202.310	-- With working part of steel	value	1. kg	25%
	8202.390	-- Other, including parts	value	1. kg	25%
	8202.400	- Chain saw blades	value	1. kg	25%
		- Other saw blades :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8202.910	-- Straight saw blades, for working metal	value	1. kg	25%
	8202.990	-- Other	value	1. kg	25%
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
	8203.100	- Files, rasps and similar tools	value	1. kg	25%
	8203.200	- Pliers (including cutting pliers), pincers, tweezers and similar tools	value	1. kg	25%
	8203.300	- Metal cutting shears and similar tools	value	1. kg	25%
	8203.400	- Pipe-cutters, bolt croppers, perforating punches and similar tools	value	1. kg	25%
82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			
		- Hand-operated spanners and wrenches :			
	8204.110	-- Non-adjustable	value	1. kg	25%
	8204.120	-- Adjustable	value	1. kg	25%
	8204.200	- Interchangeable spanner sockets, with or without handles	value	1. kg	25%
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.			
	8205.100	- Drilling, threading or tapping tools	value	1. kg	25%
	8205.200	- Hammers and sledge hammers	value	1. kg	25%
	8205.300	- Planes, chisels, gouges and similar cutting tools for working wood	value	1. kg	25%
	8205.400	- Screwdrivers	value	1. kg	25%
		- Other hand tools (including glaziers' diamonds):			
	8205.510	-- Household tools	value	1. kg	25%
	8205.590	-- Other	value	1. kg	25%
	8205.600	- Blow lamps	value	1. kg	25%
	8205.700	- Vices, clamps and the like	value	1. kg	25%
	8205.900	- Other, including sets of articles of two or more subheadings of this heading	value	1. kg	25%
82.06	8206.000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	value	1. kg	25%
82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.			
		- Rock drilling or earth boring tools :			
	8207.130	-- With working part of cermets	value	1. kg	25%
	8207.190	-- Other, including parts	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8207.200	- Dies for drawing or extruding metal	value	1. kg	25%
	8207.300	- Tools for pressing, stamping or punching	value	1. kg	25%
	8207.400	- Tools for tapping or threading	value	1. kg	25%
	8207.500	- Tools for drilling, other than for rock drilling	value	1. kg	25%
	8207.600	- Tools for boring or broaching	value	1. kg	25%
	8207.700	- Tools for milling	value	1. kg	25%
	8207.800	- Tools for turning	value	1. kg	25%
	8207.900	- Other interchangeable tools	value	1. kg	25%
82.08		Knives and cutting blades, for machines or for mechanical appliances.			
	8208.100	- For metal working	value	1. kg	25%
	8208.200	- For wood working	value	1. kg	25%
	8208.300	- For kitchen appliances or for machines used by the food industry	value	1. kg	25%
	8208.400	- For agricultural, horticultural or forestry machines	value	1. kg	25%
	8208.900	- Other	value	1. kg	25%
82.09	8209.000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	value	1. kg	25%
82.10	8210.000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	value	1. kg	25%
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.			
	8211.100	- Sets of assorted articles	value	1. u	25%
		- Other :			
	8211.910	-- Table knives having fixed blades	value	1. u	25%
	8211.920	-- Other knives having fixed blades	value	1. u	25%
	8211.930	-- Knives having other than fixed blades	value	1. u	25%
	8211.940	-- Blades	value	1. kg 2. u	25%
	8211.950	-- Handles of base metal	value	1. kg 2. u	25%
82.12		Razors and razor blades (including razor blade blanks in strips).			
	8212.100	- Razors	value	1. u	25%
	8212.200	- Safety razor blades, including razor blade blanks in strips	value	1. u	25%
	8212.900	- Other parts	value	1. kg	25%
82.13	8213.000	Scissors, tailors' shears and similar shears, and blades therefor.	value	1. kg	25%
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).			
	8214.100	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8214.200	- Manicure or pedicure sets and instruments (including nail files)	value	1. kg	25%
	8214.900	- Other	value	1. kg	25%
82.15		Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
	8215.100	- Sets of assorted articles containing at least one article plated with precious metal	value	1. kg	25%
	8215.200	- Other sets of assorted articles	value	1. kg	25%
		- Other :			
	8215.910	-- Plated with precious metal	value	1. kg	25%
	8215.990	-- Other	value	1. kg	25%

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Chapter 83

Miscellaneous articles of base metal

Notes.

- 1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.
- 2.- For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
	8301.100	- Padlocks	value	1. kg	25%
	8301.200	- Locks of a kind used for motor vehicles	value	1. kg	35%
	8301.300	- Locks of a kind used for furniture	value	1. kg	25%
	8301.400	- Other locks	value	1. kg	25%
	8301.500	- Clasps and frames with clasps, incorporating locks	value	1. kg	25%
	8301.600	- Parts	value	1. kg	25%
	8301.700	- Keys presented separately	value	1. kg	25%
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
	8302.100	- Hinges	value	1. kg	25%
	8302.200	- Castors	value	1. kg	25%
	8302.300	- Other mountings, fittings and similar articles suitable for motor vehicles	value	1. kg	35%
		- Other mountings, fittings and similar articles :			
	8302.410	-- Suitable for buildings	value	1. kg	25%
	8302.420	-- Other, suitable for furniture	value	1. kg	25%
	8302.490	-- Other	value	1. kg	25%
	8302.500	- Hat-racks, hat-pegs, brackets and similar fixtures	value	1. kg	25%
	8302.600	- Automatic door closers	value	1. kg	25%
83.03	8303.000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	value	1. kg	25%
83.04	8304.000	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	value	1. kg	25%
83.05		Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
	8305.100	- Fittings for loose-leaf binders or files	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8305.200	- Staples in strips	value	1. kg	25%
	8305.900	- Other, including parts	value	1. kg	25%
83.06		Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
	8306.100	- Bells, gongs and the like	value	1. kg	25%
		- Statuettes and other ornaments :			
	8306.210	-- Plated with precious metal	value	1. kg	25%
	8306.290	-- Other	value	1. kg	25%
	8306.300	- Photograph, picture or similar frames; mirrors	value	1. kg	25%
83.07		Flexible tubing of base metal, with or without fittings.			
	8307.100	- Of iron or steel	value	1. kg	25%
	8307.900	- Of other base metal	value	1. kg	25%
83.08		Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
	8308.100	- Hooks, eyes and eyelets	value	1. kg	25%
	8308.200	- Tubular or bifurcated rivets	value	1. kg	25%
	8308.900	- Other, including parts	value	1. kg	25%
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			
	8309.100	- Crown corks	value	1. kg	25%
	8309.900	- Other	value	1. kg	25%
83.10	8310.000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	value	1. kg	25%
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.			
	8311.100	- Coated electrodes of base metal, for electric arc-welding	value	1. kg	25%
	8311.200	- Cored wire of base metal, for electric arc-welding	value	1. kg	25%
	8311.300	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	value	1. kg	25%
	8311.900	- Other	value	1. kg	25%

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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**

Notes.

1.- This Section does not cover :

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of heading 96.20.

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules :

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17, and parts which are suitable for use solely or principally with the goods of heading 85.24 are to be classified in heading 85.29 ;

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- (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
- 3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5.- For the purposes of these Notes, the expression “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.
- 6.- (A) Throughout the Nomenclature, the expression “electrical and electronic waste and scrap” means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that :
- (i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
 - (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.
- (B) Mixed consignments of “electrical and electronic waste and scrap” and other waste and scrap are to be classified in heading 85.49.
- (C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

Chapter 84

**Nuclear reactors, boilers, machinery
and mechanical appliances; parts thereof**

Notes.

- 1.- This Chapter does not cover :
- (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25;
 - (g) Radiators for the articles of Section XVII; or
 - (h) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
- 2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or more of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.
- (A) Heading 84.19 does not, however, cover :
- (i) Germination plant, incubators or brooders (heading 84.36);
 - (ii) Grain dampening machines (heading 84.37);
 - (iii) Diffusing apparatus for sugar juice extraction (heading 84.38);

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- (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (v) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.
- (B) Heading 84.22 does not cover :
 - (i) Sewing machines for closing bags or similar containers (heading 84.52); or
 - (ii) Office machinery of heading 84.72.
- (C) Heading 84.24 does not cover :
 - (i) Ink-jet printing machines (heading 84.43); or
 - (ii) Water-jet cutting machines (heading 84.56).
- 3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either :
 - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
 - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5.- For the purposes of heading 84.62, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut-to-length line” for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.
- 6.- (A) For the purposes of heading 84.71, the expression “automatic data processing machines” means machines capable of :
 - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
 - (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.
- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6 (C) above :
 - (i) Printers, copying machines, facsimile machines, whether or not combined;
 - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
 - (iii) Loudspeakers and microphones;

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- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
- 7.- Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 % or by more than 0.05 mm, whichever is less.
Other steel balls are to be classified in heading 73.26.
- 8.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.
- 9.- For the purposes of heading 84.70, the term “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 10.-For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).
Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.
- 11.-(A) Note 12 (a) and (b) to Chapter 85 also apply with respect to the expressions “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression “semiconductor devices” also covers photosensitive semiconductor devices and light-emitting diodes (LED).
- (B) For the purposes of this Note and of heading 84.86, the expression “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression “flat panel display” does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :
 - (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits;
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

- 1.- For the purposes of subheading 8465.20, the term “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.
- 2.- For the purposes of subheading 8471.490, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 6 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 3.- For the purposes of subheading 8481.20, the expression “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). Subheading 8481.20 takes precedence over all other subheadings of heading 84.81.
- 4.- Subheading 8482.400 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be

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rounded.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
84.01		Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
	8401.100	- Nuclear reactors	value	1. kg	25%
	8401.200	- Machinery and apparatus for isotopic separation, and parts thereof	value	1. kg	25%
	8401.300	- Fuel elements (cartridges), non-irradiated	value	1. kg	25%
	8401.400	- Parts of nuclear reactors	value	1. kg	25%
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
		- Steam or other vapour generating boilers :			
	8402.110	-- Watertube boilers with a steam production exceeding 45 t per hour	value	1. kg	25%
	8402.120	-- Watertube boilers with a steam production not exceeding 45 t per hour	value	1. kg	25%
	8402.190	-- Other vapour generating boilers, including hybrid boilers	value	1. kg	25%
	8402.200	- Super-heated water boilers	value	1. kg	25%
	8402.900	- Parts	value	1. kg	25%
84.03		Central heating boilers other than those of heading 84.02.			
	8403.100	- Boilers	value	1. u	25%
	8403.900	- Parts	value	1. kg	25%
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.			
	8404.100	- Auxiliary plant for use with boilers of heading 84.02 or 84.03	value	1. kg	25%
	8404.200	- Condensers for steam or other vapour power units	value	1. kg	25%
	8404.900	- Parts	value	1. kg	25%
84.05		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.			
	8405.100	- 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	value	1. kg	25%
	8405.900	- Parts	value	1. kg	25%
84.06		Steam turbines and other vapour turbines.			
	8406.100	- Turbines for marine propulsion	value	1. u	25%
		- Other turbines :			
	8406.810	-- Of an output exceeding 40 MW	value	1. u	25%
	8406.820	-- Of an output not exceeding 40 MW	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
84.07	8406.900	- Parts	value	1. kg	25%
		Spark-ignition reciprocating or rotary internal combustion piston engines.			
	8407.100	- Aircraft engines	value	1. u	25%
		- Marine propulsion engines :			
	8407.210	-- Outboard motors	value	1. u	25%
	8407.290	-- Other	value	1. u	25%
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :			
	8407.310	-- Of a cylinder capacity not exceeding 50 cc	value	1. u	25%
	8407.320	-- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	value	1. u	25%
	8407.330	-- Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	value	1. u	25%
	8407.340	-- Of a cylinder capacity exceeding 1,000 cc	value	1. u	25%
	8407.900	- Other engines	value	1. u	25%
84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
	8408.100	- Marine propulsion engines	value	1. u	25%
	8408.200	- Engines of a kind used for the propulsion of vehicles of Chapter 87	value	1. u	25%
	8408.900	- Other engines	value	1. u	25%
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.			
	8409.100	- For aircraft engines	value	1. kg 2. u	35%
		- Other :			
	8409.910	-- Suitable for use solely or principally with spark-ignition internal combustion piston engines	value	1. kg 2. u	35%
84.10	8409.990	-- Other	value	1. kg 2. u	35%
		Hydraulic turbines, water wheels, and regulators therefor.			
		- Hydraulic turbines and water wheels :			
	8410.110	-- Of a power not exceeding 1,000 kW	value	1. u	25%
	8410.120	-- Of a power exceeding 1,000 kW but not exceeding 10,000 kW	value	1. u	25%
	8410.130	-- Of a power exceeding 10,000 kW	value	1. u	25%
	8410.900	- Parts, including regulators	value	1. kg 2. u	25%
84.11		Turbo-jets, turbo-propellers and other gas turbines.			
		- Turbo-jets :			
	8411.110	-- Of a thrust not exceeding 25 kN	value	1. u	25%
	8411.120	-- Of a thrust exceeding 25 kN	value	1. u	25%
		- Turbo-propellers :			
	8411.210	-- Of a power not exceeding 1,100 kW	value	1. u	25%
	8411.220	-- Of a power exceeding 1,100 kW	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Other gas turbines :			
	8411.810	-- Of a power not exceeding 5,000 kW	value	1. u	25%
	8411.820	-- Of a power exceeding 5,000 kW	value	1. u	25%
		- Parts :			
	8411.910	-- Of turbo-jets or turbo-propellers	value	1. kg	25%
	8411.990	-- Other	value	1. kg	25%
84.12		Other engines and motors.			
	8412.100	- Reaction engines other than turbo-jets	value	1. u	25%
		- Hydraulic power engines and motors :			
	8412.210	-- Linear acting (cylinders)	value	1. u	25%
	8412.290	-- Other	value	1. u	25%
		- Pneumatic power engines and motors :			
	8412.310	-- Linear acting (cylinders)	value	1. u	25%
	8412.390	-- Other	value	1. u	25%
	8412.800	- Other	value	1. u	25%
	8412.900	- Parts	value	1. kg	25%
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
		- Pumps fitted or designed to be fitted with a measuring device :			
	8413.110	-- Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	value	1. u	25%
	8413.190	-- Other	value	1. u	25%
	8413.200	- Hand pumps, other than those of subheading 8413.110 or 8413.190	value	1. u	25%
	8413.300	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines	value	1. u	35%
	8413.400	- Concrete pumps	value	1. u	25%
	8413.500	- Other reciprocating positive displacement pumps	value	1. u	25%
	8413.600	- Other rotary positive displacement pumps	value	1. u	25%
	8413.700	- Other centrifugal pumps	value	1. u	25%
		- Other pumps; liquid elevators :			
	8413.810	-- Pumps	value	1. u	25%
	8413.820	-- Liquid elevators	value	1. u	25%
		- Parts :			
	8413.910	-- Of pumps	value	1. kg	25%
	8413.920	-- Of liquid elevators	value	1. kg	25%
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters ; gas-tight biological safety cabinets, whether or not fitted with filters.			
	8414.100	- Vacuum pumps	value	1. u	25%
	8414.200	- Hand- or foot-operated air pumps	value	1. u	25%
	8414.300	- Compressors of a kind used in refrigerating equipment	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8414.400	- Air compressors mounted on a wheeled chassis for towing	value	1. u	25%
		- Fans :			
	8414.510	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	value	1. u	25%
	8414.590	-- Other	value	1. u	25%
	8414.600	- Hoods having a maximum horizontal side not exceeding 120 cm	value	1. u	25%
	8414.700	- Gas-tight biological safety cabinets	value	1. u	25%
	8414.80	- Other			
	8414.801	--- Refrigerant recovery machines	value	1. u	12.5%
	8414.809	--- Other	value	1. u	25%
	8414.900	- Parts	value	1. kg	25%
84.15		Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
	8415.100	- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	value	1. u	35%
	8415.200	- Of a kind used for persons, in motor vehicles	value	1. u	35%
		- Other :			
	8415.810	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	value	1. u	35%
	8415.820	-- Other, incorporating a refrigerating unit	value	1. u	35%
	8415.830	-- Not incorporating a refrigerating unit	value	1. u	35%
	8415.900	- Parts	value	1. kg	35%
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.			
	8416.100	- Furnace burners for liquid fuel	value	1. kg	25%
	8416.200	- Other furnace burners, including combination burners	value	1. kg	25%
	8416.300	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	value	1. kg	25%
	8416.900	- Parts	value	1. kg	25%
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
	8417.100	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	value	1. u	25%
	8417.200	- Bakery ovens, including biscuit ovens	value	1. u	25%
	8417.800	- Other	value	1. u	25%
	8417.900	- Parts	value	1. kg	25%
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8418.100	- Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	value	1. u	25%
		- Refrigerators, household type :			
	8418.210	-- Compression-type	value	1. u	25%
	8418.290	-- Other	value	1. u	25%
	8418.300	- Freezers of the chest type, not exceeding 800 l capacity	value	1. u	25%
	8418.400	- Freezers of the upright type, not exceeding 900 l capacity	value	1. u	25%
	8418.500	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	value	1. u	25%
		- Other refrigerating or freezing equipment; heat pumps :			
	8418.610	-- Heat pumps other than air conditioning machines of heading 84.15	value	1. u	25%
	8418.69	-- Other			
	8418.691	--- Atmospheric water generators	value	1. kg 2. u	0%
	8418.699	--- Other	value	1. kg 2. u	25%
		- Parts :			
	8418.910	-- Furniture designed to receive refrigerating or freezing equipment	value	1. kg	25%
	8418.990	-- Other	value	1. kg	25%
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
		- Instantaneous or storage water heaters, non-electric :			
	8419.110	-- Instantaneous gas water heaters	value	1. u	25%
	8419.120	-- Solar water heaters	value	1. u	0%
	8419.190	-- Other	value	1. u	25%
	8419.200	- Medical, surgical or laboratory sterilisers	value	1. u	25%
		- Dryers :			
	8419.330	-- Lyophilisation apparatus, freeze drying units and spray dryers	value	1. u	25%
	8419.340	-- Other, for agricultural products	value	1. u	25%
	8419.350	-- Other, for wood, paper pulp, paper or paperboard	value	1. u	25%
	8419.390	-- Other	value	1. u	25%
	8419.400	- Distilling or rectifying plant	value	1. u	25%
	8419.500	- Heat exchange units	value	1. u	25%
	8419.600	- Machinery for liquefying air or other gases	value	1. u	25%
		- Other machinery, plant and equipment :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8419.810	-- For making hot drinks or for cooking or heating food	value	1. u	25%
	8419.890	-- Other	value	1. u	25%
	8419.90	- Parts :			
	8419.901	--- Solar thermal collectors	value	1. kg	0%
	8419.902	--- Solar thermal water tanks	value	1. kg	0%
	8419.909	--- Other	value	1. kg	25%
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.			
	8420.100	- Calendering or other rolling machines	value	1. u	25%
		- Parts :			
	8420.910	-- Cylinders	value	1. kg	25%
	8420.990	-- Other	value	1. kg	25%
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
		- Centrifuges, including centrifugal dryers :			
	8421.110	-- Cream separators	value	1. u	0%
	8421.120	-- Clothes-dryers	value	1. u	25%
	8421.190	-- Other	value	1. u	25%
		- Filtering or purifying machinery and apparatus for liquids :			
	8421.210	-- For filtering or purifying water	value	1. u	0%
	8421.220	-- For filtering or purifying beverages other than water	value	1. u	25%
	8421.230	-- Oil or petrol-filters for internal combustion engines	value	1. u	35%
	8421.290	-- Other	value	1. u	25%
		- Filtering or purifying machinery and apparatus for gases :			
	8421.310	-- Intake air filters for internal combustion engines	value	1. u	35%
	8421.320	-- Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	value	1. u	0%
	8421.39	-- Other			
	8421.391	--- Refrigerant filtering machines	value	1. u	0%
	8421.399	--- Other	value	1. u	25%
		- Parts :			
	8421.910	-- Of centrifuges, including centrifugal dryers	value	1. kg	25%
	8421.99	-- Other			
	8421.991	--- For filtering or purifying water	value	1. kg	0%
	8421.999	--- Other	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.			
		- Dish washing machines :			
	8422.110	-- Of the household type	value	1. u	25%
	8422.190	-- Other	value	1. u	25%
	8422.200	- Machinery for cleaning or drying bottles or other containers	value	1. u	25%
	8422.300	- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	value	1. u	25%
	8422.400	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	value	1. u	25%
	8422.900	- Parts	value	1. kg	25%
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
	8423.100	- Personal weighing machines, including baby scales; household scales	value	1. u	25%
	8423.200	- Scales for continuous weighing of goods on conveyors	value	1. u	25%
	8423.300	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	value	1. u	25%
		- Other weighing machinery :			
	8423.810	-- Having a maximum weighing capacity not exceeding 30 kg	value	1. u	25%
	8423.820	-- Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	value	1. u	25%
	8423.890	-- Other	value	1. u	25%
	8423.900	- Weighing machine weights of all kinds; parts of weighing machinery	value	1. kg 2. u	25%
84.24		Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
	8424.100	- Fire extinguishers, whether or not charged	value	1. u	25%
	8424.200	- Spray guns and similar appliances	value	1. u	25%
	8424.300	- Steam or sand blasting machines and similar jet projecting machines	value	1. u	25%
		- Agricultural or horticultural sprayers :			
	8424.410	-- Portable sprayers	value	1. u	0%
	8424.490	-- Other	value	1. u	0%
		- Other appliances :			
	8424.820	-- Agricultural or horticultural	value	1. u	0%
	8424.890	-- Other	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
84.25	8424.900	- Parts	value	1. kg	25%
		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :			
	8425.110	-- Powered by electric motor	value	1. u	25%
	8425.190	-- Other	value	1. u	25%
		- Winches; capstans :			
	8425.310	-- Powered by electric motor	value	1. u	25%
	8425.390	-- Other	value	1. u	25%
		- Jacks; hoists of a kind used for raising vehicles :			
	8425.410	-- Built-in jacking systems of a type used in garages	value	1. u	25%
	8425.420	-- Other jacks and hoists, hydraulic	value	1. u	25%
	8425.490	-- Other	value	1. u	25%
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.			
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :			
	8426.110	-- Overhead travelling cranes on fixed support	value	1. u	35%
	8426.120	-- Mobile lifting frames on tyres and straddle carriers	value	1. u	35%
	8426.190	-- Other	value	1. u	35%
	8426.200	- Tower cranes	value	1. u	35%
	8426.300	- Portal or pedestal jib cranes	value	1. u	35%
		- Other machinery, self-propelled :			
	8426.410	-- On tyres	value	1. u	35%
	8426.490	-- Other	value	1. u	35%
		- Other machinery :			
	8426.910	-- Designed for mounting on road vehicles	value	1. u	35%
	8426.990	-- Other	value	1. u	35%
84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
	8427.100	- Self-propelled trucks powered by an electric motor	value	1. u	35%
	8427.200	- Other self-propelled trucks	value	1. u	35%
	8427.900	- Other trucks	value	1. u	35%
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
	8428.100	- Lifts and skip hoists	value	1. u	35%
	8428.200	- Pneumatic elevators and conveyors	value	1. u	35%
		- Other continuous-action elevators and conveyors, for goods or materials :			
	8428.310	-- Specially designed for underground use	value	1. u	35%
	8428.320	-- Other, bucket type	value	1. u	35%
	8428.330	-- Other, belt type	value	1. u	35%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8428.390	-- Other	value	1. u	35%
	8428.400	- Escalators and moving walkways	value	1. u	35%
	8428.600	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	value	1. u	35%
	8428.700	- Industrial robots	value	1. u	35%
	8428.900	- Other machinery	value	1. u	35%
84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
		- Bulldozers and angledozers :			
	8429.110	-- Track laying	value	1. u	35%
	8429.190	-- Other	value	1. u	35%
	8429.200	- Graders and levellers	value	1. u	35%
	8429.300	- Scrapers	value	1. u	35%
	8429.400	- Tamping machines and road rollers	value	1. u	35%
		- Mechanical shovels, excavators and shovel loaders :			
	8429.510	-- Front-end shovel loaders	value	1. u	35%
	8429.520	-- Machinery with a 360° revolving superstructure	value	1. u	35%
	8429.590	-- Other	value	1. u	35%
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.			
	8430.100	- Pile-drivers and pile-extractors	value	1. u	35%
	8430.200	- Snow-ploughs and snow-blowers	value	1. u	35%
		- Coal or rock cutters and tunnelling machinery :			
	8430.310	-- Self-propelled	value	1. u	35%
	8430.390	-- Other	value	1. u	35%
		- Other boring or sinking machinery :			
	8430.410	-- Self-propelled	value	1. u	35%
	8430.490	-- Other	value	1. u	35%
	8430.500	- Other machinery, self-propelled	value	1. u	35%
		- Other machinery, not self-propelled :			
	8430.610	-- Tamping or compacting machinery	value	1. u	35%
	8430.690	-- Other	value	1. u	35%
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.			
	8431.100	- Of machinery of heading 84.25	value	1. kg	35%
	8431.200	- Of machinery of heading 84.27	value	1. kg	35%
		- Of machinery of heading 84.28 :			
	8431.310	-- Of lifts, skip hoists or escalators	value	1. kg	35%
	8431.390	-- Other	value	1. kg	35%
		- Of machinery of heading 84.26, 84.29 or 84.30 :			
	8431.410	-- Buckets, shovels, grabs and grips	value	1. kg	35%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
84.32	8431.420	-- Bulldozer or angledozer blades	value	1. kg	35%
	8431.430	-- Parts for boring or sinking machinery of subheading 8430.410 or 8430.490	value	1. kg	35%
	8431.490	-- Other	value	1. kg	35%
	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.				
	8432.100	- Ploughs	value	1. u	0%
		- Harrows, scarifiers, cultivators, weeders and hoes :			
	8432.210	-- Disc harrows	value	1. u	0%
	8432.290	-- Other	value	1. u	0%
		- Seeders, planters and transplanters :			
	8432.310	-- No-till direct seeders, planters and transplanters	value	1. u	0%
	8432.390	-- Other	value	1. u	0%
		- Manure spreaders and fertiliser distributors :			
	8432.410	-- Manure spreaders	value	1. u	0%
	8432.420	-- Fertiliser distributors	value	1. u	0%
	8432.800	- Other machinery	value	1. u	0%
	8432.900	- Parts	value	1. kg	0%
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.				
		- Mowers for lawns, parks or sports-grounds :			
	8433.110	-- Powered, with the cutting device rotating in a horizontal plane	value	1. u	25%
	8433.190	-- Other	value	1. u	25%
	8433.200	- Other mowers, including cutter bars for tractor mounting	value	1. u	0%
	8433.300	- Other haymaking machinery	value	1. u	0%
	8433.400	- Straw or fodder balers, including pick-up balers	value	1. u	0%
		- Other harvesting machinery; threshing machinery :			
	8433.510	-- Combine harvester-threshers	value	1. u	0%
	8433.520	-- Other threshing machinery	value	1. u	0%
	8433.530	-- Root or tuber harvesting machines	value	1. u	0%
	8433.590	-- Other	value	1. u	0%
	8433.600	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	value	1. u	0%
	8433.90	- Parts			
	8433.901	--- Parts suitable for use solely or principally with the machinery of subheadings 8433.200 to 8433.600	value	1. kg	0%
	8433.909	--- Other	value	1. kg	25%
84.34	Milking machines and dairy machinery.				
	8434.100	- Milking machines	value	1. u	0%
	8434.200	- Dairy machinery	value	1. u	0%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
84.35	8434.900	- Parts :	value	1. kg	0%
		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
84.36	8435.100	- Machinery	value	1. u	25%
	8435.900	- Parts	value	1. kg	25%
84.36		Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			
	8436.100	- Machinery for preparing animal feeding stuffs	value	1. u	0%
84.36		- Poultry-keeping machinery; poultry incubators and brooders :			
	8436.210	-- Poultry incubators and brooders	value	1. u	0%
84.36	8436.290	-- Other	value	1. u	0%
	8436.800	- Other machinery	value	1. u	0%
84.36		- Parts :			
	8436.910	-- Of poultry-keeping machinery or poultry incubators and brooders	value	1. kg	0%
84.37	8436.990	-- Other	value	1. kg	0%
		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
84.37	8437.100	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	value	1. u	25%
	8437.800	- Other machinery	value	1. u	25%
84.38	8437.900	- Parts	value	1. kg	25%
		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils.			
84.38	8438.100	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	value	1. u	25%
	8438.200	- Machinery for the manufacture of confectionery, cocoa or chocolate	value	1. u	25%
84.38	8438.300	- Machinery for sugar manufacture	value	1. u	25%
	8438.400	- Brewery machinery	value	1. u	25%
84.38	8438.500	- Machinery for the preparation of meat or poultry	value	1. u	25%
	8438.600	- Machinery for the preparation of fruits, nuts or vegetables	value	1. u	25%
84.38	8438.800	- Other machinery	value	1. u	25%
	8438.900	- Parts	value	1. kg	25%
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
	8439.100	- Machinery for making pulp of fibrous cellulosic material	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8439.200	- Machinery for making paper or paperboard	value	1. u	25%
	8439.300	- Machinery for finishing paper or paperboard	value	1. u	25%
		- Parts :			
	8439.910	-- Of machinery for making pulp of fibrous cellulosic material	value	1. kg	25%
	8439.990	-- Other	value	1. kg	25%
84.40		Book-binding machinery, including book-sewing machines.			
	8440.100	- Machinery	value	1. u	15%
	8440.900	- Parts	value	1. kg	15%
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
	8441.100	- Cutting machines	value	1. u	15%
	8441.200	- Machines for making bags, sacks or envelopes	value	1. u	25%
	8441.300	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	value	1. u	25%
	8441.400	- Machines for moulding articles in paper pulp, paper or paperboard	value	1. u	25%
	8441.800	- Other machinery	value	1. u	25%
	8441.900	- Parts	value	1. kg	25%
84.42		Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
	8442.300	- Machinery, apparatus and equipment	value	1. u	15%
	8442.400	- Parts of the foregoing machinery, apparatus or equipment	value	1. kg	15%
	8442.500	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	value	1. kg 2. u	15%
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.			
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 :			
	8443.110	-- Offset printing machinery, reel-fed	value	1. u	15%
	8443.120	-- Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	value	1. u	15%
	8443.130	-- Other offset printing machinery	value	1. u	15%
	8443.140	-- Letterpress printing machinery, reel fed, excluding flexographic printing	value	1. u	15%
	8443.150	-- Letterpress printing machinery, other than reel fed, excluding flexographic printing	value	1. u	15%
	8443.160	-- Flexographic printing machinery	value	1. u	15%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8443.170	-- Gravure printing machinery	value	1. u	15%
	8443.190	-- Other	value	1. u	15%
		- Other printers, copying machines and facsimile machines, whether or not combined :			
	8443.310	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	value	1. u	25%
	8443.320	-- Other, capable of connecting to an automatic data processing machine or to a network	value	1. u	25%
	8443.390	-- Other	value	1. u	25%
		- Parts and accessories :			
	8443.910	-- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	value	1. kg	15%
	8443.990	-- Other	value	1. kg	25%
84.44	8444.000	Machines for extruding, drawing, texturing or cutting man-made textile materials.	value	1. u	25%
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.			
		- Machines for preparing textile fibres :			
	8445.110	-- Carding machines	value	1. u	25%
	8445.120	-- Combing machines	value	1. u	25%
	8445.130	-- Drawing or roving machines	value	1. u	25%
	8445.190	-- Other	value	1. u	25%
	8445.200	- Textile spinning machines	value	1. u	25%
	8445.300	- Textile doubling or twisting machines	value	1. u	25%
	8445.400	- Textile winding (including weft-winding) or reeling machines	value	1. u	25%
	8445.900	- Other	value	1. u	25%
84.46		Weaving machines (looms).			
	8446.100	- For weaving fabrics of a width not exceeding 30 cm	value	1. u	25%
		- For weaving fabrics of a width exceeding 30cm, shuttle type :			
	8446.210	-- Power looms	value	1. u	25%
	8446.290	-- Other	value	1. u	25%
	8446.300	- For weaving fabrics of a width exceeding 30cm, shuttleless type	value	1. u	25%
84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			
		- Circular knitting machines :			
	8447.110	-- With cylinder diameter not exceeding 165 mm	value	1. u	25%
	8447.120	-- With cylinder diameter exceeding 165 mm	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8447.200	- Flat knitting machines; stitch-bonding machines	value	1. u	25%
	8447.900	- Other	value	1. u	25%
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).			
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47 :			
	8448.110	-- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	value	1. kg	25%
	8448.190	-- Other	value	1. kg	25%
	8448.200	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	value	1. kg	25%
		- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery :			
	8448.310	-- Card clothing	value	1. kg	25%
	8448.320	-- Of machines for preparing textile fibres, other than card clothing	value	1. kg	25%
	8448.330	-- Spindles, spindle flyers, spinning rings and ring travellers	value	1. kg	25%
	8448.390	-- Other	value	1. kg	25%
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery :			
	8448.420	-- Reeds for looms, healds and heald-frames	value	1. kg	25%
	8448.490	-- Other	value	1. kg	25%
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :			
	8448.510	-- Sinkers, needles and other articles used in forming stitches	value	1. kg	25%
	8448.590	-- Other	value	1. kg	25%
84.49	8449.000	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	value	1. kg	25%
84.50		Household or laundry-type washing machines, including machines which both wash and dry.			
		- Machines, each of a dry linen capacity not exceeding 10 kg :			
	8450.110	-- Fully-automatic machines	value	1. u	25%
	8450.120	-- Other machines, with built-in centrifugal drier	value	1. u	25%
	8450.190	-- Other	value	1. u	25%
	8450.200	- Machines, each of a dry linen capacity exceeding 10 kg	value	1. u	25%
	8450.900	- Parts	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.			
	8451.100	- Dry-cleaning machines	value	1. u	25%
		- Drying machines :			
	8451.210	-- Each of a dry linen capacity not exceeding 10 kg	value	1. u	25%
	8451.290	-- Other	value	1. u	25%
	8451.300	- Ironing machines and presses (including fusing presses)	value	1. u	25%
	8451.400	- Washing, bleaching or dyeing machines	value	1. u	25%
	8451.500	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	value	1. u	25%
	8451.800	- Other machinery	value	1. u	25%
	8451.900	- Parts	value	1. kg	25%
84.52		Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.			
	8452.100	- Sewing machines of the household type	value	1. u	25%
		- Other sewing machines :			
	8452.210	-- Automatic units	value	1. u	25%
	8452.290	-- Other	value	1. u	25%
	8452.300	- Sewing machine needles	value	1. kg 2. u	25%
	8452.900	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	value	1. kg	25%
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.			
	8453.100	- Machinery for preparing, tanning or working hides, skins or leather	value	1. u	25%
	8453.200	- Machinery for making or repairing footwear	value	1. u	25%
	8453.800	- Other machinery	value	1. u	25%
	8453.900	- Parts	value	1. kg	25%
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
	8454.100	- Converters	value	1. u	25%
	8454.200	- Ingot moulds and ladles	value	1. u	25%
	8454.300	- Casting machines	value	1. u	25%
	8454.900	- Parts	value	1. kg	25%
84.55		Metal-rolling mills and rolls therefor.			
	8455.100	- Tube mills	value	1. u	25%
		- Other rolling mills :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8455.210	-- Hot or combination hot and cold	value	1. u	25%
	8455.220	-- Cold	value	1. u	25%
	8455.300	- Rolls for rolling mills	value	1. u	25%
	8455.900	- Other parts	value	1. kg	25%
84.56		Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.			
		- Operated by laser or other light or photon beam processes :			
	8456.110	-- Operated by laser	value	1. u	25%
	8456.120	-- Operated by other light or photon beam processes	value	1. u	25%
	8456.200	- Operated by ultrasonic processes	value	1. u	25%
	8456.300	- Operated by electro-discharge processes	value	1. u	25%
	8456.400	- Operated by plasma arc processes	value	1. u	25%
	8456.500	- Water-jet cutting machines	value	1. u	25%
	8456.900	- Other	value	1. u	25%
84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
	8457.100	- Machining centres	value	1. u	25%
	8457.200	- Unit construction machines (single station)	value	1. u	25%
	8457.300	- Multi-station transfer machines	value	1. u	25%
84.58		Lathes (including turning centres) for removing metal.			
		- Horizontal lathes :			
	8458.110	-- Numerically controlled	value	1. u	25%
	8458.190	-- Other	value	1. u	25%
		- Other lathes :			
	8458.910	-- Numerically controlled	value	1. u	25%
	8458.990	-- Other	value	1. u	25%
84.59		Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.			
	8459.100	- Way-type unit head machines	value	1. u	25%
		- Other drilling machines :			
	8459.210	-- Numerically controlled	value	1. u	25%
	8459.290	-- Other	value	1. u	25%
		- Other boring-milling machines :			
	8459.310	-- Numerically controlled	value	1. u	25%
	8459.390	-- Other	value	1. u	25%
		- Other boring machines :			
	8459.410	-- Numerically controlled	value	1. u	25%
	8459.490	-- Other	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Milling machines, knee-type :			
	8459.510	-- Numerically controlled	value	1. u	25%
	8459.590	-- Other	value	1. u	25%
		- Other milling machines :			
	8459.610	-- Numerically controlled	value	1. u	25%
	8459.690	-- Other	value	1. u	25%
	8459.700	- Other threading or tapping machines	value	1. u	25%
84.60		Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.			
		- Flat-surface grinding machines :			
	8460.120	-- Numerically controlled	value	1. u	25%
	8460.190	-- Other	value	1. u	25%
		- Other grinding machines :			
	8460.220	-- Centreless grinding machines, numerically controlled	value	1. u	25%
	8460.230	-- Other cylindrical grinding machines, numerically controlled	value	1. u	25%
	8460.240	-- Other, numerically controlled	value	1. u	25%
	8460.290	-- Other	value	1. u	25%
		- Sharpening (tool or cutter grinding) machines :			
	8460.310	-- Numerically controlled	value	1. u	25%
	8460.390	-- Other	value	1. u	25%
	8460.400	- Honing or lapping machines	value	1. u	25%
	8460.900	- Other	value	1. u	25%
84.61		Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.			
	8461.200	- Shaping or slotting machines	value	1. u	25%
	8461.300	- Broaching machines	value	1. u	25%
	8461.400	- Gear cutting, gear grinding or gear finishing machines	value	1. u	25%
	8461.500	- Sawing or cutting-off machines	value	1. u	25%
	8461.900	- Other	value	1. u	25%
84.62		Machine-tools (including presses) for working metal by forging, hammering or die forging (excluding rolling mills); machine-tools (including presses, slitting lines and cut-to-length lines) for working metal by bending, folding, straightening, flattening, shearing, punching, notching or nibbling (excluding draw-benches); presses for working metal or metal carbides, not specified above.			
		- Hot forming machines for forging, die forging (including presses) and hot hammers :			
	8462.110	-- Closed die forging machines	value	1. u	25%
	8462.190	-- Other	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Bending, folding, straightening or flattening machines (including press brakes) for flat products :			
	8462.220	-- Profile forming machines	value	1. u	25%
	8462.230	-- Numerically controlled press brakes	value	1. u	25%
	8462.240	-- Numerically controlled panel benders	value	1. u	25%
	8462.250	-- Numerically controlled roll forming machines	value	1. u	25%
	8462.260	-- Other numerically controlled bending, folding, straightening or flattening machines	value	1. u	25%
	8462.290	-- Other	value	1. u	25%
		- Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines :			
	8462.320	-- Slitting lines and cut-to-length lines	value	1. u	25%
	8462.330	-- Numerically controlled shearing machines	value	1. u	25%
	8462.390	-- Other	value	1. u	25%
		- Punching, notching or nibbling machines (excluding presses) for flat products, including combined punching and shearing machines :			
	8462.420	-- Numerically controlled	value	1. u	25%
	8462.490	-- Other	value	1. u	25%
		- Machines for working tube, pipe, hollow section and bar (excluding presses) :			
	8462.510	-- Numerically controlled	value	1. u	25%
	8462.590	-- Other	value	1. u	25%
		- Cold metal working presses :			
	8462.610	-- Hydraulic presses	value	1. u	25%
	8462.620	-- Mechanical presses	value	1. u	25%
	8462.630	-- Servo-presses	value	1. u	25%
	8462.690	-- Other	value	1. u	25%
	8462.900	- Other	value	1. u	25%
84.63		Other machine-tools for working metal or cermets, without removing material.			
	8463.100	- Draw-benches for bars, tubes, profiles, wire or the like	value	1. u	25%
	8463.200	- Thread rolling machines	value	1. u	25%
	8463.300	- Machines for working wire	value	1. u	25%
	8463.900	- Other	value	1. u	25%
84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.			
	8464.100	- Sawing machines	value	1. u	25%
	8464.200	- Grinding or polishing machines	value	1. u	25%
	8464.900	- Other	value	1. u	25%
84.65		Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8465.100	- Machines which can carry out different types of machining operations without tool change between such operations	value	1. u	25%
	8465.200	- Machining centres	value	1. u	25%
		- Other :			
	8465.910	-- Sawing machines	value	1. u	25%
	8465.920	-- Planing, milling or moulding (by cutting) machines	value	1. u	25%
	8465.930	-- Grinding, sanding or polishing machines	value	1. u	25%
	8465.940	-- Bending or assembling machines	value	1. u	25%
	8465.950	-- Drilling or morticing machines	value	1. u	25%
	8465.960	-- Splitting, slicing or paring machines	value	1. u	25%
	8465.990	-- Other	value	1. u	25%
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for the machines; tool holders for any type of tool for working in the hand.			
	8466.100	- Tool holders and self-opening dieheads	value	1. kg	25%
	8466.200	- Work holders	value	1. kg	25%
	8466.300	- Dividing heads and other special attachments for machines	value	1. kg	25%
		- Other :			
	8466.910	-- For machines of heading 84.64	value	1. kg	25%
	8466.920	-- For machines of heading 84.65	value	1. kg	25%
	8466.930	-- For machines of headings 84.56 to 84.61	value	1. kg	25%
	8466.940	-- For machines of heading 84.62 or 84.63	value	1. kg	25%
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.			
		- Pneumatic :			
	8467.110	-- Rotary type (including combined rotary-percussion)	value	1. u	25%
	8467.190	-- Other	value	1. u	25%
		- With self-contained electric motor :			
	8467.210	-- Drills of all kinds	value	1. u	25%
	8467.220	-- Saws	value	1. u	25%
	8467.290	-- Other	value	1. u	25%
		- Other tools :			
	8467.810	-- Chain saws	value	1. u	25%
	8467.890	-- Other	value	1. u	25%
		- Parts :			
	8467.910	-- Of chain saws	value	1. kg	25%
	8467.920	-- Of pneumatic tools	value	1. kg	25%
	8467.990	-- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
84.68		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.			
	8468.100	- Hand-held blow pipes	value	1. u	25%
	8468.200	- Other gas-operated machinery and apparatus	value	1. u	25%
	8468.800	- Other machinery and apparatus	value	1. u	25%
	8468.900	- Parts	value	1. kg	25%
[84.69]					
84.70		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.			
	8470.100	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions - Other electronic calculating machines :	value	1. u	25%
	8470.210	-- Incorporating a printing device	value	1. u	25%
	8470.290	-- Other	value	1. u	25%
	8470.300	- Other calculating machines	value	1. u	25%
	8470.500	- Cash registers	value	1. u	25%
	8470.900	- Other	value	1. u	25%
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.			
	8471.300	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of a least a central processing unit, a keyboard and a display - Other automatic data processing machines:	value	1. u	25%
	8471.410	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	value	1. u	25%
	8471.490	-- Other, presented in the form of systems	value	1. u	25%
	8471.500	- Processing units other than those of sub-heading 8471.410 or 8471.490, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	value	1. u	25%
	8471.600	- Input or output units, whether or not containing storage units in the same housing	value	1. u	25%
	8471.700	- Storage units	value	1. u	25%
	8471.800	- Other units of automatic data processing machines	value	1. u	25%
	8471.900	- Other	value	1. u	25%
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8472.100	- Duplicating machines	value	1. u	25%
	8472.300	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	value	1. u	25%
	8472.900	- Other	value	1. u	25%
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.70 to 84.72.			
		- Parts and accessories of the machines of heading 84.70 :			
	8473.210	-- Of the electronic calculating machines of subheading 8470.100, 8470.210 or 8470.290	value	1. kg	25%
	8473.290	-- Other	value	1. kg	25%
	8473.300	- Parts and accessories of the machines of heading 84.71	value	1. kg	25%
	8473.400	- Parts and accessories of the machines of heading 84.72	value	1. kg	25%
	8473.500	- Parts and accessories equally suitable for use with the machines of two or more of the headings 84.70 to 84.72	value	1. kg	25%
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 cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.			
	8474.100	- Sorting, screening, separating or washing machines	value	1. u	25%
	8474.200	- Crushing or grinding machines	value	1. u	25%
		- Mixing or kneading machines :			
	8474.310	-- Concrete or mortar mixers	value	1. u	25%
	8474.320	-- Machines for mixing mineral substances with bitumen	value	1. u	25%
	8474.390	-- Other	value	1. u	25%
	8474.800	- Other machinery	value	1. u	25%
	8474.900	- Parts	value	1. kg	25%
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.			
	8475.100	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	value	1. u	25%
		- Machines for manufacturing or hot working glass or glassware:			
	8475.210	-- Machines for making optical fibres and preforms thereof	value	1. u	25%
	8475.290	-- Other	value	1. u	25%
	8475.900	- Parts	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.			
		- Automatic beverage-vending machines :			
	8476.210	-- Incorporating heating or refrigerating devices	value	1. u	35%
	8476.290	-- Other	value	1. u	35%
		- Other machines :			
	8476.810	-- Incorporating heating or refrigerating devices	value	1. u	35%
	8476.890	-- Other	value	1. u	35%
	8476.900	- Parts	value	1. kg	35%
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
	8477.100	- Injection-moulding machines	value	1. u	25%
	8477.200	- Extruders	value	1. u	25%
	8477.300	- Blow moulding machines	value	1. u	25%
	8477.400	- Vacuum moulding machines and other thermoforming machines	value	1. u	25%
		- Other machinery for moulding or otherwise forming :			
	8477.510	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	value	1. u	25%
	8477.590	-- Other	value	1. u	25%
	8477.800	- Other machinery	value	1. u	25%
	8477.900	- Parts	value	1. kg	25%
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
	8478.100	- Machinery	value	1. u	25%
	8478.900	- Parts	value	1. kg	25%
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
	8479.100	- Machinery for public works, building or the like	value	1. u	25%
	8479.200	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	value	1. u	25%
	8479.300	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	value	1. u	25%
	8479.400	- Rope or cable-making machines	value	1. u	25%
	8479.500	- Industrial robots, not elsewhere specified or included	value	1. u	25%
	8479.600	- Evaporative air coolers	value	1. u	25%
		- Passenger boarding bridges :			
	8479.710	-- Of a kind used in airports	value	1. u	25%
	8479.790	-- Other	value	1. u	25%
		- Other machines and mechanical appliances:			
	8479.810	-- For treating metal, including electric wire coil-winders	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8479.820	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	value	1. u	25%
	8479.830	-- Cold isostatic presses	value	1. u	25%
	8479.89	-- Other :			
	8479.891	--- Lens manufacturing or processing machines	value	1. u	0%
	8479.892	--- Insect traps	value	1. u	0%
	8479.899	--- Other	value	1. u	25%
	8479.90	- Parts			
	8479.901	--- Parts of machines of subheading 8479.891	value	1. u	0%
	8479.909	--- Other	value	1. u	25%
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.			
	8480.100	- Moulding boxes for metal foundry	value	1. kg 2. u	25%
	8480.200	- Mould bases	value	1. kg 2. u	25%
	8480.300	- Moulding patterns	value	1. kg 2. u	25%
		- Moulds for metal or metal carbides :			
	8480.410	-- Injection or compression types	value	1. kg 2. u	25%
	8480.490	-- Other	value	1. kg 2. u	25%
	8480.500	- Moulds for glass	value	1. kg 2. u	25%
	8480.600	- Moulds for mineral materials	value	1. kg 2. u	25%
		- Moulds for rubber or plastics :			
	8480.710	-- Injection or compression types	value	1. kg 2. u	25%
	8480.790	-- Other	value	1. kg 2. u	25%
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.			
	8481.100	- Pressure-reducing valves	value	1. kg	25%
	8481.200	- Valves for oleohydraulic or pneumatic transmissions	value	1. kg	25%
	8481.300	- Check (nonreturn) valves	value	1. kg	25%
	8481.400	- Safety or relief valves	value	1. kg	25%
	8481.800	- Other appliances	value	1. kg	25%
	8481.900	- Parts	value	1. kg	25%
84.82		Ball or roller bearings.			
	8482.100	- Ball bearings	value	1. u	25%
	8482.200	- Tapered roller bearings, including cone and tapered roller assemblies	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8482.300	- Spherical roller bearings	value	1. u	25%
	8482.400	- Needle roller bearings, including cage and needle roller assemblies	value	1. u	25%
	8482.500	- Other cylindrical roller bearings, including cage and roller assemblies	value	1. u	25%
	8482.800	- Other, including combined ball/roller bearings	value	1. u	25%
		- Parts :			
	8482.910	-- Balls, needles and rollers	value	1. kg	25%
	8482.990	-- Other	value	1. kg	25%
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
	8483.100	- Transmission shafts (including cam shafts and crank shafts) and cranks	value	1. u	35%
	8483.200	- Bearing housings, incorporating ball or roller bearings	value	1. u	35%
	8483.300	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	value	1. u	35%
	8483.400	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	value	1. u	35%
	8483.500	- Flywheels and pulleys, including pulley blocks	value	1. u	35%
	8483.600	- Clutches and shaft couplings (including universal joints)	value	1. u	35%
	8483.900	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts	value	1. kg	35%
84.84		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.			
	8484.100	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	value	1. kg 2. u	35%
	8484.200	- Mechanical seals	value	1. kg 2. u	35%
	8484.900	- Other	value	1. kg 2. u	35%
84.85		Machines for additive manufacturing.			
	8485.100	- By metal deposit	value	1. u	25%
	8485.200	- By plastics or rubber deposit	value	1. u	25%
	8485.300	- By plaster, cement, ceramics or glass deposit	value	1. u	25%
	8485.800	- Other	value	1. u	25%
	8485.900	- Parts	value	1.kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
84.86		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories.			
	8486.100	- Machines and apparatus for the manufacture of boules or wafers	value	1. u	25%
	8486.200	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	value	1. u	25%
	8486.300	- Machines and apparatus for the manufacture of flat panel displays	value	1. u	25%
	8486.400	- Machines and apparatus specified in Note 11 (C) to this Chapter	value	1. u	25%
	8486.900	- Parts and accessories	value	1. kg	25%
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
	8487.100	- Ships' or boats' propellers and blades therefor	value	1. kg 2. u	35%
	8487.900	- Other	value	1. kg 2. u	25%

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Chapter 85

**Electrical machinery and equipment and parts thereof;
sound recorders and reproducers,
television image and sound recorders and reproducers, and
parts and accessories of such articles**

Notes.

1.- This Chapter does not cover:

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

2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

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

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

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

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

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

6.- For the purposes of heading 85.23 :

- (a) “Solid-state non-volatile storage devices” (for example, “flash memory cards” or “flash electronic storage cards”) are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, “FLASH E²PROM”) in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term “smart cards” means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

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

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scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

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

- 8.- For the purposes of heading 85.34 “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

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

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

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

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

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

- 12.- For the purposes of headings 85.41 and 85.42 :

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

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

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

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

The following expressions mean :

- (1) “Semiconductor-based” means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.
- (2) “Physical or chemical phenomena” relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.
- (3) “Semiconductor-based sensor” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and

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converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

- (4) “Semiconductor-based actuator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.
- (5) “Semiconductor-based resonator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.
- (6) “Semiconductor-based oscillator” is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
- (ii) “Light-emitting diodes (LED)” are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;
- (b) “Electronic integrated circuits” are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.
 - (iv) Multi-component integrated circuits (MCOs) : a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components : silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under heading 85.32, 85.33, 85.41, or inductors classifiable under heading 85.04, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purpose of this definition :

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

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semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

- (d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

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

Subheading Notes.

- 1.- Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics :
 - writing speed exceeding 0.5 mm per microsecond;
 - time resolution 50 nanoseconds or less;
 - frame rate exceeding 225,000 frames per second.
- 2.- In respect of subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.
- 3.- Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally subheading 8525.89).
- 4.- Subheading 8527.120 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.
- 5.- For the purposes of subheadings 8549.11 to 8549.19, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
85.01		Electric motors and generators (excluding generating sets).			
	8501.100	- Motors of an output not exceeding 37.5 W	value	1. u	25%
	8501.200	- Universal AC/DC motors of an output exceeding 37.5 W	value	1. u	25%
		- Other DC motors; DC generators, other than photovoltaic generators :			
	8501.310	-- Of an output not exceeding 750 W	value	1. u	25%
	8501.320	-- Of an output exceeding 750 W but not exceeding 75 kW	value	1. u	25%
	8501.330	-- Of an output exceeding 75 kW but not exceeding 375 kW	value	1. u	25%
	8501.340	-- Of an output exceeding 375 kW	value	1. u	25%
	8501.400	- Other AC motors, single-phase	value	1. u	25%
		- Other AC motors, multi-phase :			
	8501.510	-- Of an output not exceeding 750 W	value	1. u	25%
	8501.520	-- Of an output exceeding 750 W but not exceeding 75 kW	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8501.530	-- Of an output exceeding 75 kW	value	1. u	25%
		- AC generators (alternators), other than photovoltaic generators :			
	8501.610	-- Of an output not exceeding 75 kVA	value	1. u	25%
	8501.620	-- Of an output exceeding 75 kVA but not exceeding 750 kVA	value	1. u	25%
	8501.630	-- Of an output exceeding 375 kVA but not exceeding 375 kVA	value	1. u	25%
	8501.640	-- Of an output exceeding 750 kVA	value	1. u	25%
		- Photovoltaic DC generators :			
	8501.710	-- Of an output not exceeding 50 W	value	1. u	0%
	8501.720	-- Of an output exceeding 50 W	value	1. u	0%
	8501.800	- Photovoltaic AC generators	value	1. u	0%
85.02		Electric generating sets and rotary converters.			
		- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) :			
	8502.110	-- Of an output not exceeding 75 kVA	value	1. u	35%
	8502.120	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	value	1. u	35%
	8502.130	-- Of an output exceeding 375 kVA	value	1. u	35%
	8502.200	- Generating sets with spark-ignition internal combustion piston engines	value	1. u	35%
		- Other generating sets :			
	8502.310	-- Wind-powered	value	1. u	0%
	8502.39	-- Other			
	8502.391	--- Ocean wave powered	value	1. u	0%
	8502.399	--- Other	value	1. u	35%
	8502.400	- Electric rotary converters	value	1. u	35%
85.03	8503.000	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	value	1. kg	25%
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.			
	8504.100	- Ballasts for discharge lamps or tubes	value	1. u	25%
		- Liquid dielectric transformers :			
	8504.210	-- Having a power handling capacity not exceeding 650 kVA	value	1. u	25%
	8504.220	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	value	1. u	25%
	8504.230	-- Having a power handling capacity exceeding 10,000 kVA	value	1. u	25%
		- Other transformers :			
	8504.310	-- Having a power handling capacity not exceeding 1 kVA	value	1. u	25%
	8504.320	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	value	1. u	25%
	8504.330	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8504.340	-- Having a power handling capacity exceeding 500 kVA	value	1. u	25%
	8504.40	- Static converters			
	8504.401	--- Grid tie photovoltaic inverter with anti-islanding protection	value	1. u	0%
	8504.409	--- Other	value	1. u	25%
	8504.500	- Other inductors	value	1. u	25%
	8504.900	- Parts	value	1. kg	25%
85.05		Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.			
		- Permanent magnets and articles intended to become permanent magnets after magnetisation :			
	8505.110	-- Of metal	value	1. kg	25%
	8505.190	-- Other	value	1. kg	25%
	8505.200	- Electro-magnetic couplings, clutches and brakes	value	1. kg	25%
	8505.900	- Other, including parts	value	1. kg	25%
85.06		Primary cells and primary batteries.			
	8506.100	- Manganese dioxide	value	1. u	35%
	8506.300	- Mercuric oxide	value	1. u	35%
	8506.400	- Silver oxide	value	1. u	35%
	8506.500	- Lithium	value	1. u	35%
	8506.600	- Air-zinc	value	1. u	35%
	8506.800	- Other primary cells and primary batteries	value	1. u	35%
	8506.900	- Parts	value	1. kg	35%
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).			
	8507.100	- Lead-acid, of a kind used for starting piston engines	value	1. u	35%
	8507.200	- Other lead-acid accumulators	value	1. u	35%
	8507.300	- Nickel-cadmium	value	1. u	35%
	8507.500	- Nickel-metal hydride	value	1. u	35%
	8507.600	- Lithium-ion	value	1. u	35%
	8507.800	- Other accumulators	value	1. u	35%
	8507.900	- Parts	value	1. kg	35%
85.08		Vacuum cleaners.			
		- With self-contained electric motor :			
	8508.110	-- Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	value	1. u	25%
	8508.190	-- Other	value	1. u	25%
	8508.600	- Other vacuum cleaners	value	1. u	25%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
85.09	8508.700	- Parts	value	1. kg	25%
		Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.			
	8509.400	- Food grinders and mixers; fruit or vegetable juice extractors	value	1. u	25%
	8509.80	- Other appliances :			
	8509.801	--- Insect traps	value	1. u	0%
85.10	8509.809	--- Other	value	1. u	25%
	8509.900	- Parts	value	1. kg	25%
		Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
	8510.100	- Shavers	value	1. u	25%
	8510.200	- Hair clippers	value	1. u	25%
85.11	8510.300	- Hair-removing appliances	value	1. u	25%
	8510.900	- Parts	value	1. kg	25%
		Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
	8511.100	- Sparking plugs	value	1. u	35%
	8511.200	- Ignition magnetos; magneto-dynamos; magnetic flywheels	value	1. u	35%
85.12	8511.300	- Distributors; ignition coils	value	1. u	35%
	8511.400	- Starter motors and dual purpose starter-generators	value	1. u	35%
	8511.500	- Other generators	value	1. u	35%
	8511.800	- Other equipment	value	1. u	35%
	8511.900	- Parts	value	1. kg	35%
85.13		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
	8512.100	- Lighting or visual signalling equipment of a kind used on bicycles	value	1. u	25%
	8512.200	- Other lighting or visual signalling equipment	value	1. u	35%
	8512.300	- Sound signalling equipment	value	1. u	35%
	8512.400	- Windscreen wipers, defrosters and demisters	value	1. u	35%
85.13	8512.900	- Parts	value	1. kg	35%
		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.			
	8513.100	- Lamps	value	1. u	25%
	8513.900	- Parts	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.			
		- Resistance heated furnaces and ovens :			
	8514.110	-- Hot isostatic presses	value	1. u	25%
	8514.190	-- Other	value	1. u	25%
	8514.200	- Furnaces and ovens functioning by induction or dielectric loss	value	1. u	25%
		- Other furnaces and ovens :			
	8514.310	-- Electron beam furnaces	value	1. u	25%
	8514.320	-- Plasma and vacuum arc furnaces	value	1. u	25%
	8514.390	-- Other	value	1. u	25%
	8514.400	- Other equipment for the heat treatment of materials by induction or dielectric loss	value	1. u	25%
	8514.900	- Parts	value	1. kg	25%
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
		- Brazing or soldering machines and apparatus :			
	8515.110	-- Soldering irons and guns	value	1. u	25%
	8515.190	-- Other	value	1. u	25%
		- Machines and apparatus for resistance welding of metal :			
	8515.210	-- Fully or partly automatic	value	1. u	25%
	8515.290	-- Other	value	1. u	25%
		- Machines and apparatus for arc (including plasma arc) welding of metals :			
	8515.310	-- Fully or partly automatic	value	1. u	25%
	8515.390	-- Other	value	1. u	25%
	8515.800	- Other machines and apparatus	value	1. u	25%
	8515.900	- Parts	value	1. kg	25%
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			
	8516.10	- Electric instantaneous or storage water heaters and immersion heaters			
	8516.101	--- Utilizing heat pump technology	value	1. u	12.5%
	8516.109	--- Other	value	1. u	25%
		- Electric space heating apparatus and electric soil heating apparatus :			

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8516.210	-- Storage heating radiators	value	1. u	25%
	8516.290	-- Other	value	1. u	25%
		- Electro-thermic hair-dressing or hand-drying apparatus :			
	8516.310	-- Hair dryers	value	1. u	25%
	8516.320	-- Other hair-dressing apparatus	value	1. u	25%
	8516.330	-- Hand-drying apparatus	value	1. u	25%
	8516.400	- Electric smoothing irons	value	1. u	25%
	8516.500	- Microwave ovens	value	1. u	25%
	8516.600	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	value	1. u	25%
		- Other electro-thermic appliances :			
	8516.710	-- Coffee or tea makers	value	1. u	25%
	8516.720	-- Toasters	value	1. u	25%
	8516.790	-- Other	value	1. u	25%
	8516.800	- Electric heating resistors	value	1. u	25%
	8516.900	- Parts	value	1. kg	25%
85.17		Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.			
		- Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks :			
	8517.110	-- Line telephone sets with cordless handsets	value	1. u	25%
	8517.130	-- Smartphones	value	1. u	25%
	8517.140	-- Other telephones for cellular networks or for other wireless networks	value	1. u	25%
	8517.180	-- Other	value	1. u	25%
		- Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :			
	8517.610	-- Base stations	value	1. u	25%
	8517.620	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	value	1. u	25%
	8517.690	-- Other	value	1. u	25%
		- Parts :			
	8517.710	-- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	value	1. kg	25%
	8517.790	-- Other	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.			
	8518.100	- Microphones and stands therefor	value	1. u	25%
		- Loudspeakers, whether or not mounted in their enclosures :			
	8518.210	-- Single loudspeakers, mounted in their enclosures	value	1. u	25%
	8518.220	-- Multiple loudspeakers, mounted in the same enclosure	value	1. u	25%
	8518.290	-- Other	value	1. u	25%
	8518.300	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	value	1. u	25%
	8518.400	- Audio-frequency electric amplifiers	value	1. u	25%
	8518.500	- Electric sound amplifier sets	value	1. u	25%
	8518.900	- Parts	value	1. kg	25%
85.19		Sound recording or reproducing apparatus.			
	8519.200	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	value	1. u	25%
	8519.300	- Turntables (record-decks)	value	1. u	25%
		- Other apparatus :			
	8519.810	-- Using magnetic, optical or semiconductor media	value	1. u	25%
	8519.890	-- Other	value	1. u	25%
[85.20]					
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.			
	8521.100	- Magnetic tape-type	value	1. u	25%
	8521.900	- Other	value	1. u	25%
85.22		Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.			
	8522.100	- Pick-up cartridges	value	1. kg	25%
	8522.900	- Other	value	1. kg	25%
85.23		Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.			
		- Magnetic media :			
	8523.210	-- Cards incorporating a magnetic stripe	value	1. u	25%
	8523.29	-- Other :			
	8523.291	--- Unrecorded	value	1. u	25%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8523.292	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine-binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine of 84.71	value	1. u	0%
	8523.293	--- Recorded with other software or other phenomena other than sound or image	value	1. u	0%
	8523.294	--- Recorded with sound or image	value	1. u	25%
	8523.299	--- Other	value	1. u	25%
		- Optical media :			
	8523.410	-- Unrecorded	value	1. u	25%
	8523.49	-- Other :			
	8523.491	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine-binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine of 84.71	value	1. u	0%
	8523.492	--- Recorded with other software or other phenomena other than sound or image	value	1. u	0%
	8523.493	--- Recorded with sound or image	value	1. u	25%
	8523.499	--- Other	value	1. u	25%
		- Semiconductor media :			
	8523.51	-- Solid-state non-volatile storage devices :			
	8523.511	--- Unrecorded	value	1. u	25%
	8523.512	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine-binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine of 84.71	value	1. u	0%
	8523.513	--- Recorded with other software or other phenomena other than sound or image	value	1. u	0%
	8523.514	--- Recorded with sound or image	value	1. u	25%
	8523.519	--- Other	value	1. u	25%
	8523.52	-- "Smart cards" :			
	8523.521	--- Unrecorded	value	1. u	25%
	8523.522	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine-binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine of 84.71	value	1. u	0%
	8523.523	--- Recorded with other software or other phenomena other than sound or image	value	1. u	0%
	8523.524	--- Recorded with sound or image	value	1. u	25%
	8523.529	--- Other	value	1. u	25%
	8523.59	-- Other :			
	8523.591	--- Unrecorded	value	1. u	25%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8523.592	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine-binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine of 84.71	value	1. u	0%
	8523.593	--- Recorded with other software or other phenomena other than sound or image	value	1. u	0%
	8523.594	--- Recorded with sound or image	value	1. u	25%
	8523.599	--- Other	value	1. u	25%
	8523.80	- Other :			
	8523.801	--- Unrecorded	value	1. u	25%
	8523.802	--- Recorded with software comprising representations of instructions, data, sound, or image recorded in a machine-binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data-processing machine of 84.71	value	1. u	0%
	8523.803	--- Recorded with other software or other phenomena other than sound or image	value	1. u	0%
	8523.804	--- Recorded with sound or image	value	1. u	25%
	8523.809	--- Other	value	1. u	25%
85.24		Flat panel display modules, whether or not incorporating touch- sensitive screens.			
		- Without drivers or control circuits :			
	8524.110	-- Of liquid crystals	value	1. u	25%
	8524.120	-- Of organic light-emitting diodes (OLED)	value	1. u	25%
	8524.190	-- Other	value	1. u	25%
		- Other :			
	8524.910	-- Of liquid crystals	value	1. u	25%
	8524.920	-- Of organic light-emitting diodes (OLED)	value	1. u	25%
	8524.990	-- Other	value	1. u	25%
85.25		Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.			
	8525.500	- Transmission apparatus	value	1. u	25%
	8525.600	- Transmission apparatus incorporating reception apparatus	value	1. u	25%
		- Television cameras, digital cameras and video camera recorders :			
	8525.810	-- High-speed goods as specified in Subheading Note 1 to this Chapter	value	1. u	10%
	8525.820	-- Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter	value	1. u	10%
	8525.830	-- Other, night vision goods as specified in Subheading Note 3 to this Chapter	value	1. u	10%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
85.26	8525.890	-- Other	value	1. u	10%
		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
	8526.100	- Radar apparatus	value	1. u	25%
		- Other :			
85.27	8526.910	-- Radio navigational aid apparatus	value	1. u	25%
	8526.920	-- Radio remote control apparatus	value	1. u	25%
		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			
		- Radio-broadcast receivers capable of operating without an external source of power :			
	8527.120	-- Pocket-size radio cassette-players	value	1. u	25%
	8527.130	-- Other apparatus combined with sound recording or reproducing apparatus	value	1. u	25%
	8527.190	-- Other	value	1. u	25%
		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles :			
	8527.210	-- Combined with sound recording or reproducing apparatus	value	1. u	25%
	8527.290	-- Other	value	1. u	25%
		- Other :			
	8527.910	-- Combined with sound recording or reproducing apparatus	value	1. u	25%
85.28	8527.920	-- Not combined with sound recording or reproducing apparatus but combined with a clock	value	1. u	25%
	8527.990	-- Other	value	1. u	25%
		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.			
		- Cathode-ray tube monitors :			
	8528.420	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	value	1. u	25%
	8528.490	-- Other	value	1. u	25%
		- Other monitors :			
	8528.520	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	value	1. u	25%
	8528.590	-- Other	value	1. u	25%
		- Projectors :			
	8528.620	-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	value	1. u	25%
	8528.690	-- Other	value	1. u	25%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :			
	8528.710	-- Not designed to incorporate a video display or screen	value	1. u	25%
	8528.720	-- Other, colour	value	1. u	25%
	8528.730	-- Other, monochrome	value	1. u	25%
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.			
	8529.100	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith	value	1. kg 2. u	25%
	8529.900	- Other	value	1. kg 2. u	25%
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).			
	8530.100	- Equipment for railways or tramways	value	1. u	25%
	8530.800	- Other equipment	value	1. u	25%
	8530.900	- Parts	value	1. kg	25%
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.			
	8531.100	- Burglar or fire alarms and similar apparatus	value	1. u	25%
	8531.200	- Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	value	1. u	25%
	8531.800	- Other apparatus	value	1. u	25%
	8531.900	- Parts	value	1. kg	25%
85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).			
	8532.100	- 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)	value	1. kg	25%
		- Other fixed capacitors :			
	8532.210	-- Tantalum	value	1. kg	25%
	8532.220	-- Aluminium electrolytic	value	1. kg	25%
	8532.230	-- Ceramic dielectric, single layer	value	1. kg	25%
	8532.240	-- Ceramic dielectric, multilayer	value	1. kg	25%
	8532.250	-- Dielectric of paper or plastics	value	1. kg	25%
	8532.290	-- Other	value	1. kg	25%
	8532.300	- Variable or adjustable (pre-set) capacitors	value	1. kg	25%
	8532.900	- Parts	value	1. kg	25%
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
	8533.100	- Fixed carbon resistors, composition or film types	value	1. kg	25%
		- Other fixed resistors :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8533.210	-- For a power handling capacity not exceeding 20 W	value	1. kg	25%
	8533.290	-- Other	value	1. kg	25%
		- Wirewound variable resistors, including rheostats and potentiometers :			
	8533.310	-- For a power handling capacity not exceeding 20 W	value	1. kg	25%
	8533.390	-- Other	value	1. kg	25%
	8533.400	- Other variable resistors, including rheostats and potentiometers	value	1. kg	25%
	8533.900	- Parts	value	1. kg	25%
85.34	8534.000	Printed circuits.	value	1. kg	25%
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.			
	8535.100	- Fuses	value	1. kg	25%
		- Automatic circuit breakers :			
	8535.210	-- For a voltage of less than 72.5 kV	value	1. kg	25%
	8535.290	-- Other	value	1. kg	25%
	8535.300	- Isolating switches and make-and-break switches	value	1. kg	25%
	8535.400	- Lightning arresters, voltage limiters and surge suppressors	value	1. kg	25%
	8535.900	- Other	value	1. kg	25%
85.36		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, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.			
	8536.100	- Fuses	value	1. kg	25%
	8536.200	- Automatic circuit breakers	value	1. kg	25%
	8536.300	- Other apparatus for protecting electrical circuits	value	1. kg	25%
		- Relays :			
	8536.410	-- For a voltage not exceeding 60 V	value	1. kg	25%
	8536.490	-- Other	value	1. kg	25%
	8536.500	- Other switches	value	1. kg	25%
		- Lamp-holders, plugs and sockets :			
	8536.610	-- Lamp-holders	value	1. kg	25%
	8536.690	-- Other	value	1. kg	25%
	8536.700	- Connectors for optical fibres, optical fibre bundles or cables	value	1. kg	25%
	8536.900	- Other apparatus	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.			
	8537.100	- For a voltage not exceeding 1,000 V	value	1. kg	25%
	8537.200	- For a voltage exceeding 1,000 V	value	1. kg	25%
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.			
	8538.100	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	value	1. kg	25%
	8538.900	- Other	value	1. kg	25%
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources.			
	8539.100	- Sealed beam lamp units	value	1. u	25%
		- Other filament lamps, excluding ultra-violet or infra-red lamps :			
	8539.210	-- Tungsten halogen	value	1. u	25%
	8539.220	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	value	1. u	25%
	8539.290	-- Other	value	1. u	25%
		- Discharge lamps, other than ultra-violet lamps:			
	8539.31	-- Fluorescent, hot cathode :			
	8539.311	--- Compact	value	1. u	12.5%
	8539.319	--- Other	value	1. u	25%
	8539.320	-- Mercury or sodium vapour lamps; metal halide lamps	value	1. u	25%
	8539.390	-- Other	value	1. u	25%
		- Ultra-violet or infra-red lamps; arc-lamps :			
	8539.410	-- Arc-lamps	value	1. u	25%
	8539.490	-- Other	value	1. u	25%
		- Light-emitting diode (LED) light sources :			
	8539.510	-- Light-emitting diode (LED) modules	value	1. u	5%
	8539.520	-- Light-emitting diode (LED) lamps	value	1. u	5%
	8539.900	- Parts	value	1. kg	25%
85.40		Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).			
		- Cathode-ray television picture tubes, including video monitor cathode-ray tubes :			
	8540.110	-- Colour	value	1. u	25%
	8540.120	-- Monochrome	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8540.200	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	value	1. u	25%
	8540.400	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	value	1. u	25%
	8540.600	- Other cathode-ray tubes	value	1. u	25%
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes :			
	8540.710	-- Magnetrons	value	1. u	25%
	8540.790	-- Other	value	1. u	25%
		- Other valves and tubes :			
	8540.810	-- Receiver or amplifier valves and tubes	value	1. u	25%
	8540.890	-- Other	value	1. u	25%
		- Parts :			
	8540.910	-- Of cathode-ray tubes	value	1. kg	25%
	8540.990	-- Other	value	1. kg	25%
85.41		Semiconductor devices (for example, diodes, transistors, semiconductor based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals.			
	8541.100	- Diodes, other than photosensitive or light-emitting diodes (LED)	value	1. u	25%
		- Transistors, other than photosensitive transistors :			
	8541.210	-- With a dissipation rate of less than 1 W	value	1. u	25%
	8541.290	-- Other	value	1. u	25%
	8541.300	- Thyristors, diacs and triacs, other than photosensitive devices	value	1. u	25%
		- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED) :			
	8541.410	-- Light-emitting diodes (LED)	value	1. u	0%
	8541.420	-- Photovoltaic cells not assembled in modules or made up into panels	value	1. u	0%
	8541.430	-- Photovoltaic cells assembled in modules or made up into panels	value	1. u	0%
	8541.490	-- Other	value	1. u	0%
		- Other semiconductor devices :			
	8541.510	-- Semiconductor-based transducers	value	1. u	25%
	8541.590	-- Other	value	1. u	25%
	8541.600	- Mounted piezo-electric crystals	value	1. u	25%
	8541.900	- Parts	value	1. kg	25%
85.42		Electronic integrated circuits.			
		- Electronic integrated circuits :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8542.310	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	value	1. u	25%
	8542.320	-- Memories	value	1. u	25%
	8542.330	-- Amplifiers	value	1. u	25%
	8542.390	-- Other	value	1. u	25%
	8542.900	- Parts	value	1. kg	25%
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
	8543.100	- Particle accelerators	value	1. u	25%
	8543.200	- Signal generators	value	1. u	25%
	8543.300	- Machines and apparatus for electroplating, electrolysis or electrophoresis	value	1. u	25%
	8543.400	- Electronic cigarettes and similar personal electric vaporising devices	value	1. u	25%
	8543.70	- Other machines and apparatus			
	8543.702	--- Insect traps	value	1. u	0%
	8543.709	--- Other	value	1. u	25%
	8543.900	- Parts	value	1. kg	25%
85.44		Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.			
		- Winding wire :			
	8544.110	-- Of copper	value	1. kg	25%
	8544.190	-- Other	value	1. kg	25%
	8544.200	- Co-axial cable and other co-axial electric conductors	value	1. kg	25%
	8544.300	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	value	1. kg	35%
		- Other electric conductors, for a voltage not exceeding 1,000 V :			
	8544.420	-- Fitted with connectors	value	1. kg	25%
	8544.490	-- Other	value	1. kg	25%
	8544.600	- Other electric conductors, for a voltage exceeding 1,000 V	value	1. kg	25%
	8544.700	- Optical fibre cables	value	1. kg	25%
85.45		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 :			
	8545.110	-- Of a kind used for furnaces	value	1. kg	25%
	8545.190	-- Other	value	1. kg	25%
	8545.200	- Brushes	value	1. kg	25%
	8545.900	- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
85.46		Electrical insulators of any material.			
	8546.100	- Of glass	value	1. kg	25%
	8546.200	- Of ceramics	value	1. kg	25%
	8546.900	- Other	value	1. kg	25%
85.47		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.			
	8547.100	- Insulating fittings of ceramics	value	1. kg	25%
	8547.200	- Insulating fittings of plastics	value	1. kg	25%
	8547.900	- Other	value	1. kg	25%
85.48	8548.000	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	value	1. kg	25%
85.49		Electrical and electronic waste and scrap.			
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :			
	8549.110	-- Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	value	1. kg	25%
	8549.120	-- Other, containing lead, cadmium or mercury	value	1. kg	25%
	8549.130	-- Sorted by chemical type and not containing lead, cadmium or mercury	value	1. kg	25%
	8549.140	-- Unsorted and not containing lead, cadmium or mercury	value	1. kg	25%
	8549.190	-- Other	value	1. kg	25%
		- Of a kind used principally for the recovery of precious metal :			
	8549.210	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	value	1. kg	25%
	8549.290	-- Other	value	1. kg	25%
		- Other electrical and electronic assemblies and printed circuit boards :			
	8549.310	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	value	1. kg	25%
	8549.390	-- Other	value	1. kg	25%
		- Other :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8549.910	-- Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	value	1. kg	25%
	8549.990	-- Other	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

Section XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

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

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

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

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Chapter 86

**Railway or tramway locomotives, rolling-stock and parts thereof;
railway or tramway track fixtures and fittings and parts thereof;
mechanical (including electro-mechanical)
traffic signalling equipment of all kinds**

Notes.

1.- This Chapter does not cover :

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2.- Heading 86.07 applies, *inter alia*, to :

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to :

- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.			
	8601.100	- Powered from an external source of electricity	value	1. u	25%
	8601.200	- Powered by electric accumulators	value	1. u	25%
86.02		Other rail locomotives; locomotive tenders.			
	8602.100	- Diesel-electric locomotives	value	1. u	25%
	8602.900	- Other	value	1. u	25%
86.03		Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.			
	8603.100	- Powered from an external source of electricity	value	1. u	25%
	8603.900	- Other	value	1. u	25%
86.04	8604.000	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
86.05	8605.000	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	value	1. u	25%
86.06		Railway or tramway goods vans and wagons, not self-propelled.			
	8606.100	- Tank wagons and the like	value	1. u	25%
	8606.300	- Self-discharging vans and wagons, other than those of subheading 8606.100	value	1. u	25%
		- Other :			
	8606.910	-- Covered and closed	value	1. u	25%
	8606.920	-- Open, with non-removable sides of a height exceeding 60 cm	value	1. u	25%
	8606.990	-- Other	value	1. u	25%
86.07		Parts of railway or tramway locomotives or rolling-stock.			
		- Bogies, bissel-bogies, axles and wheels, and parts thereof :			
	8607.110	-- Driving bogies and bissel-bogies	value	1. kg	25%
	8607.120	-- Other bogies and bissel-bogies	value	1. kg	25%
	8607.190	-- Other, including parts	value	1. kg	25%
		- Brakes and parts thereof :			
	8607.210	-- Air brakes and parts thereof	value	1. kg	25%
	8607.290	-- Other	value	1. kg	25%
	8607.300	- Hooks and other coupling devices, buffers, and parts thereof	value	1. kg	25%
		- Other :			
	8607.910	-- Of locomotives	value	1. kg	25%
	8607.990	-- Other	value	1. kg	25%
86.08	8608.000	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	value	1. kg	25%
86.09	8609.000	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	value	1. u	25%

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Chapter 87

**Vehicles other than railway or tramway rolling-stock,
and parts and accessories thereof**

Notes.

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

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Subheading Note.

- 1.- Subheading 8708.220 covers :
 - (a) front windscreens (windshields), rear windows and other windows, framed; and
 - (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of headings 87.01 to 87.05.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
87.01		Tractors (other than tractors of heading 87.09).			
	8701.100	- Single axle tractors	value	1. u	35%
		- Road tractors for semi-trailers :			
	8701.210	-- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	value	1. kg	35%
	8701.220	-- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	value	1. kg	35%
	8701.230	-- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	value	1. kg	35%
	8701.240	-- With only electric motor for propulsion	value	1. kg	0%
	8701.290	-- Other	value	1. kg	35%
	8701.300	- Track-laying tractors	value	1. u	35%
		- Other, of an engine power :			
	8701.910	-- Not exceeding 18 kW			
	8701.911	--- Specially designed for use in agriculture or horticulture	value	1. u	0%
	8701.919	--- Other	value	1. u	35%
	8701.920	-- Exceeding 18 kW but not exceeding 37 kW			
	8701.921	--- Specially designed for use in agriculture or horticulture	value	1. u	0%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8701.929	--- Other	value	1. u	35%
	8701.930	-- Exceeding 37 kW but not exceeding 75 kW			
	8701.931	--- Specially designed for use in agriculture or horticulture	value	1. u	0%
	8701.939	--- Other	value	1. u	35%
	8701.940	-- Exceeding 75 kW but not exceeding 130 kW			
	8701.941	--- Specially designed for use in agriculture or horticulture	value	1. u	0%
	8701.949	--- Other	value	1. u	35%
	8701.950	-- Exceeding 130 kW			
	8701.951	--- Specially designed for use in agriculture or horticulture	value	1. u	0%
	8701.959	--- Other	value	1. u	35%
87.02		Motor vehicles for the transport of ten or more persons, including the driver.			
	8702.100	- With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	value	1. u	35%
	8702.200	- With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	value	1. u	35%
	8702.300	- With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	value	1. u	35%
	8702.400	- With only electric motor for propulsion	value	1. u	0%
	8702.900	- Other	value	1. u	35%
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
	8703.100	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles	value	1. u	35%
		- Other vehicles, with only spark-ignition internal combustion piston engine :			
	8703.21	-- Of a cylinder capacity not exceeding 1,000cc			
	8703.213	--- Go-carts	value	1. u	35%
	8703.217	--- Other vehicles valued at \$10,000 or less	value	1. u	75%
	8703.218	--- Other vehicles valued in excess of \$10,000	value	1. u	75% on first \$10,000; 150% on value in excess of \$10,000
	8703.22	-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc			
	8703.223	--- Go-carts	value	1. u	35%
	8703.227	--- Other vehicles valued at \$10,000 or less	value	1. u	75%
	8703.228	--- Other vehicles valued in excess of \$10,000	value	1. u	75% on first \$10,000; 150% on value in excess of \$10,000
	8703.23	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8703.233	--- Go-carts	value	1. u	35%
	8703.237	--- Other vehicles valued at \$10,000 or less	value	1. u	75%
	8703.238	--- Other vehicles valued in excess of \$10,000	value	1. u	75% on first \$10,000: 150% on value in excess of \$10,000
	8703.24	-- Of a cylinder capacity exceeding 3,000 cc			
	8703.243	--- Go-carts	value	1. u	35%
	8703.247	--- Other vehicles valued at \$10,000 or less	value	1. u	75%
	8703.248	--- Other vehicles valued in excess of \$10,000	value	1. u	75% on first \$10,000: 150% on value in excess of \$10,000
		- Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8703.31	-- Of a cylinder capacity not exceeding 1,500cc			
	8703.313	--- Go-carts	value	1. u	35%
	8703.317	--- Other vehicles valued at \$10,000 or less	value	1. u	75%
	8703.318	--- Other vehicles valued in excess of \$10,000	value	1. u	75% on first \$10,000: 150% on value in excess of \$10,000
	8703.32	-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc			
	8703.323	--- Go-carts	value	1. u	35%
	8703.327	--- Other vehicles valued at \$10,000 or less	value	1. u	75%
	8703.328	--- Other vehicles valued in excess of \$10,000	value	1. u	75% on first \$10,000: 150% on value in excess of \$10,000
	8703.33	-- Of a cylinder capacity exceeding 2,500 cc			
	8703.333	--- Go-carts	value	1. u	35%
	8703.337	--- Other vehicles valued at \$10,000 or less	value	1. u	75%
	8703.338	--- Other vehicles valued in excess of \$10,000	value	1. u	75% on first \$10,000: 150% on value in excess of \$10,000
	8703.400	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	value	1. u	35%
	8703.500	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	value	1. u	35%
	8703.600	- Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	value	1. u	35%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8703.700	- Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	value	1. u	35%
	8703.800	- Other vehicles, with only electric motor for propulsion	value	1. u	0%
	8703.90	- Other			
	8703.907	--- Other vehicles valued at \$10,000 or less	value	1. u	75%
	8703.908	--- Other vehicles valued in excess of \$10,000	value	1. u	75% on first \$10,000: 150% on value in excess of \$10,000
87.04		Motor vehicles for the transport of goods.			
	8704.100	- Dumpers designed for off-highway use	value	1. u	35%
		- Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :			
	8704.210	-- g.v.w. not exceeding 5 tonnes	value	1. u	35%
	8704.220	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	value	1. u	35%
	8704.230	-- g.v.w. exceeding 20 tonnes	value	1. u	35%
		- Other, with only spark-ignition internal combustion piston engine :			
	8704.310	-- g.v.w. not exceeding 5 tonnes	value	1. u	35%
	8704.320	-- g.v.w. exceeding 5 tonnes	value	1. u	35%
		- Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :			
	8704.410	-- g.v.w. not exceeding 5 tonnes	value	1. u	35%
	8704.420	-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	value	1. u	35%
	8704.430	-- g.v.w. exceeding 20 tonnes	value	1. u	35%
		- Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :			
	8704.510	-- g.v.w. not exceeding 5 tonnes	value	1. u	35%
	8704.520	-- g.v.w. exceeding 5 tonnes	value	1. u	35%
	8704.600	- Other with only electric motor for propulsion	value	1. u	0%
	8704.900	- Other	value	1. u	35%
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).			
	8705.100	- Crane lorries	value	1. u	35%
	8705.200	- Mobile drilling derricks	value	1. u	35%
	8705.300	- Fire fighting vehicles	value	1. u	35%
	8705.400	- Concrete-mixer lorries	value	1. u	35%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8705.900	- Other	value	1. u	35%
87.06	8706.000	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	value	1. u	75%
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.			
	8707.100	- For the vehicles of heading 87.03	value	1. u	35%
	8707.900	- Other	value	1. u	35%
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
	8708.100	- Bumpers and parts thereof	value	1. kg 2. u	35%
		- Other parts and accessories of bodies (including cabs) :			
	8708.210	-- Safety seat belts	value	1. kg 2. u	0%
	8708.220	-- Front windcreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	value	1. kg 2. u	35%
	8708.290	-- Other	value	1. kg 2. u	35%
	8708.300	- Brakes and servo-brakes; parts thereof	value	1. kg 2. u	35%
	8708.400	- Gear boxes and parts thereof	value	1. kg 2. u	35%
	8708.500	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	value	1. kg 2. u	35%
	8708.700	- Road wheels and parts and accessories thereof	value	1. kg 2. u	35%
	8708.800	- Suspension systems and parts thereof (including shock-absorbers)	value	1. kg 2. u	35%
		- Other parts and accessories :			
	8708.910	-- Radiators and parts thereof	value	1. kg 2. u	35%
	8708.92	-- Silencers (mufflers) and exhaust pipes; parts thereof			
	8708.921	--- Exhaust catalytic converters	value	1. kg 2. u	0%
	8708.929	--- Other	value	1. kg 2. u	35%
	8708.930	-- Clutches and parts thereof	value	1. kg 2. u	35%
	8708.940	-- Steering wheels, steering columns and steering boxes; parts thereof	value	1. kg 2. u	35%
	8708.950	-- Safety airbags with inflator system; parts thereof	value	1. kg 2. u	0%
	8708.990	-- Other	value	1. kg 2. u	35%
87.09		Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
		- Vehicles :			
	8709.110	-- Electrical	value	1. u	35%
	8709.190	-- Other	value	1. u	35%
	8709.90	- Parts			
	8709.901	--- Exhaust catalytic convertors	value	1. kg	0%
	8709.909	--- Other	value	1. kg	35%
87.10	8710.000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	value	1. u	35%
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
	8711.100	- With internal combustion piston engine of a cylinder capacity not exceeding 50 cc	value	1. u	35%
	8711.200	- With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250cc	value	1. u	35%
	8711.300	- With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500cc	value	1. u	35%
	8711.400	- With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc	value	1. u	35%
	8711.500	- With internal combustion piston engine of a cylinder capacity exceeding 800 cc	value	1. u	35%
	8711.600	- With electric motor for propulsion	value	1. u	0%
	8711.900	- Other	value	1. u	35%
87.12	8712.000	Bicycles and other cycles (including delivery tricycles), not motorised.	value	1. u	0%
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.			
	8713.100	- Not mechanically propelled	value	1. u	0%
	8713.900	- Other	value	1. u	0%
87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.			
	8714.10	- Of motorcycles (including mopeds)			
	8714.101	--- Exhaust catalytic convertors	value	1. kg	0%
	8714.109	--- Other	value	1. kg	35%
	8714.200	- Of carriages for disabled persons	value	1. kg	0%
		- Other :			
	8714.910	-- Frames and forks, and parts thereof	value	1. kg	25%
	8714.920	-- Wheel rims and spokes	value	1. kg	25%
	8714.930	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	value	1. kg	25%
	8714.940	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof	value	1. kg	25%
	8714.950	-- Saddles	value	1. kg	25%
	8714.960	-- Pedals and crank-gear, and parts thereof	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8714.990	-- Other	value	1. kg	25%
87.15	8715.000	Baby carriages and parts thereof.	value	1. kg	25%
87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
	8716.100	- Trailers and semi-trailers of the caravan type, for housing or camping	value	1. u	25%
	8716.200	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	value	1. u	25%
		- Other trailers and semi-trailers for the transport of goods :			
	8716.310	-- Tanker trailers and tanker semi-trailers	value	1. u	25%
	8716.390	-- Other	value	1. u	25%
	8716.400	- Other trailers and semi-trailers	value	1. u	25%
	8716.800	- Other vehicles	value	1. u	25%
	8716.900	- Parts	value	1. kg	25%

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Chapter 88

Aircraft, spacecraft, and parts thereof

Note.

- 1.- For the purposes of this Chapter, the expression “unmanned aircraft” means any aircraft, other than those of heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression “unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (heading 95.03).

Subheading Notes.

- 1.- For the purposes of subheadings 8802.110 to 8802.400, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.
- 2.- For the purposes of subheadings 8806.210 to 8806.240 and 8806.910 to 8806.940, the expression “maximum take-off weight” means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
88.01	8801.000	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	value	1. u	25%
88.02		Other aircraft, except unmanned aircraft of heading 88.06 (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
		- Helicopters :			
	8802.110	-- Of an unladen weight not exceeding 2,000 kg	value	1. u	25%
	8802.120	-- Of an unladen weight exceeding 2,000 kg	value	1. u	25%
	8802.200	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	value	1. u	25%
	8802.300	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	value	1. u	25%
	8802.400	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	value	1. u	25%
	8802.600	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	value	1. u	25%
[88.03]					
88.04	8804.000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	value	1. kg 2. u	25%
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
	8805.100	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	value	1. kg 2. u	25%
		- Ground flying trainers and parts thereof :			
	8805.210	-- Air combat simulators and parts thereof	value	1. kg 2. u	25%
	8805.290	-- Other	value	1. kg	25%

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88.06		Unmanned aircraft.		2. u	
	8806.100	- Designed for the carriage of passengers	value	1. u	25%
		- Other, for remote-controlled flight only :			
	8806.210	-- With maximum take-off weight not more than 250 g	value	1. u	25%
	8806.220	-- With maximum take-off weight more than 250 g but not more than 7 kg	value	1. u	25%
	8806.230	-- With maximum take-off weight more than 7 kg but not more than 25 kg	value	1. u	25%
	8806.240	-- With maximum take-off weight more than 25 kg but not more than 150 kg	value	1. u	25%
	8806.290	-- Other	value	1. u	25%
		- Other :			
	8806.910	-- With maximum take-off weight not more than 250 g	value	1. u	25%
	8806.920	-- With maximum take-off weight more than 250 g but not more than 7 kg	value	1. u	25%
	8806.930	-- With maximum take-off weight more than 7 kg but not more than 25 kg	value	1. u	25%
	8806.940	-- With maximum take-off weight more than 25 kg but not more than 150 kg	value	1. u	25%
	8806.990	-- Other	value	1. u	25%
88.07		Parts of goods of heading 88.01, 88.02 or 88.06.			
	8807.100	- Propellers and rotors and parts thereof	value	1. kg 2. u	25%
	8807.200	- Under-carriages and parts thereof	value	1. kg 2. u	25%
	8807.300	- Other parts of airplanes, helicopters or unmanned aircraft	value	1. kg 2. u	25%
	8807.900	- Other	value	1. kg 2. u	25%

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Chapter 89

Ships, boats and floating structures

Note.

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

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
	8901.100	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	value	1. u	35%
	8901.200	- Tankers	value	1. u	35%
	8901.300	- Refrigerated vessels, other than those of subheading 8901.200	value	1. u	35%
	8901.900	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	value	1. u	35%
89.02	8902.000	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	value	1. u	35%
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
		- Inflatable (including rigid hull inflatable) boats :			
	8903.11	-- Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg			
	8903.111	--- With electric motor for propulsion	value	1. u	15%
	8903.119	--- Other	value	1. u	25%
	8903.120	-- Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	value	1. u	25%
	8903.19	-- Other			
	8903.191	--- With electric motor for propulsion	value	1. u	15%
	8903.199	--- Other	value	1. u	25%
		- Sailboats, other than inflatable, with or without auxiliary motor :			
	8903.21	-- Of a length not exceeding 7.5 m			
	8903.211	--- With electric motor for propulsion	value	1. u	15%
	8903.219	--- Other	value	1. u	25%
	8903.22	-- Of a length exceeding 7.5 m but not exceeding 24 m			
	8903.221	--- With electric motor for propulsion	value	1. u	15%
	8903.229	--- Other	value	1. u	25%
	8903.230	-- Of a length exceeding 24 m			
	8903.231	--- With electric motor for propulsion	value	1. u	15%
	8903.239	--- Other	value	1. u	25%
		- Motorboats, other than inflatable, not including outboard motorboats :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	8903.31	-- Of a length not exceeding 7.5 m			
	8903.311	--- With electric motor for propulsion	value	1. u	15%
	8903.319	--- Other	value	1. u	25%
	8903.32	-- Of a length exceeding 7.5 m but not exceeding 24 m			
	8903.321	--- With electric motor for propulsion	value	1. u	15%
	8903.329	--- Other	value	1. u	25%
	8903.33	-- Of a length exceeding 24 m			
	8903.331	--- With electric motor for propulsion	value	1. u	15%
	8903.339	--- Other	value	1. u	25%
		- Other :			
	8903.93	-- Of a length not exceeding 7.5 m			
	8903.931	--- Vessels, not inflatable, primarily propelled by oars for pleasure or sports	value	1. u	25%
	8903.932	--- With electric motor for propulsion	value	1. u	15%
	8903.939	--- Other	value	1. u	25%
	8903.99	-- Other :			
	8903.991	--- Vessels, not inflatable, primarily propelled by oars for pleasure or sports	value	1. u	25%
	8903.992	--- With electric motor for propulsion	value	1. u	15%
	8903.999	--- Other	value	1. u	25%
89.04	8904.000	Tugs and pusher craft.	value	1. u	35%
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.			
	8905.100	- Dredgers	value	1. u	35%
	8905.200	- Floating or submersible drilling or production platforms	value	1. u	35%
	8905.900	- Other	value	1. u	35%
89.06		Other vessels, including warships and lifeboats other than rowing boats.			
	8906.100	- Warships	value	1. u	35%
	8906.900	- Other	value	1. u	35%
89.07		Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
	8907.100	- Inflatable rafts	value	1. u	35%
	8907.900	- Other	value	1. u	35%
89.08	8908.000	Vessels and other floating structures for breaking up.	value	1. u	35%

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Section XVIII

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,
MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES;
MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF**

Chapter 90

**Optical, photographic, cinematographic, measuring, checking, precision, medical or
surgical instruments and apparatus; parts and accessories thereof**

Notes.

1.- This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 90.21;
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Monopods, bipods, tripods and similar articles, of heading 96.20;
- (m) Capacity measures, which are to be classified according to their constituent material; or
- (n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;

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- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for :
- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.
- Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.
- 7.- Heading 90.32 applies only to :
(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and
(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
	9001.100	- Optical fibres, optical fibre bundles and cables	value	1. kg	25%
	9001.200	- Sheets and plates of polarising material	value	1. kg	25%
	9001.30	- Contact lenses :			
	9001.301	--- Corrective	value	1. u	0%
	9001.309	--- Other	value	1. u	25%
	9001.400	- Spectacle lenses of glass	value	1. u	25%
	9001.500	- Spectacle lenses of other materials	value	1. u	25%
	9001.900	- Other	value	1. kg	25%
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.			
		- Objective lenses :			
	9002.11	-- For cameras, projectors or photographic enlargers or reducers :			
	9002.111	--- For photographic and cinematographic cameras; projectors	value	1. kg	10%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9002.112	--- For photographic enlargers or reducers	value	1. kg	25%
	9002.190	-- Other	value	1. kg	25%
	9002.20	- Filters :			
	9002.201	--- For photographic and cinematographic cameras; projectors	value	1. kg	10%
	9002.209	--- Other	value	1. kg	25%
	9002.90	- Other :			
	9002.901	--- For photographic and cinematographic cameras; projectors	value	1. kg	10%
	9002.909	--- Other	value	1. kg	25%
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.			
		- Frames and mountings :			
	9003.110	-- Of plastics	value	1. u	25%
	9003.190	-- Of other materials	value	1. u	25%
	9003.900	- Parts	value	1. kg	25%
90.04		Spectacles, goggles and the like, corrective, protective or other.			
	9004.10	- Sunglasses :			
	9004.101	--- Corrective	value	1. u	0%
	9004.109	--- Other	value	1. u	25%
	9004.90	- Other :			
	9004.901	--- Corrective	value	1. u	0%
	9004.909	--- Other	value	1. u	25%
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
	9005.100	- Binoculars	value	1. u	25%
	9005.800	- Other instruments	value	1. u	25%
	9005.900	- Parts and accessories (including mountings)	value	1. kg	25%
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.			
	9006.300	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	value	1. u	10%
	9006.400	- Instant print cameras	value	1. u	10%
		- Other cameras :			
	9006.530	-- For roll film of a width of 35 mm	value	1. u	10%
	9006.590	-- Other	value	1. u	10%
		- Photographic flashlight apparatus and flashbulbs :			
	9006.610	-- Discharge lamp ("electronic") flashlight apparatus	value	1. u	10%
	9006.690	-- Other	value	1. u	10%
		- Parts and accessories :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9006.910	-- For cameras	value	1. kg	10%
	9006.990	-- Other	value	1. kg	10%
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
	9007.100	- Cameras	value	1. u	10%
	9007.200	- Projectors	value	1. u	10%
		- Parts and accessories :			
	9007.910	-- For cameras	value	1. kg	10%
	9007.920	-- For projectors	value	1. kg	10%
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
	9008.500	- Projectors, enlargers and reducers	value	1. u	25%
	9008.900	- Parts and accessories	value	1. kg	25%
[90.09]					
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			
	9010.100	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	value	1. u	10%
	9010.500	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	value	1. u	10%
	9010.600	- Projection screens	value	1. u	10%
	9010.900	- Parts and accessories	value	1. kg	10%
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.			
	9011.100	- Stereoscopic microscopes	value	1. u	25%
	9011.200	- Other microscopes, for photomicrography, cinephoto-micrography or microprojection	value	1. u	25%
	9011.800	- Other microscopes	value	1. u	25%
	9011.900	- Parts and accessories	value	1. kg	25%
90.12		Microscopes other than optical microscopes; diffraction apparatus.			
	9012.100	- Microscopes other than optical microscopes; diffraction apparatus	value	1. u	25%
	9012.900	- Parts and accessories	value	1. kg	25%
90.13		Lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			
	9013.100	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	value	1. u	25%
	9013.200	- Lasers, other than laser diodes	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9013.800	- Other devices, appliances and instruments	value	1. u	25%
	9013.900	- Parts and accessories	value	1. kg	25%
90.14		Direction finding compasses; other navigational instruments and appliances.			
	9014.100	- Direction finding compasses	value	1. u	25%
	9014.200	- Instruments and appliances for aeronautical or space navigation (other than compasses)	value	1. u	25%
	9014.800	- Other instruments and appliances	value	1. u	25%
	9014.900	- Parts and accessories	value	1. kg	25%
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
	9015.100	- Rangefinders	value	1. u	25%
	9015.200	- Theodolites and tachymeters (tacheometers)	value	1. u	25%
	9015.300	- Levels	value	1. u	25%
	9015.400	- Photogrammetrical surveying instruments and appliances	value	1. kg 2. u	25%
	9015.800	- Other instruments and appliances	value	1. u	25%
	9015.900	- Parts and accessories	value	1. kg	25%
90.16	9016.000	Balances of a sensitivity of 5 cg or better, with or without weights.	value	1. kg	25%
90.17		Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.			
	9017.100	- Drafting tables and machines, whether or not automatic	value	1. u	25%
	9017.200	- Other drawing, marking-out or mathematical calculating instruments	value	1. u	25%
	9017.300	- Micrometers, callipers and gauges	value	1. u	25%
	9017.800	- Other instruments	value	1. u	25%
	9017.900	- Parts and accessories	value	1. kg	25%
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.			
		- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters) :			
	9018.110	-- Electro-cardiographs	value	1. u	25%
	9018.120	-- Ultrasonic scanning apparatus	value	1. u	25%
	9018.130	-- Magnetic resonance imaging apparatus	value	1. u	25%
	9018.140	-- Scintigraphic apparatus	value	1. u	25%
	9018.190	-- Other	value	1. u	25%
	9018.200	- Ultra-violet or infra-red ray apparatus	value	1. kg	25%
		- Syringes, needles, catheters, cannulae and the like :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9018.310	-- Syringes, with or without needles	value	1. u	25%
	9018.320	-- Tubular metal needles and needles for sutures	value	1. kg	25%
	9018.390	-- Other	value	1. u 2. kg	25%
		- Other instruments and appliances, used in dental sciences :			
	9018.410	-- Dental drill engines, whether or not combined on a single base with other dental equipment	value	1. kg	25%
	9018.490	-- Other	value	1. u	25%
	9018.500	- Other ophthalmic instruments and appliances	value	1. kg	25%
	9018.90	- Other instruments and appliances :			
	9018.901	--- Cardiac defibrillators	value	1. u	0%
	9018.909	--- Other	value	1. u	25%
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
	9019.100	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	value	1. kg	25%
	9019.200	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	value	1. kg	25%
90.20	9020.000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	value	1. kg	25%
90.21		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.			
	9021.100	- Orthopaedic or fracture appliances	value	1. kg	0%
		- Artificial teeth and dental fittings :			
	9021.210	-- Artificial teeth	value	1. kg	0%
	9021.290	-- Other	value	1. kg	0%
		- Other artificial parts of the body :			
	9021.310	-- Artificial joints	value	1. kg	0%
	9021.390	-- Other	value	1. kg	0%
	9021.400	- Hearing aids, excluding parts and accessories	value	1. u	0%
	9021.500	- Pacemakers for stimulating heart muscles, excluding parts and accessories	value	1. u	0%
	9021.900	- Other	value	1. kg	0%
90.22		Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.			
		- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9022.120	-- Computed tomography apparatus	value	1. u	25%
	9022.130	-- Other, for dental uses	value	1. u	25%
	9022.140	-- Other, for medical, surgical or veterinary uses	value	1. u	25%
	9022.190	-- For other uses	value	1. u	25%
		- Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus :			
	9022.210	-- For medical, surgical, dental or veterinary uses	value	1. u	25%
	9022.290	-- For other uses	value	1. u	25%
	9022.300	- X-ray tubes	value	1. u	25%
	9022.900	- Other, including parts and accessories	value	1. kg	25%
90.23	9023.000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	value	1. kg	25%
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
	9024.100	- Machines and appliances for testing metals	value	1. u	25%
	9024.800	- Other machines and appliances	value	1. u	25%
	9024.900	- Parts and accessories	value	1. kg	25%
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.			
		- Thermometers and pyrometers, not combined with other instruments :			
	9025.110	-- Liquid-filled, for direct reading	value	1. u	25%
	9025.190	-- Other	value	1. u	25%
	9025.800	- Other instruments	value	1. u	25%
	9025.900	- Parts and accessories	value	1. kg	25%
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 90.14, 90.15, 90.28 or 90.32.			
	9026.100	- For measuring or checking the flow or level of liquids	value	1. u	25%
	9026.200	- For measuring or checking pressure	value	1. u	25%
	9026.800	- Other instruments or apparatus	value	1. u	25%
	9026.900	- Parts and accessories	value	1. kg	25%
90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			
	9027.100	- Gas or smoke analysis apparatus	value	1. u	25%
	9027.200	- Chromatographs and electrophoresis instruments	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9027.300	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	value	1. u	25%
	9027.500	- Other instruments and apparatus using optical radiations (UV, visible, IR)	value	1. u	25%
		- Other instruments and apparatus :			
	9027.810	-- Mass spectrometers	value	1. u	25%
	9027.890	-- Other	value	1. u	25%
	9027.900	- Microtomes; parts and accessories	value	1. kg 2. u	25%
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
	9028.100	- Gas meters	value	1. u	25%
	9028.200	- Liquid meters	value	1. u	25%
	9028.30	- Electricity meters :			
	9028.301	--- Smart electricity meters with net metering capability	value	1. u	0%
	9028.309	--- Other	value	1. u	25%
	9028.900	- Parts and accessories	value	1. kg	25%
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.			
	9029.100	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like	value	1. u	25%
	9029.200	- Speed indicators and tachometers; stroboscopes	value	1. u	25%
	9029.900	- Parts and accessories	value	1. kg	25%
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.			
	9030.100	- Instruments and apparatus for measuring or detecting ionising radiations	value	1. u	25%
	9030.200	- Oscilloscopes and oscillographs	value	1. u	25%
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices) :			
	9030.310	-- Multimeters without a recording device	value	1. u	25%
	9030.320	-- Multimeters with a recording device	value	1. u	25%
	9030.330	-- Other, without a recording device	value	1. u	25%
	9030.390	-- Other, with a recording device	value	1. u	25%
	9030.400	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	value	1. u	25%
		- Other instruments and apparatus :			
	9030.820	-- For measuring or checking semiconductor wafers or devices (including integrated circuits)	value	1. u	25%
	9030.840	-- Other, with a recording device	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9030.890	-- Other	value	1. u	25%
	9030.900	- Parts and accessories	value	1. kg	25%
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.			
	9031.100	- Machines for balancing mechanical parts	value	1. u	25%
	9031.200	- Test benches	value	1. u	25%
		- Other optical instruments and appliances :			
	9031.410	-- For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	value	1. u	25%
	9031.490	-- Other	value	1. u	25%
	9031.800	- Other instruments, appliances and machines	value	1. u	25%
	9031.900	- Parts and accessories	value	1. kg	25%
90.32		Automatic regulating or controlling instruments and apparatus.			
	9032.100	- Thermostats	value	1. u	25%
	9032.200	- Manostats	value	1. u	25%
		- Other instruments and apparatus :			
	9032.810	-- Hydraulic or pneumatic	value	1. u	25%
	9032.890	-- Other	value	1. u	25%
	9032.900	- Parts and accessories	value	1. kg	25%
90.33	9033.000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

Chapter 91

Clocks and watches and parts thereof

Notes.

- 1.- This Chapter does not cover :
 - (a) Clock or watch glasses or weights (classified according to their constituent material);
 - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
 - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
 - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
 - (e) Articles of heading 84.12 constructed to work without an escapement;
 - (f) Ball bearings (heading 84.82); or
 - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
- 2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
- 3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
- 4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :			
	9101.110	-- With mechanical display only	value	1. u	12.5%
	9101.190	-- Other	value	1. u	12.5%
		- Other wrist-watches, whether or not incorporating a stop-watch facility :			
	9101.210	-- With automatic winding	value	1. u	12.5%
	9101.290	-- Other	value	1. u	12.5%
		- Other :			
	9101.910	-- Electrically operated	value	1. u	12.5%
	9101.990	-- Other	value	1. u	12.5%
91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			
		- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility :			
	9102.110	-- With mechanical display only	value	1. u	12.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9102.120	-- With opto-electronic display only	value	1. u	12.5%
	9102.190	-- Other	value	1. u	12.5%
		- Other wrist-watches, whether or not incorporating a stop-watch facility :			
	9102.210	-- With automatic winding	value	1. u	12.5%
	9102.290	-- Other	value	1. u	12.5%
		- Other :			
	9102.910	-- Electrically operated	value	1. u	12.5%
	9102.990	-- Other	value	1. u	12.5%
91.03		Clocks with watch movements, excluding clocks of heading 91.04.			
	9103.100	- Electrically operated	value	1. u	15%
	9103.900	- Other	value	1. u	15%
91.04	9104.000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	value	1. u	15%
91.05		Other clocks.			
		- Alarm clocks :			
	9105.110	-- Electrically operated	value	1. u	15%
	9105.190	-- Other	value	1. u	15%
		- Wall clocks :			
	9105.210	-- Electrically operated	value	1. u	15%
	9105.290	-- Other	value	1. u	15%
		- Other :			
	9105.910	-- Electrically operated	value	1. u	15%
	9105.990	-- Other	value	1. u	15%
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).			
	9106.100	- Time-registers; time-recorders	value	1. u	25%
	9106.900	- Other	value	1. u	25%
91.07	9107.000	Time switches with clock or watch movement or with synchronous motor.	value	1. u	25%
91.08		Watch movements, complete and assembled.			
		- Electrically operated :			
	9108.110	-- With mechanical display only or with a device to which a mechanical display can be incorporated	value	1. u	25%
	9108.120	-- With opto-electronic display only	value	1. u	25%
	9108.190	-- Other	value	1. u	25%
	9108.200	- With automatic winding	value	1. u	25%
	9108.900	- Other	value	1. u	25%
91.09		Clock movements, complete and assembled.			
	9109.100	- Electrically operated	value	1. u	25%
	9109.900	- Other	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
		- Of watches :			
	9110.110	-- Complete movements, unassembled or partly assembled (movement sets)	value	1. u	25%
	9110.120	-- Incomplete movements, assembled	value	1. kg 2. u	25%
	9110.190	-- Rough movements	value	1. kg 2. u	25%
	9110.900	- Other	value	1. kg 2. u	25%
91.11		Watch cases and parts thereof.			
	9111.100	- Cases of precious metal or of metal clad with precious metal	value	1. u	25%
	9111.200	- Cases of base metal, whether or not gold- or silver-plated	value	1. u	25%
	9111.800	- Other cases	value	1. u	25%
	9111.900	- Parts	value	1. kg	25%
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
	9112.200	- Cases	value	1. u	25%
	9112.900	- Parts	value	1. kg	25%
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.			
	9113.100	- Of precious metal or of metal clad with precious metal	value	1. kg 2. u	12.5%
	9113.200	- Of base metal, whether or not gold- or silver-plated	value	1. kg 2. u	12.5%
	9113.900	- Other	value	1. kg	12.5%
91.14		Other clock or watch parts.			
	9114.300	- Dials	value	1. u	25%
	9114.400	- Plates and bridges	value	1. kg 2. u	25%
	9114.900	- Other	value	1. kg	25%

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Chapter 92

**Musical instruments;
parts and accessories of such articles**

Notes.

1.- This Chapter does not cover :

- (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
- (c) Toy instruments or apparatus (heading 95.03);
- (d) Brushes for cleaning musical instruments (heading 96.03), or monopods, bipods, tripods and similar articles (heading 96.20); or
- (e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
	9201.100	- Upright pianos	value	1. u	25%
	9201.200	- Grand pianos	value	1. u	25%
	9201.900	- Other	value	1. u	25%
92.02		Other string musical instruments (for example, guitars, violins, harps).			
	9202.100	- Played with a bow	value	1. u	25%
	9202.900	- Other	value	1. u	25%
[92.03]					
[92.04]					
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.			
	9205.100	- Brass-wind instruments	value	1. u	25%
	9205.900	- Other	value	1. u	25%
92.06	9206.000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	value	1. u	25%
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
	9207.100	- Keyboard instruments, other than accordions	value	1. u	25%
	9207.900	- Other	value	1. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.			
	9208.100	- Musical boxes	value	1. u	25%
	9208.900	- Other	value	1. u	25%
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
	9209.300	- Musical instrument strings	value	1. kg 2. u	25%
		- Other :			
	9209.910	-- Parts and accessories for pianos	value	1. kg	25%
	9209.920	-- Parts and accessories for the musical instruments of heading 92.02	value	1. kg	25%
	9209.940	-- Parts and accessories for the musical instruments of heading 92.07	value	1. kg	25%
	9209.990	-- Other	value	1. kg	25%

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Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
- (e) Bows, arrows, fencing foils or toys (Chapter 95); or
- (f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07.			
	9301.100	- Artillery weapons (for example, guns, howitzers and mortars)	value	1. u	25%
	9301.200	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	value	1. u	25%
	9301.900	- Other	value	1. u	25%
93.02	9302.000	Revolvers and pistols, other than those of heading 93.03 or 93.04.	value	1. u	25%
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).			
	9303.100	- Muzzle-loading firearms	value	1. u	25%
	9303.200	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	value	1. u	25%
	9303.300	- Other sporting, hunting or target-shooting rifles	value	1. u	25%
	9303.900	- Other	value	1. u	25%
93.04	9304.000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	value	1. u	25%
93.05		Parts and accessories of articles of headings 93.01 to 93.04.			
	9305.100	- Of revolvers or pistols	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9305.200	- Of shotguns or rifles of heading 93.03	value	1. kg	25%
		- Other :			
	9305.910	-- Of military weapons of heading 93.01	value	1. kg	25%
	9305.990	-- Other	value	1. kg	25%
93.06		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			
		- Shotgun cartridges and parts thereof; air gun pellets :			
	9306.210	-- Cartridges	value	1. kg	25%
	9306.290	-- Other	value	1. kg	25%
	9306.300	- Other cartridges and parts thereof	value	1. kg	25%
	9306.900	- Other	value	1. kg	25%
93.07	9307.000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	value	1. kg	25%

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Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Notes.

1.- This Chapter does not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or light sources and parts thereof of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases);
- (l) Toy furniture or toy luminaires and lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (heading 95.05); or
- (m) Monopods, bipods, tripods and similar articles (heading 96.20).

2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
- (b) Seats and beds.

3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

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Subheading Notes.

- 1.- The reference in subheading 9406.001 to “accessories” does not apply to accessories which are not suitable for use solely or principally with greenhouses.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
	9401.100	- Seats of a kind used for aircraft	value	1. u	25%
	9401.200	- Seats of a kind used for motor vehicles	value	1. u	25%
		- Swivel seats with variable height adjustment :			
	9401.310	-- Of wood	value	1. u	25%
	9401.390	-- Other	value	1. u	25%
		- Seats other than garden seats or camping equipment, convertible into beds :			
	9401.410	-- Of wood	value	1. u	25%
	9401.490	-- Other	value	1. u	25%
		- Seats of cane, osier, bamboo or similar materials :			
	9401.520	-- Of bamboo	value	1. u	25%
	9401.530	-- Of rattan	value	1. u	25%
	9401.590	-- Other	value	1. u	25%
		- Other seats, with wooden frames :			
	9401.610	-- Upholstered	value	1. u	25%
	9401.690	-- Other	value	1. u	25%
		- Other seats, with metal frames :			
	9401.710	-- Upholstered	value	1. u	25%
	9401.790	-- Other	value	1. u	25%
	9401.800	- Other seats	value	1. u	25%
		- Parts :			
	9401.910	-- Of wood	value	1. kg	25%
	9401.990	-- Other	value	1. kg	25%
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
	9402.100	- Dentists', barbers' or similar chairs and parts thereof	value	1. kg 2. u	25%
	9402.90	- Other			
	9402.901	--- Hospital beds with mechanical fittings	value	1. kg 2. u	0%
	9402.909	--- Other	value	1. kg 2. u	25%
94.03		Other furniture and parts thereof.			
	9403.100	- Metal furniture of a kind used in offices	value	1. kg	25%
	9403.200	- Other metal furniture	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9403.300	- Wooden furniture of a kind used in offices	value	1. u 2. kg	25%
	9403.400	- Wooden furniture of a kind used in the kitchen	value	1. u 2. kg	25%
	9403.500	- Wooden furniture of a kind used in the bedroom	value	1. u 2. kg	25%
	9403.600	- Other wooden furniture	value	1. u 2. kg	25%
	9403.700	- Furniture of plastics	value	1. kg	25%
		- Furniture of other materials, including cane, osier, bamboo or similar materials :			
	9403.820	-- Of bamboo	value	1. kg	25%
	9403.830	-- Of rattan	value	1. kg	25%
	9403.890	-- Other	value	1. kg	25%
		- Parts :			
	9403.910	-- Of wood	value	1. kg	25%
	9403.990	-- Other	value	1. kg	25%
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
	9404.100	- Mattress supports	value	1. kg	25%
		- Mattresses :			
	9404.210	-- Of cellular rubber or plastics, whether or not covered	value	1. u	25%
	9404.290	-- Of other materials	value	1. u	25%
	9404.300	- Sleeping bags	value	1. u	25%
	9404.400	- Quilts, bedspreads, eiderdowns and duvets (comforters)	value	1. u	25%
	9404.900	- Other	value	1. kg	25%
94.05		Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :			
	9405.110	-- Designed for use solely with light-emitting diode (LED) light sources	value	1. kg	12.5%
	9405.190	-- Other	value	1. kg	25%
		- Electric table, desk, bedside or floor-standing luminaires :			
	9405.210	-- Designed for use solely with light-emitting diode (LED) light sources	value	1. kg	12.5%
	9405.290	-- Other	value	1. kg	25%
		- Lighting strings of a kind used for Christmas trees :			
	9405.310	-- Designed for use solely with light-emitting diode (LED) light sources	value	1. kg	12.5%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9405.390	-- Other	value	1. kg	25%
		- Other electric luminaires and lighting fittings :			
	9405.410	-- Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	value	1. kg	12.5%
	9405.420	-- Designed for use solely with light-emitting diode (LED) light sources	value	1. kg	12.5%
	9405.490	-- Other	value	1. kg	25%
	9405.500	- Non-electrical luminaires and lighting fittings	value	1. kg	25%
		- Illuminated signs, illuminated name-plates and the like :			
	9405.610	-- Designed for use solely with light-emitting diode (LED) light sources	value	1. kg	12.5%
	9405.690	-- Other	value	1. kg	25%
		- Parts :			
	9405.910	-- Of glass	value	1. kg	25%
	9405.920	-- Of plastics	value	1. kg	25%
	9405.990	-- Other	value	1. kg	25%
94.06		Prefabricated buildings.			
	9406.100	- Of wood			
	9406.101	--- Greenhouses and accessories thereof	value	1. kg	0%
	9406.109	--- Other	value	1. kg	25%
	9406.200	- Modular building units, of steel	value	1. kg	25%
	9406.900	- Other			
	9406.901	--- Greenhouses and accessories thereof	value	1. kg	0%
	9406.909	--- Other	value	1. kg	25%

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Chapter 95

**Toys, games and sports requisites;
parts and accessories thereof**

Notes.

1.- This Chapter does not cover :

- (a) Candles (heading 34.06);
- (b) Fireworks or other pyrotechnic articles of heading 36.04;
- (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
- (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
- (e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
- (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
- (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
- (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (l) Bells, gongs or the like of heading 83.06;
- (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
- (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
- (o) Children's bicycles (heading 87.12);
- (p) Unmanned aircraft (heading 88.06);
- (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (r) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
- (s) Decoy calls or whistles (heading 92.08);
- (t) Arms or other articles of Chapter 93;
- (u) Electric garlands of all kinds (heading 94.05);
- (v) Monopods, bipods, tripods and similar articles (heading 96.20);
- (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, heading 95.03 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General

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Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5.- Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

6.- For the purposes of heading 95.08 :

- (a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
- (b) The expression "water park amusements" means a device or combination of devices or equipment that are characterized by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
- (c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

Subheading Note.

1.- Subheading 9504.50 covers :

- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
[95.01]					
[95.02]					
95.03	9503.000	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	value	1. kg 2. u	25%
95.04		Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment.			
	9504.200	- Articles and accessories for billiards of all kinds	value	1. kg	25%
	9504.300	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	value	1. u 2. kg	25%
	9504.400	- Playing cards	value	1. u (pack) 2. kg	25%
	9504.500	- Video game consoles and machines, other than those of subheading 9504.300	value	1. kg	25%
	9504.900	- Other	value	1. u 2. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
	9505.100	- Articles for Christmas festivities	value	1. kg	25%
	9505.900	- Other	value	1. kg	25%
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.			
		- Snow-skis and other snow-ski equipment :			
	9506.110	-- Skis	value	1. 2u 2. kg	25%
	9506.120	-- Ski-fastenings (ski-bindings)	value	1. kg	25%
	9506.190	-- Other	value	1. kg	25%
		- Water-skis, surf-boards, sailboards and other water-sport equipment :			
	9506.210	-- Sailboards	value	1. u 2. kg	25%
	9506.290	-- Other	value	1. u 2. kg	25%
		- Golf clubs and other golf equipment :			
	9506.310	-- Clubs, complete	value	1. u 2. kg	25%
	9506.320	-- Balls	value	1. u 2. kg	25%
	9506.390	-- Other	value	1. kg	25%
	9506.400	- Articles and equipment for table-tennis	value	1. kg	25%
		- Tennis, badminton or similar rackets, whether or not strung :			
	9506.510	-- Lawn-tennis rackets, whether or not strung	value	1. u 2. kg	25%
	9506.590	-- Other	value	1. u 2. kg	25%
		- Balls, other than golf balls and table-tennis balls:			
	9506.610	-- Lawn-tennis balls	value	1. u 2. kg	25%
	9506.620	-- Inflatable	value	1. u 2. kg	25%
	9506.690	-- Other	value	1. u 2. kg	25%
	9506.700	- Ice skates and roller skates, including skating boots with skates attached	value	1. 2u 2. kg	25%
		- Other :			
	9506.910	-- Articles and equipment for general physical exercise, gymnastics or athletics	value	1. kg	25%
	9506.990	-- Other	value	1. u 2. kg	25%
95.07		Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.			

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9507.100	- Fishing rods	value	1. u 2. kg	25%
	9507.200	- Fish-hooks, whether or not snelled	value	1. kg	25%
	9507.300	- Fishing reels	value	1. u 2. kg	25%
	9507.900	- Other	value	1. u 2. kg	25%
95.08		Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.			
	9508.100	- Travelling circuses and travelling menageries	value	1. kg	25%
		- Amusement park rides and water park amusements :			
	9508.210	-- Roller coasters	value	1. kg	25%
	9508.220	-- Carousels, swings and roundabouts	value	1. kg	25%
	9508.230	-- Dodge'em cars	value	1. kg	25%
	9508.240	-- Motion simulators and moving theatres	value	1. kg	25%
	9508.250	-- Water rides	value	1. kg	25%
	9508.260	-- Water park amusements	value	1. kg	25%
	9508.290	-- Other	value	1. kg	25%
	9508.300	- Fairground amusements	value	1. kg	25%
	9508.400	- Travelling theatres	value	1. kg	25%

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Chapter 96

Miscellaneous manufactured articles

Notes.

- 1.- This Chapter does not cover :
 - (a) Pencils for cosmetic or toilet uses (Chapter 33);
 - (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
 - (c) Imitation jewellery (heading 71.17);
 - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
 - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
 - (g) Articles of Chapter 91 (for example, clock or watch cases);
 - (h) Musical instruments or parts or accessories thereof (Chapter 92);
 - (ij) Articles of Chapter 93 (arms and parts thereof);
 - (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings);
 - (l) Articles of Chapter 95 (toys, games, sports requisites); or
 - (m) Works of art, collectors' pieces or antiques (Chapter 97).
- 2.- In heading 96.02 the expression "vegetable or mineral carving material" means :
 - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
 - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
- 3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
- 4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
96.01		Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
	9601.100	- Worked ivory and articles of ivory	value	1. kg	25%
	9601.900	- Other	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
96.02	9602.000	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	value	1. kg	25%
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
	9603.100	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles - Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances :	value	1. u	25%
	9603.210	-- Tooth brushes, including dental-plate brushes	value	1. u	25%
	9603.290	-- Other	value	1. u	25%
	9603.300	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	value	1. u	25%
	9603.400	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.300); paint pads and rollers	value	1. u	25%
	9603.500	- Other brushes constituting parts of machines, appliances or vehicles	value	1. u	25%
	9603.900	- Other	value	1. u	25%
96.04	9604.000	Hand sieves and hand riddles.	value	1. u	25%
96.05	9605.000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	value	1. u	25%
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
	9606.100	- Press-fasteners, snap-fasteners and press-studs and parts therefor - Buttons :	value	1. kg	25%
	9606.210	-- Of plastics, not covered with textile material	value	1. kg	25%
	9606.220	-- Of base metal, not covered with textile material	value	1. kg	25%
	9606.290	-- Other	value	1. kg	25%
	9606.300	- Button moulds and other parts of buttons; button blanks	value	1. kg	25%
96.07		Slide fasteners and parts thereof.			
		- Slide fasteners :			
	9607.110	-- Fitted with chain scoops of base metal	value	1. kg	25%
	9607.190	-- Other	value	1. kg	25%
	9607.200	- Parts	value	1. kg	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
96.08		Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.			
	9608.100	- Ball point pens	value	1. u	25%
	9608.200	- Felt tipped and other porous-tipped pens and markers	value	1. u	25%
	9608.300	- Fountain pens, stylograph pens and other pens	value	1. u	25%
	9608.400	- Propelling or sliding pencils	value	1. u	25%
	9608.500	- Sets of articles from two or more of the foregoing subheadings	value	1. u	25%
	9608.600	- Refills for ball point pens, comprising the ball point and ink-reservoir	value	1. u	25%
		- Other :			
	9608.910	-- Pen nibs and nib points	value	1. u	25%
	9608.990	-- Other	value	1. kg 2. u	25%
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
	9609.100	- Pencils and crayons, with leads encased in a sheath	value	1. kg	25%
	9609.200	- Pencil leads, black or coloured	value	1. kg	25%
	9609.900	- Other	value	1. kg	25%
96.10	9610.000	Slates and boards, with writing or drawing surfaces, whether or not framed.	value	1. kg	25%
96.11	9611.000	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.	value	1. kg	25%
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.			
	9612.100	- Ribbons	value	1. u	25%
	9612.200	- Ink-pads	value	1. u	25%
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
	9613.100	- Pocket lighters, gas fuelled, non-refillable	value	1. u 2. kg	25%
	9613.200	- Pocket lighters, gas fuelled, refillable	value	1. u 2. kg	25%
	9613.800	- Other lighters	value	1. u 2. kg	25%
	9613.900	- Parts	value	1. kg 2. u	25%
96.14	9614.000	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	value	1. kg 2. u	25%

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Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
96.15		Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			
		- Combs, hair-slides and the like :			
	9615.110	-- Of hard rubber or plastics	value	1. kg	25%
	9615.190	-- Other	value	1. kg	25%
	9615.900	- Other	value	1. kg	25%
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			
	9616.100	- Scent sprays and similar toilet sprays, and mounts and heads therefor	value	1. kg	25%
	9616.200	- Powder-puffs and pads for the application of cosmetics or toilet preparations	value	1. kg	25%
96.17	9617.000	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.	value	1. kg	25%
96.18	9618.000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	value	1. kg	25%
96.19	9619.00	Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material.			
	9619.001	--- Napkins and napkin liners for babies	value	1. kg	6.5%
	9619.002	--- Napkins and napkin liners for adults (incontinence aids)	value	1. kg	0%
	9619.009	--- Other	value	1. kg	25%
96.20	9620.00	Monopods, bipods, tripods and similar articles.			
	9620.001	--- For cameras	value	1. kg	10%
	9620.009	--- Other	value	1. kg	25%

BERMUDA CUSTOMS TARIFF

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

- 1.- This Chapter does not cover :
 - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
 - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
2. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
- 3.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
- 4.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
- 5.- (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.
(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
- 6.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques.			
		- Of an age exceeding 100 years :			
	9701.210	-- Paintings, drawings and pastels	value	1. u	10%
	9701.220	-- Mosaics	value	1. u	10%
	9701.290	-- Other	value	1. u	10%
		- Other :			
	9701.910	-- Paintings, drawings and pastels	value	1. u	10%
	9701.920	-- Mosaics	value	1. u	10%
	9701.990	-- Other	value	1. u	10%
97.02		Original engravings, prints and lithographs.			
	9702.100	- Of an age exceeding 100 years	value	1. u	10%
	9702.900	- Other	value	1. u	10%

BERMUDA CUSTOMS TARIFF

97.03		Original sculpture and statuary, in any material.			
	9703.100	- Of an age exceeding 100 years	value	1. u	10%
	9703.900	- Other	value	1. u	10%
97.04	9704.000	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	value	1. kg	0%
97.05		Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological, or numismatic interest.			
	9705.100	- Collections and collectors' pieces of archaeological, ethnographic or historical interest	value	1. kg	0%
		- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest :			
	9705.210	-- Human specimens and parts thereof	value	1. kg	0%
	9705.220	-- Extinct or endangered species and parts thereof	value	1. kg	0%
	9705.290	-- Other	value	1. kg	0%
		- Collections and collectors' pieces of numismatic interest :			
	9705.310	-- Of an age exceeding 100 years	value	1. kg	0%
	9705.390	-- Other	value	1. kg	0%
97.06		Antiques of an age exceeding 100 years.			
	9706.100	- Of an age exceeding 250 years	value	1. u	10%
	9706.900	- Other	value	1. u	10%

BERMUDA CUSTOMS TARIFF

Section XXII

OTHER SPECIAL CLASSIFICATION PROVISIONS

Chapter 98

**Accompanied personal goods; unaccompanied personal goods;
simplified tariff for goods imported by post or by a courier service**

Notes.

1.- In headings 98.01 and 98.02 —

“accompanied personal goods” means personal goods which travel to Bermuda on the same means of transport and at the same time as the importer, and includes goods purchased from an Airport Duty Free Shop and baggage in advance or arrears;

“awards” means goods that have been awarded to a resident by an overseas donor for distinction in art, literature, science or sport, or for public service or otherwise in recognition of meritorious achievement or conduct;

“baggage in advance or arrears” means checked baggage which does not travel to Bermuda on the same means of transport and at the same time as the importer;

“checked baggage” means personal goods that have been delivered to an airline or a shipping line by or on behalf of a person whom that airline or shipping line has contracted to carry to Bermuda;

“immigrant” means an islander who is immigrating to Bermuda;

“inherited effects” means personal goods inherited by a resident from a deceased person;

“personal baggage” means personal goods other than goods of tariff codes 9801.101, 9801.102, 9801.201, 9801.301, 9801.302 and headings 86.01 through 89.08 inclusive, and not including industrial, commercial or agricultural plant or equipment;

“personal goods” means goods belonging to the importer for his personal or professional use which are not intended for sale, lease or other commercial exploitation;

“re-export” means the exportation of goods within 6 months of the date of their importation into Bermuda;

“resident” means a person other than a non-resident;

“returning islander” means an islander who, having resided overseas for a period of not less than one year, returns to reside in Bermuda;

“unaccompanied personal goods” means personal goods, which do not travel to Bermuda on the same means of transport and at the same time as the importer, and excludes baggage in advance or arrears;

“used personal baggage” means personal baggage, other than used personal effects, not intended as gifts, that has been in the possession of the importer for a period of at least six months prior to the day the importer arrives to take up residence in Bermuda;

“used personal effects” means personal goods on which the import duties have been paid or that have been in the possession of the importer for a period of at least 6 months prior to the day the importer arrives in Bermuda;

2.- Only one aggregate quantity of goods per person is classifiable to tariff codes 9801.101, 9801.102, 9801.201, 9801.301 and 9801.302.

3.- Only one aggregate value of goods per person is classifiable to tariff codes 9801.415 and 9801.420.

4.- Any reference in heading 98.01 or 98.03 to an aggregate quantity or aggregate value of goods of any kind shall be construed as including a part quantity or part value of those goods up to the referenced quantity or value.

5.- A person shall not dispose of for gain goods of tariff codes 9801.411 or 9802.101 within six months after their importation.

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
98.01		Accompanied personal goods.			
		- Alcoholic beverages :			
	9801.101	-- Not exceeding 1 litre of spirits per importer aged 18 years or more	l	1. l	0%
	9801.102	-- Not exceeding 1 litre of wine per importer aged 18 years or more	l	1. l	0%
	9801.103	-- Other spirits	l	1. l	\$12.89
	9801.104	-- Other wine	l	1. l	\$6.00
	9801.109	-- Other	value	1. l	25%
		- Cigarettes containing tobacco :			
	9801.201	-- Not exceeding 200 in number per importer aged 18 years or more	200u	1. 200u	0%
	9801.209	-- Other	200u	1. 200u	\$80.00
		- Other tobacco :			
	9801.301	-- Not exceeding 0.5 kg per importer aged 18 years or more	kg	1. kg	\$0.00
	9801.302	-- Not exceeding 50 cigars per importer aged 18 years or more	u	1. u	\$0.00
	9801.309	-- Other	value	1. kg	35%
		- Other :			
		-- Imported by islanders			
	9801.411	--- Used personal baggage imported by returning islanders or by immigrants	value	1. u	0%
	9801.412	--- Used personal effects	value	1. u	0%
	9801.413	--- Awards	value	1. u	0%
	9801.414	--- Inherited effects	value	1. u	0%
	9801.415	--- Other goods of an aggregate value not exceeding \$200	value	1. u	0%
	9801.419	--- Other	value	1. u	25%
	9801.420	-- Goods of an aggregate value not exceeding \$50 imported by visitors	value	1. u	0%
	9801.430	-- Imported for re-export	value	1. u	0%
	9801.490	-- Other	value	1. u	25%
98.02		Unaccompanied personal goods.			
		- Imported by islanders :			
	9802.101	-- Used personal baggage imported by returning islanders or by immigrants	value	1. kg	0%
	9802.102	-- Used personal effects	value	1. kg	0%
	9802.103	-- Awards	value	1. u	0%
	9802.104	-- Inherited effects	value	1. u	0%
	9802.200	- Imported for re-export	value	1. u	0%
98.03	9803.000	Goods imported by post or by a courier service licensed under section 6A of the Post Office Act 1900.			
	9803.111	- Seeds of a kind used for sowing	value	1. u	0%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9803.112	- Medicaments and other goods zero rated under Chapter 30; sheath contraceptives; napkins and napkin liners for adults (incontinence aids)	value	1. u	0%
	9803.113	- Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; corrective contact lenses and spectacles; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability of a kind otherwise classifiable to heading 90.21; carriages for disabled persons, parts and accessories thereof	value	1. u	0%
	9803.114	- Printed books (excluding antique books), brochures, leaflets and similar printed matter; newspapers, journals and periodicals; children's picture books, drawing books, colouring books or workbooks of a kind otherwise classifiable to 49.03; music, printed or in manuscript; original architectural plans and drawings of a kind otherwise classifiable to heading 49.06; computer software	value	1. u	0%
	9803.115	- Agricultural, horticultural or forestry machinery for soil preparation or cultivation of a kind otherwise classifiable to heading 84.32	value	1. u	0%
	9803.116	- Tableware and kitchenware of ceramics, porcelain or china	value	1. u	0%
	9803.117	- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	value	1. u	0%
	9803.118	- Atmospheric water generators, solar water heaters, solar thermal collectors, solar thermal water tanks, water filters, water purifiers, water filter parts or water purifier parts of 8421.991, photovoltaic systems, photovoltaic panels, photovoltaic generators, wind powered generating sets and smart electricity meters of 9028.301	value	1. u	0%
	9803.121	- Clothing	value	1. u	6.5%
	9803.122	- Pearls and precious or semi-precious stones; jewellery and imitation jewellery; articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal; other articles of precious metal or of metal clad with precious metal	value	1. u	6.5%
	9803.123	- Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes	value	1. u	6.5%
	9803.124	- Ornamental articles of ceramics	value	1. u	6.5%
	9803.125	- Trunks, bags and cases	value	1. u	6.5%
	9803.126	- Banknotes and coin	value	1. kg	0%
	9803.127	- Cheque forms	value	1. kg	0%
	9803.128	- Stock, share or bond certificates and similar documents of title	value	1. kg	0%
	9803.129	- Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value	value	1. kg	0%
	9803.131	- Antiques of an age exceeding one hundred years	value	1. u	10%
	9803.132	- Cameras; lenses, filters, flashes and tripods for cameras	value	1. u	10%
	9803.133	- Original artwork of a kind otherwise classifiable to chapter 97	value	1. u	10%

BERMUDA CUSTOMS TARIFF

Heading	Tariff Code		Unit for Duty	Unit of Classification	Rate of Duty
	9803.141	- Footwear	value	1. 2u	6.5%
	9803.143	- Watches	value	1. u	12.5%
	9803.144	- Compact fluorescent lamps and heat pump water heaters of 8516.101	value	1.u	12.5%
	9803.145	- LED lamps and LED modules	value	1.u	5%
	9803.146	- Luminaires and lighting fittings designed for use solely with LED light sources otherwise classifiable to tariff codes 9405.110, 9405.210, 9405.310, 9405.410, 9405.420, and 9405.610	value	1.u	12.5%
	9803.151	- Food products including dietary supplements	value	1. u	15%
	9803.152	- Products containing nicotine intended for the intake of nicotine into the human body by oral application only	value	1. kg	15%
	9803.161	- Batteries, generators and air conditioning machines and parts thereof	value	1. u	35%
	9803.162	- Vehicle parts, tyres, propellers and all engine parts	value	1. u	35%
	9803.163	- Cigars, cheroots, cigarillos, containing tobacco	value	1. u	35%
	9803.164	- Smoking tobacco	kg	1. kg	\$500.00
	9803.171	- Cigarettes containing tobacco	200u	1. kg 2. 200u	\$80.00
	9803.172	- Wine of fresh grapes	1	1.l	\$6.00
	9803.173	- Spirituous beverages	1	1 l	\$12.89
	9803.181	- Bona fide gifts to a value not exceeding \$30 per postal packet or per courier package	value	1. u	0%
	9803.196	- Machines for additive manufacturing (3-D printing), and parts of such machines	value	1. kg	25%
	9803.197	- Products containing nicotine intended for the intake of nicotine into the human body other than by oral application	value	1. kg	25%
	9803.198	- Electronic cigarettes and similar personal electric vaporising devices; cartridges for electronic cigarettes or products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion	value	1. kg	25%
	9803.199	- Other	value	1. u	25%

[First Schedule repealed and replaced by 2000:36 effective 8 November 2000; amended by 2001:3 effective 16 February 2001; by 2002:5 effective 15 February 2002; by 2004:2 effective 20 February 2004; by 2005:4 effective 1 April 2005; by 2006:5 effective 1 April 2006; by 2006:36 effective 1 January 2007; repealed and replaced by 2007:9 effective 29 March 2007; amended by 2008:5 s. 5 effective 1 April 2008; repealed and replaced by 2009:9 s. 4 effective 1 April 2009; repealed and replaced by 2010 : 27 s. 2 effective 29 March 2010; amended by 2011 : 10 s. 3 effective 1 April 2011; amended by 2011 : 39 s. 3 effective 4 November 2011; First Schedule repealed and replaced by 2012 : 5 s. 6 effective 1 April 2012; First Schedule repealed and replaced by 2013 : 8 s. 7 effective 1 April 2013; First Schedule repealed and replaced by 2014 : 16 s. 4 effective 1 April 2014; amended by 2015 : 7 s. 4 and 5 effective 1 April 2015; amended by 2016 : 15 ss. 5 - 11 effective 1 April 2016; First Schedule repealed and replaced by 2017 : 17 s 3 effective 1 April 2017 : First Schedule repealed and replaced by 2018 : 13 s 3 effective 1 April 2018 : First Schedule repealed and replaced by 2018 : 27 s 2 effective 1 October 2018, First Schedule amended by 2019 : 15 s 2 effective 1 April 2019, First Schedule amended by 2019 : 16 s 2 effective 1 April 2019, First Schedule amended by 2020 : 14 s 3-6 effective 1 April 2020, First Schedule repealed and replaced by 2021 : 48 s 2 effective 1 April 2022; First Schedule repealed and replaced by 2022: 7 s 2 effective 1 April 2022]

BERMUDA CUSTOMS TARIFF

SECOND SCHEDULE

(Section 3)

EXPORT DUTIES

This Schedule shall not be applicable to goods landed in Bermuda from a vessel in distress and reexported subsequently in the same vessel.

GUIDANCE NOTES ON USING THE TABLE OF EXPORT DUTIES

(The contents of this box are public notice without the force of law.)

Description of Fields within Table

Description – Broad description of the Export.

CPC – the **C**ustom **P**rocedure **C**ode is a unique reference number used to identify each Export.

- In order to claim the applicable Export rate of duty the CPC code must be shown against the relevant item on the customs declaration.

Duty Rate – Applicable rate of duty for goods qualifying for that specific Export.

Applicable Commodities – The range of products eligible for that specific Export rate of duty.

BERMUDA CUSTOMS TARIFF

TABLE OF EXPORT DUTIES

Description	Goods taken out of bond and exported in packages intended to accompany persons departing Bermuda.
CPC	3001
Duty Rate	25¢ per <i>l</i> or part of a <i>l</i> , per package
Applicable Commodities	Alcohol; arrack; brandy; cordials; gin; pepper-mint water; whisky; wine; rum or other potable spirits

Description	Goods taken out of bond and – 1. Exported as ships' stores; or, 2. exported to a consignee in another country on a bill of lading; or, 3. otherwise exported, except for goods exported under the conditions of CPC 3001.
CPC	3002
Duty Rate	12¢ per <i>l</i>
Applicable Commodities	Alcohol; arrack; brandy; cordials; gin; malt liquor, cider and perry in containers having a capacity of 5 litres or less; pepper-mint water; rum; whisky; other potable spirits; or, wine

Description	Goods taken out of bond and – 1. Exported as ships' stores; or, 2. exported to a consignee in another country on a bill of lading; or, 3. otherwise exported, except for goods exported under the conditions of CPC 3001.
CPC	3003
Duty Rate	0%
Applicable Commodities	Rum or any other alcoholic beverages produced or blended in Bermuda

Description	Goods taken out of bond and – 1. Exported as ships' stores; or, 2. exported to a consignee in another country on a bill of lading; or, 3. otherwise exported, except for goods exported under the conditions of CPC 3018.
CPC	3004
Duty Rate	10%
Applicable Commodities	Tobacco, cigars or cigarettes

Description	Goods transhipped as ships' stores or otherwise transhipped.
CPC	3005
Duty Rate	12¢ per <i>l</i>
Applicable Commodities	Alcohol; arrack; brandy; cordials; gin; malt liquor; pepper-mint water; rum; whisky; or, wine

BERMUDA CUSTOMS TARIFF

Description	Goods transhipped as ships' stores or otherwise transhipped.
CPC	3006
Duty Rate	10%
Applicable Commodities	Tobacco, cigars or cigarettes

CPC	3007 [repealed 1 April 2013]
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Description	Goods manufactured in, or the product of, Bermuda.
CPC	3008
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods which, having been imported into Bermuda solely for the purpose of transshipment, are exported therefrom in circumstances where no person in, or ordinarily resident in, Bermuda other than – 1. any bona fide owner of the goods who is themselves in transit through Bermuda; or 2. the carrier of the goods or any agent of such carrier, has any financial interest in the goods.
CPC	3009
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods which, having been permitted, by virtue of any provision of the Revenue Act, to be imported into Bermuda under bond that they would be exported within a certain time are duly exported therefrom; excepting – • goods mentioned in CPC 3001 through CPC 3006 inclusive.
CPC	3010
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods for ships' stores or fuel, or aircraft stores' or fuel; excepting – • goods mentioned in CPC 3001 through CPC 3006 inclusive.
CPC	3011
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods which, having been imported into Bermuda, are found to be defective or unsatisfactory, are exported for the purpose of being returned to the original consignor or manufacturer of the goods.
CPC	3012
Duty Rate	0%
Applicable Commodities	All goods

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Description	Goods which, having been landed in Bermuda in error, are exported.
CPC	3013
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods which, having been landed in Bermuda in emergency, are exported
CPC	3014
Duty Rate	0%
Applicable Commodities	All goods

Description	Goods having been used bona fide in connection with the importation of goods into Bermuda, are exported.
CPC	3015
Duty Rate	0%
Applicable Commodities	Empty containers, empty barrels, external packaging and external coverings

Description	Goods which have been posted in Bermuda and are not accompanied by anything other than correspondence.
CPC	3016
Duty Rate	0%
Applicable Commodities	Letters and postcards

CPC	3017 <i>[repealed 1 April 2012]</i>
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Description	Goods taken out of bond and exported in packages intended to accompany persons departing Bermuda.
CPC	3018
Duty Rate	0% on first 1000 cigarettes or less; 10% on value of cigarettes over initial 1000 cigarettes
Applicable Commodities	Cigarettes

[Second Schedule repealed and replaced by 2000:36 effective 8 November 2000; amended by 2012 : 5 s. 7 effective 1 April 2012; amended by 2013 : 8 s. 8 effective 1 April 2013; amended by 2014: 16 s. 5 effective 1 April 2014]

BERMUDA CUSTOMS TARIFF

THIRD SCHEDULE

(Section 4(1))

GOODS NOT SUBJECT TO REFUND OR DRAWBACK OF DUTY

Cinematograph films (excluding undeveloped films and films to which section 8 of Films (Control of Exhibition) Act 1959, applies).

Coal (except coal supplied to Her Majesty's ships or to ships having commission from any foreign government).

Gasoline (except gasoline supplied to Her Majesty's ships or aircraft having commission from any foreign government, or to establishments under the authority of section 36 of the Revenue Act 1898).

Oil, bunker, fuel and diesel except for –

- (a) oil supplied to Her Majesty's ships or aircraft;
- (b) ships or aircraft having commission from any foreign government; and
- (c) ex-bonded fuels provided to commercial customers but then returned as unsatisfactory and subsequently exported.

Tobacco, unmanufactured, unstemmed.

BERMUDA CUSTOMS TARIFF

FOURTH SCHEDULE

(Section 4(2))

**DRAWBACK IN RELATION TO IMPORTED GOODS INCORPORATED IN GOODS
MANUFACTURED IN BERMUDA**

1. An exporter of goods manufactured in these Islands of a description specified in column 1 of paragraph 3 (hereinafter referred to as “manufactured goods”) shall, subject as hereinafter provided, be entitled to a refund of a percentage of the import duty paid on imported goods or part of imported goods (hereinafter referred to as “imported goods”) incorporated in manufactured goods upon the export thereof and such percentage shall be that specified in column 2 of paragraph 3 respectively for imported goods incorporated in manufactured goods of a description specified in column I of that paragraph.
2. An exporter of manufactured goods claiming refund under section 75 of the Revenue Act 1898 as read with this Schedule, must satisfy the Collector of Customs, or other proper officer, by production of such certificates, receipts or other documents as he may require, that-
 - (a) the imported goods have not since importation been used otherwise than by incorporation in the manufactured goods;
 - (b) the imported goods have not ceased, otherwise than by undergoing some process changing their form or character, to be in the same state as they were in upon importation;
 - (c) the import duty on the imported goods incorporated in manufactured goods and exported at one and the same time by one and the same person amounted to not less than \$100; and
 - (d) that the claim is made within two years of the payment of duty on the imported goods and within thirty days of the exportation of the manufactured goods.

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3.

Column 1	Column 2
<i>Goods manufactured in Bermuda</i>	<i>Percentage of drawback on imported goods incorporated</i>
Boats	100
Bolts of locally screen-printed textile material	100
Carbonated beverages	100
Condiments	100
Furniture	100
Garments	100
Jeweller's findings (being parts of jewellery, jewellery materials and jewellery components)	100
Paint	100
Plastics	100
Printed material	100
Saddlery and saddlery fittings, including driving harnesses	100
Sails	100
Sculpture and fine artwork executed by a person ordinarily resident in Bermuda and sold after exhibition in Bermuda or abroad	100
Shutters, rigid vinyl	100
Rum Cakes	100
Pre-mixed cocktails	100

BERMUDA CUSTOMS TARIFF

FIFTH SCHEDULE

(Section 5(1))

END-USE RELIEFS

GENERAL PROVISIONS

Authorization

1. (1) A person within the description of an eligible beneficiary in the Table of End-Use Reliefs with respect to any specific end-use relief may apply for authorization to import goods or take goods out of a bonded warehouse which qualify for that end-use relief, by completing a customs declaration form and by specifying the customs procedure code relating to the specific end-use to which the goods will be put.

(2) An application for authorization may be made either at the time of importation of the goods or their removal from a bonded warehouse or within twelve months after such importation or removal.

(3) The Collector of Customs may grant such application and issue an authorization or he may refuse it.

(4) The Collector of Customs shall not issue an authorization unless he is satisfied that the applicant—

(a) can and will satisfy the applicable conditions of end-use set out in the Table of End-Use Reliefs;

(b) can and will observe the applicable restrictions of end-use set out in the Table of End-Use Reliefs;

(c) can and will observe the applicable specific controls and diversion provisions set out in the Table of End-Use Reliefs; and

(d) has shown that the importation of the goods does not involve duty avoidance arrangements within the meaning of section 5.

(5) For the avoidance of doubt, an end-use does not include a use to which goods are put before they have been duly landed in Bermuda.

Conditions of authorization

2. (1) It shall be a condition of every authorization issued under paragraph 1(3) that—

(a) the goods shall be put to the prescribed end-use relief claimed;

(b) the holder of the authorization, if required to do so by the Collector of Customs, shall provide him with sufficient information to demonstrate that the goods are or, as the case may be, were, put to the prescribed end-use claimed;

(c) the holder shall comply with the conditions and observe the restrictions of the applicable end-use relief set out in the Table of End-Use Reliefs; and

(d) the holder shall comply with the applicable specific controls and diversion provisions set out in the Table of End-Use Reliefs.

(2) The Collector of Customs in issuing an authorization may make it subject to such other conditions as he considers appropriate for protecting the revenue, and may in particular impose conditions requiring the holder to take such measures—

(a) as would enable the Collector of Customs to trace the goods (including conditions as to the marking of goods);

BERMUDA CUSTOMS TARIFF

(b) as would enable the Collector of Customs to carry out any checks which he considers necessary to ensure that the goods are actually put to the prescribed end-use claimed.

(3) Every breach of a condition of a prescribed end-use relief shall be deemed to be an unauthorized disposal within the meaning of section 13(4).

Transfers between authorized holders of goods of same item permitted

3. (1) Notwithstanding section 13 (obligation to pay duty upon diversion), the rate of duty shall not apply to any transfer of goods between eligible beneficiaries of the same end-use relief where such transfer is approved by the Collector of Customs.

(2) The holder of an authorization or an intended transferee may apply to the Collector of Customs for approval of a transfer.

(3) The Collector of Customs may approve such an application or may refuse it.

(4) The transferee shall become the holder of the authorisation and it shall be a condition of every approval of a transfer that the transferee shall be bound by all the conditions of the prescribed end-use relief specified by or under paragraph 2.

(5) The Collector of Customs in granting his approval for a transfer may make it subject to such other conditions as he considers appropriate for protecting the revenue.

Interpretation

4. The descriptions of goods in the Table of End-Use Reliefs are included for reference purposes only and do not have the force of law.

BERMUDA CUSTOMS TARIFF

GUIDANCE NOTES ON USING THE TABLE OF END-USE RELIEFS

(The contents of this box are public notice without the force of law.)

Notes:

- The onus is on the importer or person removing goods from a bonded warehouse to prove to the satisfaction of the Collector of Customs that diversion has not occurred.

Description of Fields within Table

Description – Broad description of the End-Use Relief.

CPC – the **C**ustoms **P**rocedure **C**ode is a unique reference number used to identify each End-Use Relief.

- In order to claim the End-Use Relief the CPC code must be shown against the relevant item on the customs declaration.

Duty Rate – Applicable rate of duty for goods qualifying for that specific End-Use Relief.

Eligible Beneficiary – party eligible to claim for each type of End-Use Relief.

Qualifying Goods – The range of products eligible for that specific End-Use Relief.

End-Use Conditions / Restrictions - Notes on any particular requirements or conditions that must be satisfied when claiming that End-Use Relief or restrictions on use of the goods claimed under that Relief.

- There may be a time limit set within which the beneficiary must put the goods to the specified End-Use.
- This field may include rules and/or information describing how the specific conditions of that End-Use Relief are satisfied.

Specific Controls / Diversion – Specific controls or rules on diversion for that End-Use Relief.

- This field may specify certain requirements related to the monitoring and control of that End-Use Relief including specific record keeping requirements.

Construction – For the avoidance of doubt, the general provisions of this Schedule shall be construed

BERMUDA CUSTOMS TARIFF

TABLE OF END-USE RELIEFS

CPC	4000 <i>[repealed by 2013 : 8 effective 1 April 2013]</i>
CPC	4101 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
CPC	4102 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
CPC	4103 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
CPC	4104 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
CPC	4105 <i>[repealed by 2011 : 5 effective 1 April 2011]</i>
Description	Aircraft lubricants
CPC	4106
Duty Rate	0%
Eligible Beneficiary	Aviation industry
Qualifying Goods	Aircraft lubricants
End-Use Conditions / Restrictions	Relief limited to goods that are used in aircraft employed in commercial service to and from Bermuda, or calling to and from Bermuda, or employed in international experimental flight.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.
CPC	4107 <i>[repealed by 2011 : 5 effective 1 April 2011]</i>
Description	Books and blank forms for use in connection with freight and passenger business
CPC	4108
Duty Rate	0%
Eligible Beneficiary	Aviation industry and shipping lines
Qualifying Goods	Books and forms in blank.
End-Use Conditions / Restrictions	Books and forms in blank for use only in connection with the freight and passenger business of airlines and shipping lines trading regularly to Bermuda.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Equipment used in operating and maintaining ports, airports and inland clearance warehouses
CPC	4109
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Navigational, radar, radio or communication equipment; meteorological equipment; runway sweepers and runway lighting equipment; generators; security screening equipment; accident response equipment; and any other specialised tools, spares or other equipment.
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> The goods must be used in the operation or maintenance of:— <ol style="list-style-type: none"> ports; airports; or inland clearance warehouses authorised under the Revenue Act 1898. The importation must be approved by the Minister responsible for Transport.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for educational institutions
CPC	4110
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of such description or quantity as may be approved by the Minister in the relevant approved institution notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> Goods must be imported and used only for educational, developmental or training purposes by an approved institution. In this CPC “approved institution” means a not for profit society or organization founded for an educational, developmental or training purpose and approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Hospital equipment
CPC	4111
Duty rate	0%
Eligible Beneficiary	Bermuda Hospitals Board
Qualifying Goods	Hospital equipment, accessories and spare parts thereof, other than consumable goods
End-Use Conditions / Restrictions	<p>1. To qualify for the relief, the imported goods must</p> <p>(a) be goods purchased by the Bermuda Hospital Board (or its agent) for use solely for the purposes of the hospitals; or</p> <p>(b) be goods that have been given, bequeathed or purchased for the hospitals, where at least 60 per cent of the value of each article is provided by the Endowment and Donation Fund of the Board.</p> <p>2. Goods must be approved by the Chief Medical Officer</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4112 <i>[repealed by 2016 : 15 s 12(a) effective 1 April 2016]</i>
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Description	Preventive Dental Programme
CPC	4118
Duty Rate	0%
Eligible Beneficiary	The Department of Health
Qualifying Goods	Pharmaceutical supplies
End-Use Conditions / Restrictions	<p>1. Goods are for use only in the Preventive Dental Programme; and,</p> <p>2. Goods must be approved by the Chief Medical Officer.</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Vessels (articles and parts)
CPC	4119
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of headings 89.01 through 89.08 inclusive, and articles and parts thereof
End-Use Conditions / Restrictions	The goods must be— (a) owned or leased by the Government; or (b) for commercial fishing or scientific research (or for hire or reward for these uses) to the satisfaction of the Director of the Department of Environment and Natural Resources
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Navigational markers
CPC	4120
Duty Rate	0%
Eligible Beneficiary	Government
Qualifying Goods	Sea buoys, beacons and lighting equipment for same, batteries and ships' chains
End-Use Conditions / Restrictions	Goods must be imported by a Government Department for use in marking navigational channels.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4121 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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Description	Parts for water filtering or purifying machinery and apparatus
CPC	4122
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Parts for goods of Tariff Code 8421.210.
End-Use Conditions / Restrictions	1. Goods must be used only with goods of Tariff Code 8421.210. 2. The Permanent Secretary responsible for Works and Engineering shall certify that the parts are eligible for this relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Apparatus and equipment for waste treatment
CPC	4123
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Apparatus and mechanical equipment including specially designed parts
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods to be used solely in the separation, treatment or disposal of waste; the collection or utilization of heat derived from waste; the collection or utilization of energy derived from waste heat; and, 2. Goods must be certified by the Permanent Secretary responsible for works and engineering.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Bermuda Tourism Authority (prizes)
CPC	4124
Duty Rate	0%
Eligible Beneficiary	Bermuda Tourism Authority
Qualifying Goods	Prizes
End-Use Conditions / Restrictions	Goods must be certified by the Chief Executive Officer of the Bermuda Tourism Authority as prizes appropriated for sports and other events under the auspices of the Bermuda Tourism Authority.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for the use of the Governor
CPC	4125
Duty Rate	0%
Eligible Beneficiary	The Governor
Qualifying Goods	All items (including consumables)
End-Use Conditions / Restrictions	Goods to be imported or taken from bond by or for the use of the Governor or the Governor's family.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for the use of the Deputy Governor
CPC	4126
Duty Rate	0%
Eligible Beneficiary	The Deputy Governor
Qualifying Goods	Consumable goods
End-Use Conditions / Restrictions	Consumable goods to be imported or taken from bond by or for the use of a person performing the functions of the office of Governor by virtue of Section 18 or Section 19 of the Constitution for use by him during the period that he is performing those functions provided that any such goods which are not expended at the time he ceases to perform those functions shall be at the rate of duty then applicable.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4127 <i>[repealed by 2021 : 10 effective 1 April 2021]</i>
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Description	Documents, exhibits and equipment relating to arbitration proceedings in Bermuda
CPC	4128
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Documents; exhibits; or equipment
End-Use Conditions / Restrictions	Goods must be used exclusively in the conduct of particular arbitration proceedings in Bermuda or any appeal or other court proceedings in Bermuda in relation to any such arbitration hearings.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4129 <i>[repealed by 2013 : 8 effective 1 April 2013]</i>
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BERMUDA CUSTOMS TARIFF

Description	Electric generating equipment
CPC	4130
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	1. Electric generating and waste heat recovery equipment and parts; and 2. Air quality monitoring instruments and associated equipment 3. Utility scale battery energy storage systems and parts.
End-Use Conditions / Restrictions	Goods must be imported and used to construct, repair or maintain electric generating systems that— (a) are powered only by compression-ignition internal combustion engines; and (b) have an output exceeding 2 megawatts.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for sewage systems
CPC	4131
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	The goods must be imported and used to construct, repair or maintain the sewage systems operated by the Corporation of Hamilton, the Corporation of St. George's or the West End Development Corporation.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4132 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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CPC	4133 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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BERMUDA CUSTOMS TARIFF

Description	Matrices for printing purposes
CPC	4134
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Matrices if made of nonmetallic material and illustrations thereof
End-Use Conditions / Restrictions	Matrices must be used for printing purposes.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4136 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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CPC	4137 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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CPC	4138 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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CPC	4139 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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Description	Goods for youth organizations
CPC	4140
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Articles of uniform and equipment.
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used for the purposes of an approved organization 2. In this CPC, “approved organization” means an organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Community service vehicle
CPC	4141
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of heading 87.02
End-Use Conditions / Restrictions	Goods must be imported and used only to provide a free-of-charge community transportation service.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for emergency services
CPC	4142
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	1. Fire engines, fire fighting equipment and fire fighting supplies; 2. Police vehicles and accessories; and 3. Ambulances and ambulance equipment.
End-Use Conditions / Restrictions	The goods must be imported and used for the work of the relevant emergency service.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Stained glass windows
CPC	4143
Duty Rate	0%
Eligible Beneficiary	Churches or schools
Qualifying Goods	Stained glass windows
End-Use Conditions / Restrictions	Goods must be for use in churches or schools.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Musical organs, parts and accessories
CPC	4144
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	1. Organs of Heading 92.05 or of Heading 92.07; and 2. Organ parts and accessories of Heading 92.09.
End-Use Conditions / Restrictions	The goods must be used only in churches or schools.
Specific Controls / Diversion	Musical organs, parts and accessories
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Church bells and envelopes for tithes
CPC	4145
Duty Rate	0%
Eligible Beneficiary	Churches
Qualifying Goods	Bells, whether electric or not and printed envelopes for the collection of tithes
End-Use Conditions / Restrictions	Goods must be for use in churches.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4146 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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CPC	4147 <i>[repealed by BR 35/2021 : effective 1 April 2021]</i>
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CPC	4148 <i>[repealed by BR 35/2021 : effective 1 April 2021]</i>
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BERMUDA CUSTOMS TARIFF

Description	Media for public broadcasting
CPC	4149
Duty Rate	5%
Eligible Beneficiary	Public broadcasting services licensed under the Telecommunications Act 1986
Qualifying Goods	Pre-recorded video tapes, films and audio tapes
End-Use Conditions / Restrictions	Goods must be used exclusively for public broadcast by public broadcasting services.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods used by the printing industry
CPC	4150
Duty Rate	15%
Eligible Beneficiary	Commercial printers
Qualifying Goods	Printing dampening equipment solution, graphic arts film and graphic arts proofing material, graphic arts photographic chemistry fixers and developers, plate finisher and developer, blanket and roller wash and other chemicals
End-Use Conditions / Restrictions	Goods must be used exclusively by the local printing industry.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Plastic articles for the conveyance or packing of local products or manufactures
CPC	4151
Duty Rate	15%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of heading 39.23
End-Use Conditions / Restrictions	<p>1. Goods must be imported and used only for the conveyance or packing of animal or vegetable products produced locally for human consumption, or locally manufactured goods.</p> <p>2. In this CPC—</p> <p>“animal or vegetable products” means—</p> <ul style="list-style-type: none"> (a) fresh meat and meat offal; (b) fresh fish and crustaceans, molluscs and other aquatic invertebrates; (c) dairy produce, birds’ eggs, natural honey, and other products of animal origin; (d) fresh vegetables, roots and tubers; or (e) fresh fruits and nuts; <p>“manufacture” means the process of converting raw materials, components, or parts into finished goods for use or sale, and includes the preparation of foodstuffs and beverages;</p> <p>“production” includes fishing, production by natural processes, and production by mechanical means.</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Paper for use in the printing industry
CPC	4152
Duty Rate	0%
Eligible Beneficiary	Commercial printers
Qualifying Goods	<p>1. Paper, excluding newsprint of Heading 48.01</p> <p>2. Envelopes of tariff code 4817.100</p>
End-Use Conditions / Restrictions	Goods must be imported and used exclusively by the local commercial printing industry for printing purposes.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Paper packing containers for the conveyance or packing of local products or manufactures
CPC	4153
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of heading 48.19
End-Use Conditions / Restrictions	<p>1. Goods must be imported and used only for the conveyance or packing of animal or vegetable products produced locally for human consumption, or locally manufactured goods.</p> <p>2. In this CPC—</p> <p>“animal or vegetable products” means—</p> <ul style="list-style-type: none"> (a) fresh meat and meat offal; (b) fresh fish and crustaceans, molluscs and other aquatic invertebrates; (c) dairy produce, birds’ eggs, natural honey, and other products of animal origin; (d) fresh vegetables, roots and tubers; or (e) fresh fruits and nuts; <p>“manufacture” means the process of converting raw materials, components, or parts into finished goods for use or sale, and includes the preparation of foodstuffs and beverages;</p> <p>“production” includes fishing, production by natural processes, and production by mechanical means.</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4154 <i>[repealed by BR 35/2021 : effective 1 April 2021]</i>
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Description	Articles to facilitate the loading and discharging of cargo and passengers
CPC	4155
Duty Rate	10%
Eligible Beneficiary	All importers
Qualifying Goods	Apparatus, mechanical plant and aircraft catering equipment, including material for repairs thereto
End-Use Conditions / Restrictions	Goods must be used to facilitate the loading and discharging of cargo and passengers on or from aircraft or ships within a customs area or other place approved by the Collector of Customs.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Portable computers, parts and accessories
CPC	4156
Duty Rate	5%
Eligible Beneficiary	Schools with programs certified by the Commissioner of Education
Qualifying Goods	Portable computers, parts and accessories
End-Use Conditions / Restrictions	Goods must be used exclusively by registered full-time students under school programs certified by the Commissioner of Education.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Specialised equipment for the physically disabled
CPC	4157
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Specialized equipment designed to permit physically disabled persons to be transported by or operate motor vehicles
End-Use Conditions / Restrictions	Equipment must be used exclusively to permit physically disabled persons to be transported by, or to operate motor vehicles.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Horse-drawn carriages
CPC	4159
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Horse-drawn carriages for the transport of passengers.
End-Use Conditions / Restrictions	Carriages must be registered as public carriages with the Transport Control Department
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Commercial tour boats
CPC	4160
Duty Rate	10%
Eligible Beneficiary	All importers
Qualifying Goods	1. Vessels
End-Use Conditions / Restrictions	1. Vessels must be— (a) licensed under section 4 of the Marine Board (Island Boats) Regulations 1965; and (b) used exclusively for commercial tours or commercial sport diving purposes.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4161 <i>[repealed by 2013 : 8 effective 1 April 2014]</i>
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CPC	4162 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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CPC	4163 <i>[repealed by 2018 : 13 effective 1 April 2018]</i>
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Description	Aircraft tools, instructional films
CPC	4164
Duty Rate	0%
Eligible Beneficiary	Owners of aircraft
Qualifying Goods	Tools, equipment and instructional films
End-Use Conditions / Restrictions	Goods must be used exclusively for the mechanical servicing of aircraft which regularly trade to Bermuda.
Specific Controls / Diversion	Security must be given to the satisfaction of the Collector of Customs that in the event of local sale or disposal the duty ordinarily payable will be paid thereon.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Bullion, for investment
CPC	4165
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Gold or silver bullion, gold, silver or platinum bars, ingots or coins and any other precious metal
End-Use Conditions / Restrictions	Goods must be imported for investment purposes provided they are held by a Bank licensed under the Banks and Deposit Companies Act 1999.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Rubber plates, sheets or strips
CPC	4166
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Natural or synthetic rubber in plates, sheets or strip, of Chapter 40 of the First Schedule to the Customs Tariff Act
End-Use Conditions / Restrictions	Goods must be used in the repair of footwear.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Telecommunications equipment
CPC	4167
Duty Rate	0%
Eligible Beneficiary	GlobeNet Cabos Submarinos Bermuda, Ltd. (GlobeNet)
Qualifying Goods	Telecommunications equipment, apparatus and machinery
End-Use Conditions / Restrictions	<p>All telecommunications equipment, apparatus and machinery required for use by GlobeNet Cabos Submarinos Bermuda, Ltd. (GlobeNet) in the renewal, provision, operation, repair or extension of their tele-communications installations, subject to the following proviso —</p> <p>No exemption is granted in the case of any item to be installed on premises not owned by GlobeNet Cabos Submarinos Bermuda, Ltd. (GlobeNet) (unless a waiver is granted by the Minister of Finance in consultation with the Minister responsible for telecommunications).</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4168 <i>[repealed by 2013 : 8 effective 1 April 2013]</i>
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BERMUDA CUSTOMS TARIFF

Description	Medical equipment and supplies
CPC	4169
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	<ol style="list-style-type: none"> 1. Mechano-therapy braces; walking canes; seat canes; and cane tips 2. Oxygen cylinders and regulators; oxygen concentrators; oxygen masks and cannulas; oxygen-conserving devices; oxygen resuscitation bags; and other similar appliances, specifically designed for oxygen, respiratory or aerosol therapy including peak flow meters 3. Apnea monitors and positive airway pressure (PAP) machines 4. Ostomy supplies 5. Equipment designed to compensate for decreased vision or hearing 6. Diabetic equipment and supplies 7. Lymphedema sleeves and equipment 8. Equipment designed to compensate for speech impediment 9. Renal dialysis equipment 10. Other equipment which assists disabled people with severe handicap to their limbs 11. Food supplements 12. Assistive technology devices or equipment that compensate for physical, mental or learning disabilities 13. Diagnostic imaging equipment and supplies 14. Radiation therapy equipment and supplies 15. Parts of and accessories of qualifying goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. The goods must be used to compensate for a physical, mental or learning disability, or to diagnose, treat or monitor a chronic medical condition. 2. The Chief Medical Officer must certify that food supplements are eligible for this relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Building materials and related equipment
CPC	4170
Duty Rate	0%
Eligible Beneficiary	<ol style="list-style-type: none"> 1. Bermuda Housing Corporation 2. Any other developer of a housing scheme that satisfies conditions 2 and 3 of this relief
Qualifying Goods	All goods and material required for the construction of housing schemes including major domestic appliances such as stoves, refrigerators, washing machines and dryers, but excluding any construction equipment and tools
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods and material must be for the bona fide use in the construction of housing schemes by the Bermuda Housing Corporation 2. Goods and material must be for the bona fide use of housing schemes with prefixed unit sale prices in the range up to \$750,000.00 3. Goods and material must be certified by the Permanent Secretary in the Ministry responsible for Housing.
Specific Controls / Diversion	No specific controls/diversions
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4171 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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Description	Goods for national security
CPC	4172
Duty rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions/ Restrictions	<ol style="list-style-type: none"> 1. Goods must only be used by or on behalf of a Bermuda Government Department for improving marine safety, saving lives at sea, protection of the coastal and marine environment, surveillance of the coastal and marine environment, and for all other purposes of border protection and national security to the satisfaction of the Collector of Customs. 2. The Head of a Bermuda Government Department shall certify that the goods qualify for this relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4174 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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BERMUDA CUSTOMS TARIFF

Description	Construction, renovation or refurbishment of community sports facilities
CPC	4175
Duty rate	0%
Eligible Beneficiary	National sporting bodies, community sports clubs and community organizations
Qualifying Goods	Goods and materials required for the construction, renovation or refurbishment of community sports facilities but excluding construction equipment and tools
End-Use Conditions/ Restrictions	<ol style="list-style-type: none"> 1. Goods and materials must be for work on a sports facility which has received planning approval. 2. Goods and materials must be certified by the Director of Youth & Sport as being eligible to benefit from this exemption.
Specific Controls / Diversion	None.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4176 <i>[repealed by BR 35/2021 : effective 1 April 2021]</i>
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CPC	4177 <i>[repealed by BR 35/2021 : effective 1 April 2021]</i>
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Description	Motor limousines
CPC	4178
Duty Rate	10%
Eligible Beneficiary	Any person
Qualifying Goods	Goods of Heading 87.03
End-Use Conditions/ Restrictions	<ol style="list-style-type: none"> 1. Goods must be registered as a motor limousine with the Transport Control Department. 2. Registration as a motor limousine with the Transport Control Department must be maintained. 3. The goods must be used only as a limousine.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Motor hearses
CPC	4179
Duty Rate	10%
Eligible Beneficiary	Any person
Qualifying Goods	Goods of Heading 87.03
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be registered as a motor hearse with the Transport Control Department. 2. Registration as a motor hearse with the Transport Control Department must be maintained. 3. The goods must be used only as a hearse.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Motor taxis
CPC	4180
Duty Rate	10%
Eligible Beneficiary	Any person
Qualifying Goods	Goods of Heading 87.03
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be registered as a motor taxi with the Transport Control Department. 2. Registration as a motor taxi with the Transport Control Department must be maintained. 3. The goods must be used only as a taxi.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4181 <i>[repealed by 2014 : 16 effective 1 April 2014]</i>
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Description	Fire safety equipment
CPC	4182
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Fire safety equipment and systems
End-Use Conditions / Restrictions	The goods must be imported and used for improving an existing building's compliance with the fire safety standards set out in any statutory provision.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Humanitarian aid
CPC	4183
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Foodstuffs, medicaments, clothing, blankets, tents, water purifying and water storage items, or other goods of prime necessity, forwarded as aid to those affected by disaster.
End-Use Conditions / Restrictions	The goods must be imported and used for disaster relief; or the goods must be received as gifts by organizations approved by the Collector of Customs for use by or under the control of such organizations, or for distribution free of charge by them or under their control.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4184 <i>[repealed by 2015 : 7 effective 1 April 2015]</i>
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Description	Goods for the KEMH Redevelopment Project
CPC	4185
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only to redevelop King Edward VII Memorial Hospital (KEMH) land or to construct, finish, equip, repair or maintain new buildings on that land. 2. Goods must be imported during the construction and operation phases of the KEMH Redevelopment Project. 3. The controller of the company carrying out the KEMH Redevelopment Project shall certify that the goods are eligible for this relief.
Specific Controls / Diversion	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for the KEMH Redevelopment Project
CPC	4186
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only to redevelop King Edward VII Memorial Hospital (KEMH) land or to construct, finish, equip, repair or maintain new buildings on that land. 2. Goods must be imported during the construction and operation phases of the KEMH Redevelopment Project. 3. The chief financial officer of the Bermuda Hospitals Board shall certify that the goods are eligible for this relief.
Specific Controls / Diversion	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4187 <i>[repealed by 2017 : effective 1 April 2017]</i>
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Description	Electronic surveillance equipment
CPC	4188
Duty Rate	0%
Eligible Beneficiary	Carriers providing public telecommunications services to whom a licence, permit or certificate has been issued under the Telecommunications Act 1986.
Qualifying Goods	Telecommunications equipment, apparatus and machinery.
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used for the purposes of law enforcement. 2. Goods must be required by the Carrier to assist the Bermuda Police Service in carrying out electronic surveillance and intercepting electronic communications. 3. The Director of Telecommunications shall certify that the goods are eligible for this relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4189 <i>[repealed by 2017 : effective 1 April 2017]</i>
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BERMUDA CUSTOMS TARIFF

Description	Goods for commercial printing of foreign newspapers
CPC	4190
Duty Rate	15%
Eligible Beneficiary	All importers
Qualifying Goods	Machines of Tariff Code 8443.310 and parts and accessories of Tariff Code 8443.990
End-Use Conditions / Restrictions	Goods must be imported and used only for printing foreign newspapers for a commercial purpose.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Paper for commercial printing of foreign newspapers
CPC	4191
Duty Rate	10%
Eligible Beneficiary	All importers
Qualifying Goods	Paper of Heading 48.02
End-Use Conditions / Restrictions	Paper must be imported and used only for printing foreign newspapers for a commercial purpose.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Marine safety equipment and parts
CPC	4192
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	<ol style="list-style-type: none"> Life boats and inflatable life rafts, their equipment and crews' accoutrements; hydrostatic releases; resuscitators; life buoys; life jackets; distress signalling equipment, including flares, rockets, day smoke generators, dye-markers, mirrors, horns, emergency position indicating radio beacons (EPIRBs), emergency locator transmitters (ELTs) and personal locator beacons (PLBs); radio distress signaling equipment; marine VHF radios; automatic identification system (AIS) equipment; global positioning system (GPS) equipment; radio antennas for fixed radio equipment operating on marine frequencies and similar articles Parts of goods qualifying under paragraph 1
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> Goods must be imported and used onboard vessels or in the sea for ensuring the safety of life at sea or for life saving purposes. Goods must be of a type approved by the Director of Marine and Ports Services for ensuring the safety of life at sea.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Motor taxis for transport of disabled persons
CPC	4193
Duty Rate	8%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of heading 87.03 designed or adapted to transport physically disabled persons
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be registered as a motor taxi with the Transport Control Department. 2. Registration as a motor taxi with the Transport Control Department must be maintained. 3. The goods must be used only as a taxi. 4. The importation must be approved by the Director of Transport Control.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4194 <i>[repealed by 2013 : 37 effective 15 October 2013]</i>
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Description	Goods for pollution control
CPC	4195
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be used only in connection with the control of pollution. 2. The Director or the Environmental Engineer of the Department of Environment and Natural Resources shall certify that the goods are eligible for this relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Supplies for Honorary Consul
CPC	4196
Duty Rate	0%
Eligible Beneficiary	Honorary Consuls
Qualifying Goods	Flags, stationery, seals of office, official correspondence, passports and similar supplies
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only by the Honorary Consul of a foreign country. 2. The Deputy Governor must certify that similar supplies for the use of Her Majesty's consular representative are admitted duty free in such foreign country.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

CPC	4197 <i>[repealed by 2021 : 10 effective 1 April 2021]</i>
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Description	Awards
CPC	4198
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	Goods must be imported for award to a person for distinction in art, literature, science or sport, or for public service, or otherwise in recognition of meritorious achievement or conduct and must be so awarded.
Specific Controls / Diversion	The Collector of Customs may require the production of any supporting documents.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4199 <i>[repealed 1 April 2015]</i>
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Description	Poppies
CPC	4201
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Artificial poppies and forget-me-nots
End-Use Conditions / Restrictions	Goods must be imported and distributed under the auspices of The Bermuda Legion and the Bermuda War Veterans Association or the Royal British Legion.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for use as memorials
CPC	4202
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	<ol style="list-style-type: none"> 1. Goods of heading 68.02 2. Goods of tariff code 9703.009 3. Goods of tariff code 8310.000
End-Use Conditions / Restrictions	Goods must be imported and used only as memorials for deceased persons or historical events or to be affixed thereto.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Samples of goods
CPC	4203
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	Samples of goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. The goods must be imported and used only to solicit orders for goods of the type they represent. 2. Goods must not be sold or otherwise disposed of by way of trade. 3. Goods must be- <ol style="list-style-type: none"> a. clearly marked as samples; or b. of negligible value. 4. In this CPC “samples of goods” means any article representing a type of goods whose manner of presentation and quantity rule out its use for any purpose other than that of seeking orders for goods of the same type or quality.
Specific Controls / Diversion	<ol style="list-style-type: none"> 1. The Collector of Customs may require that certain articles, to qualify for relief, be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples. 2. In determining whether samples are of negligible value the Collector of Customs may consider the value of the individual sample or the aggregate value of all the samples in one consignment.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods acquired by Government from a foreign government
CPC	4204
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only by Government. 2. Goods must be acquired from a foreign government or an agency of a foreign government.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Commercial bindery supplies
CPC	4205
Duty Rate	15%
Eligible Beneficiary	All importers
Qualifying Goods	Bindery supplies
End-Use Conditions / Restrictions	Goods must be imported and used only for commercial binding.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Electric motors for boats
CPC	4206
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	Electric propulsion motors of heading 85.01
End-Use Conditions / Restrictions	Goods must be imported and used only to propel boats.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for Railway Trail
CPC	4207
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. The goods must be imported and used only to redevelop or equip the Railway Trail protected area specified in the First Schedule to the Bermuda National Parks Act 1986, or to construct, finish, repair or maintain any building or other structure in that protected area. 2. Goods must be approved by the Director of Parks.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for integrated electronic communications networks
CPC	4208
Duty Rate	0%
Eligible Beneficiary	ICOL holders and their agents
Qualifying goods	Electronic communications equipment, apparatus and machinery (except customer premises equipment).
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. The goods must be imported for and incorporated in infrastructure to establish, construct and operate electronic communications network infrastructure on an integrated basis, subject to the terms of an ICOL granted by the Regulatory Authority under the Electronic Communications Act 2011. 2. In this CPC— “customer premises equipment” has the meaning given in section 2 of the Electronic Communications Act 2011; “ICOL” and “ICOL holders” have the meaning given in the Electronic Communications Act 2011.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for demand-side management systems
CPC	4209
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. The goods must be imported and used wholly and exclusively for demand-side management systems installed or to be installed for business purposes, with the objective of increasing energy efficiency by lowering energy demand or energy use or both. 2. Goods must be approved by the Director of the Department of Energy. 3. In this CPC, “business” means— <ol style="list-style-type: none"> (a) the supply of goods and services for consideration; and (b) not for profit supplies of goods and services as made otherwise than in a personal capacity.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for Government capital expenditure schemes
CPC	4210
Duty Rate	Such rate as is determined by the Minister of Finance in respect of the qualifying goods. (This rate must be set out in a Head of Department's certificate.)
Eligible Beneficiary	All importers
Qualifying goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only for the purposes of a Bermuda Government capital expenditure scheme approved by the Cabinet of the Government of Bermuda (an "approved scheme"). 2. The Head of a Bermuda Government Department (a "Head of Department") shall complete a certificate (a "Head of Department's certificate") and thereon certify that the importation is for the purposes of a particular approved scheme. 3. A Head of Department's certificate shall be in such form, and contain such particulars, as the Collector of Customs shall determine. 4. The customs declaration for the imported goods shall include such reference to the Head of Department's certificate as the Collector of Customs shall require. 5. A Head of Department's certificate shall be published in accordance with the Statutory Instruments Act 1977, provided that section 6 (parliamentary scrutiny of statutory instruments) of that Act shall not apply.
Specific Controls / Diversion	<ol style="list-style-type: none"> 1. The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods. 2. The Head of Department shall keep a record of each Head of Department's certificate certified by him, and the Collector of Customs may determine the form and the manner in which such record is to be kept.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for Global Marine Systems (Bermuda) Limited
CPC	4211
Duty Rate	0%
Eligible Beneficiary	Global Marine Systems (Bermuda) Limited
Qualifying goods	Telecommunication cable, equipment, apparatus and machinery
End-Use Conditions / Restrictions	Goods must be imported and used directly and solely for the purpose of providing, maintaining, repairing and extending offshore submarine cables.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

CPC	4212 <i>[repealed by 2021 : 10 effective 1 April 2021]</i>
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CPC	4213 <i>[repealed by 2016 : 15 s 12(e) effective 1 April 2016]</i>
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CPC	4214 <i>[repealed by BR 35/2021 : effective 1 April 2021]</i>
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Description	Goods for commercial food production
CPC	4215
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only in connection with the local commercial production and retail packaging of animal or vegetable products for human consumption. 2. Goods must be approved by the Director of the Department of Environment and Natural Resources. 3. In this CPC— “animal or vegetable products” means— <ol style="list-style-type: none"> (a) fresh meat and meat offal; (b) fresh fish and crustaceans, molluscs and other aquatic invertebrates; (c) dairy produce, birds’ eggs, natural honey, and other products of animal origin; (d) fresh vegetables, roots and tubers; or (e) fresh fruits and nuts; “production” includes fishing, production by natural processes, and production by mechanical means.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for museums
CPC	4216
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> The goods must be imported and used only for the purposes of— <ol style="list-style-type: none"> public exhibition or display by an approved organization; or restoration of buildings on premises leased, owned or held in trust by an approved organization (with the previous written sanction of the Minister of Finance); or development, enhancement or conservation of any public exhibition or display promoted by an approved organization; or the feeding of animals forming part of any public exhibition or display promoted by an approved organization. In this CPC “approved organization” means an organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for ocean scientific research, environmental protection or education
CPC	4217
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> Goods must be imported and used by an approved organization for the purposes of— <ol style="list-style-type: none"> ocean scientific research, environmental protection or education; the construction, maintenance and enhancement of buildings, facilities, vessels and equipment owned, leased or used by the approved organization; or the operations and administration of the approved organization. In this CPC “approved organization” means an organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Fuel for commercial fishing vessels
CPC	4218
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	Goods of tariff codes 2710.120 and 2710.192
End-Use Conditions / Restrictions	Goods must be imported or taken out of a bonded warehouse and used only in a fishing vessel licensed under regulation 5 of the Fisheries Regulations 2010 by a person who is registered under regulation 12 of those Regulations and certified as a full-time commercial fisherman by the Director of the Department of Environment and Natural Resources.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Fuel for commercial tour boats
CPC	4219
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	Goods of tariff codes 2710.120 and 2710.192
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported or taken out of a bonded warehouse and used only in an island boat by a person who has been issued with an island boat licence under regulation 4 of the Marine Board (Island Boats) Regulations 1965. 2. In this CPC, "island boat" has the meaning prescribed in the Marine Board (Island Boats) Regulations 1965.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Passenger motor cars licensed as trucks
CPC	4220
Duty Rate	35%
Eligible Beneficiary	All importers
Qualifying goods	Goods of Heading 87.03
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be registered as a light, intermediate or heavy truck other than a passenger truck, with the Transport Control Department. 2. Registration as a light, intermediate or heavy truck with the Transport Control Department must be maintained. 3. The goods must be used for the transport of goods.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for Give Back, Getting Back neighbourhood beautification initiative
CPC	4221
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only for an approved Give Back, Getting Back neighbourhood beautification project. 2. The Give Back, Getting Back neighbourhood beautification project must be approved by the Chief Operating Officer of the Bermuda Tourism Authority. 3. The Chairman of the relevant Parish Council or the manager of a registered school shall certify that the goods are eligible for this relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for Royal Bermuda Regiment
CPC	4222
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying goods	All goods
End-Use Conditions / Restrictions	Goods must be imported and used only for the purposes of the Royal Bermuda Regiment.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4223 <i>[repealed by 2018 : 13 effective 1 April 2018]</i>
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BERMUDA CUSTOMS TARIFF

Description	Goods for the St. George's Marina Development Project
CPC	4224
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported for and incorporated in St. George's Marina structures and facilities. 2. Goods must be imported during the construction phases of the St. George's Marina Development Project. 3. The controller of the company carrying out the development shall certify that the goods qualify for the relief.
Specific Controls / Diversion	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for the Airport Redevelopment
CPC	4225
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only for the Airport Redevelopment. 2. Goods must be imported during the construction and operational phase of the Airport Redevelopment. 3. The controller of the Developer shall certify that the goods are eligible for this relief.
Specific Controls / Diversion	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
Construction	<p>In this CPC, the expressions "Airport", "Airport Redevelopment" and "Developer" have the meanings given in the Airport Redevelopment Concession Act 2017.</p> <p>For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.</p>

BERMUDA CUSTOMS TARIFF

Description	Goods for renewable energy systems
CPC	4226
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported for and incorporated in a renewable energy system, or its structures or mounting systems. 2. In this CPC— “renewable energy system” means any apparatus principally designed to transform ocean wave, solar or wind energy into usable electrical, kinetic, light, mechanical or thermal energy.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for electric vehicles
CPC	4227
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	<ol style="list-style-type: none"> 1. Electric accumulators of heading 85.07; and 2. Electric vehicle charging stations, parts and accessories.
End-Use Conditions / Restrictions	<p>Goods must be imported and used only as the power source for—</p> <ol style="list-style-type: none"> (a) goods of tariff code 8702.400 (motor vehicles for the transport of ten or more persons, including the driver, with only electric motor for propulsion); (b) goods of tariff code 8703.800 (motor cars with only electric motor for propulsion); (c) goods of tariff code 8704.901 (motor vehicles for the transport of goods with only electric motor for propulsion); (d) goods of tariff code 8711.600; (motorcycles and auxiliary cycles); or (e) carriages for disabled persons with only electric motor for propulsion of tariff code 8713.900.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for the Airport Utility-Scale Solar PV Installation
CPC	4228
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported for and incorporated in the L. F. Wade International Airport Utility-Scale Solar Photovoltaic Installation (hereafter ("USSPVI") or its structures or mounting systems. 2. Goods must be imported during the construction and operation phases of the USSPVI. 3. The controller of the company carrying out the USSPVI shall certify that the goods qualify for the relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for local commercial manufacturing
CPC	4229
Duty Rate	5%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of such description or quantity as may be approved by the Minister in the relevant approved business notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported for and used only in the local commercial manufacture of goods by an approved business. 2. In this CPC— “approved business” means a business organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny). “commercial manufacture of goods” means the conversion, by mechanical means or otherwise, of raw materials, components, subassemblies or parts into goods for use or sale for consideration.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Specialised vehicles for the physically disabled
CPC	4230
Duty Rate	35%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of heading 87.03 designed or adapted to transport physically disabled persons
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be registered as a physically disabled vehicle with the Transport Control Department. 2. Registration as a physically disabled vehicle with the Transport Control Department must be maintained. 3. Goods must be used mainly to transport physically disabled persons.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Sporting events approved by the Bermuda Tourism Authority
CPC	4231
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only in connection with the holding of a sporting event in Bermuda. 2. The sporting event must be approved by the chief operations officer of the Bermuda Tourism Authority.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for seniors' and disabled persons' housing
CPC	4232
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be incorporated in or installed on residential care home premises housing a senior (or any other premises housing a senior) or a home or premises housing a disabled person. 2. Goods must be used for the purpose of enhancing seniors or a disabled person's mobility, safety and comfort. 3. The Manager of Ageing and Disability Services shall certify that the goods are eligible for this relief. 4. In this CPC— "disabled person" shall have the same meaning as in section 2 of the Residential Care Homes and Nursing Homes Act 1999; "residential care home" shall have the same meaning as in section 2 of the Residential Care Homes and Nursing Homes Act 1999; "senior" means a person who is 65 years or older; "unconnected" shall have the same meaning as in section 2 of the Residential Care Homes and Nursing Homes Act 1999.
Specific Controls / Diversion	The Manager of Ageing and Disability Services shall certify that the goods that are eligible for relief are in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Articles and parts (commercial tour boats)
CPC	4233
Duty Rate	5%
Eligible Beneficiary	All importers
Qualifying Goods	Equipment, furnishings, fittings, fixtures, and parts
End-Use Conditions / Restrictions	Goods must be imported and used only to equip, furnish, refit, repair or maintain vessels licensed under section 4 of the Marine Board (Island Boats) Regulations 1965.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for local genetic testing and research
CPC	4234
Duty Rate	5%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of such description or quantity as may be approved by the Minister in the relevant approved business notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
End-Use Conditions / Restrictions	<p>1. Goods must be imported for and used only in local genetic testing and research by an approved person.</p> <p>2. In this CPC-</p> <p>“approved person” means a natural or legal person approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny);</p> <p>“genetic testing and research” includes all types of diagnostic and non-diagnostic testing, analysis and research.</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Personal protective equipment and supplies
CPC	4235
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Personal protective equipment and supplies
End-Use Conditions / Restrictions	Goods must be imported for and used only in connection with disease prevention and control
Specific Controls / Diversion	The Director of Health shall certify that the goods are eligible for relief in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for international organizations
CPC	4236
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of such description or quantity as may be approved by the Minister in the relevant approved organization notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported for and used only for the purposes of an approved organization. 2. In this CPC— “approved organization” means an international organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny); “international organization” means an association of States established by a treaty, possessing a constitution and common organs and having a legal personality distinct from that of the member States.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods eligible for business end-use relief
CPC	4237
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Goods of such description or quantity as may be approved by the Minister in the relevant approved business notice made under this CPC, in accordance with policy guidelines issued by the Minister and published in such manner as he sees fit.
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported for and used wholly and exclusively for business purposes by an approved business. 2. In this CPC— “approved business” means a business organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny); “business” means— (a) the supply of goods and services for consideration; and (b) not for profit supplies of goods and services as made otherwise than in a personal capacity.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Tobacco for local commercial manufacturing of tobacco products
CPC	4238
Duty Rate	\$105 per kg
Eligible Beneficiary	All importers
Qualifying Goods	Goods of headings 24.01 and 24.03
End-Use Conditions / Restrictions	<p>1. Goods must be imported for and used only in the local commercial manufacture of tobacco products by an approved business.</p> <p>In this CPC “approved business” means a business organization approved by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for NASA Space Flight Temporary Mobile Tracking Station
CPC	4239
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	Goods must be imported and used only by representatives of NASA for the purposes of the Research Range Services Programme.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Hospital operating supplies
CPC	4240
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Hospital consumable operating supplies
End-Use Conditions / Restrictions	<p>1. Goods must be of a consumable operating supply nature, excluding foodstuffs.</p> <p>2. Goods must be imported and used solely for the purposes of a hospital administered by the Bermuda Hospitals Board, other than as provided for by CPC 4111, CPC 4142, CPC 4169, CPC 4185, CPC 4186, or CPC 4701.</p> <p>3. Goods must be imported to Bermuda from 1st April 2022 through 31st August 2023 only.</p> <p>4. The chief financial officer of the Bermuda Hospitals Board shall certify that the goods are eligible for this relief.</p>
Specific Controls / Diversion	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods of tariff code 2710.192 (Diesel)
CPC	4701
Duty Rate	28¢ per <i>l</i>
Eligible Beneficiary	Bermuda Hospitals Board
Qualifying Goods	Goods of tariff code 2710.192 (Diesel)
End-Use Conditions / Restrictions	Product must be used exclusively by the Bermuda Hospitals Board.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods of tariff code 2710.192 (Diesel)
CPC	4702
Duty Rate	14.5¢ per <i>l</i>
Eligible Beneficiary	Hotels licensed under the Hotel (License and Control) Act 1969
Qualifying Goods	Goods of tariff code 2710.192 (Diesel)
End-Use Conditions / Restrictions	Product must be used exclusively by licensed hotels.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods of tariff code 2710.192 (Diesel)
CPC	4703
Duty Rate	20¢ per <i>l</i>
Eligible Beneficiary	Bermuda Electric Light Company Ltd. ("BELCO")
Qualifying Goods	Goods of tariff code 2710.192 (Diesel)
End-Use Conditions / Restrictions	Product must be used exclusively by BELCO.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	4704 <i>[repealed by 2017 : 17 effective 1 April 2017]</i>
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BERMUDA CUSTOMS TARIFF

Description	Goods of tariff code 2710.194 (Fuel oil)
CPC	4705
Duty Rate	20¢ per <i>l</i>
Eligible Beneficiary	Bermuda Electric Light Company Ltd. ("BELCO")
Qualifying Goods	Goods of tariff code 2710.194 (Fuel oil)
End-Use Conditions / Restrictions	Product must be used exclusively by BELCO.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

[CPC 4706 through CPC 4711 intentionally left blank]

Description	Goods of Heading 27.10 removed from bond for home use
CPC	4712
Duty Rate	Such rate in respect of the qualifying goods (not exceeding the relevant First Schedule rate of duty) as may be prescribed by the Minister by notice published in the Gazette (which shall not be subject to parliamentary scrutiny).
Eligible Beneficiary	St. George's Oil Docks customs area operators
Qualifying Goods	Goods of tariff codes— 2710.120 (Light oils and preparations); 2710.191 (Kerosene and other medium oils (not including gas oils)); 2710.192 (Gas oils (diesel)).
End-Use Conditions / Restrictions	Goods must be taken out of a bonded warehouse and used only for the supply of fuel filling stations. In this CPC— "filling station" has the meaning given in regulation 2 of the Public Garage and Filling Station Regulations 1952; and shall be construed as including a marine filling station.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

[CPC 4712 inserted by the Customs Tariff Amendment (No. 2) Bill 2022 with statutory effect from 15 July 2022]

[Fifth Schedule repealed and replaced by 2000:36 s.15 effective 8 November 2000; amended by 2001:3 s.4 effective 16 February 2001; by 2002:5 s.4 effective 15 February 2002; by 2002:18 effective 1 April 2002; by 2003:4 s.3 effective 1 April 2003; by 2004:2 s.6 effective 20 February 2004; by 2004:39 s.3 effective 21 December 2004; by 2005:4 s.3 effective 1 April 2005; by 2006:5 s.5 effective 1 April 2006; by 2007:9 s.3 effective 29 March 2007; by 2008:5 s.6 effective 1 April 2008; by 2009:9 s.5 effective 1 April 2009; by 2010 : 27 s.3 effective 29 March 2010; by 2010 : 34 s. 7 effective 29 October 2010; amended by 2011 : 5 s. 4 effective 1 April 2011; amended by 2011 : 10 s. 4 effective 1 April 2011; amended by 2012 : 5 s. 8 effective 1 April 2012; amended by 2013 : 8 s. 9 and s. 10 effective 1 April 2013, except s.10(1)(b) effective 1 April 2014; amended by 2013 : 37 s. 2 and s. 3 effective 15 October 2013; amended by 2013 : 45 s. 2 effective 24 December 2013; amended by 2014 : 16 s. 6 and s. 8 effective 1 April 2014; amended by 2015 : 7 s. 6 - 9 effective 1 April 2015; amended by 2016 : 15 s 12 effective 1 April 2016; amended by 2016 :31 s. 2(8) deemed to have come into effect on 28 February 2015; amended by 2016 :34 s. 2 effective 21 July 2016; amended by 2017 : 3 s. 3 effective 9 March 2017; amended by 2017 : 17 s 4 effective 1 April 2017; amended by 2018 : 13 s 4 effective 1 April 2018; amended by 2018 : 27

BERMUDA CUSTOMS TARIFF

s 3 effective 1 October 2018 , amended by 2018 : 60 s 2-3 effective 17 December 2018; amended by 2019 : 16. s 3 effective 1 April 2019; amended by 2019 : 27 s 6 effective 1 January 2020; amended by 2020 : 14 s 4-8 effective 1 April 2020; amended by 2021 : 10 s 2 effective 1 April 2021; amended by 2022 : 7 s 3 effective 1 April 2022; amended by the Customs Tariff Amendment (No. 2) Bill 2022 with statutory effect from 15 July 2022]

BERMUDA CUSTOMS TARIFF

SIXTH SCHEDULE

(Section 5(2))

TEMPORARY IMPORTATION RELIEF

GENERAL PROVISIONS

Authorization of temporary importation relief

1.
 - (1) A person within the description of an eligible beneficiary in the Table of Temporary Importation Reliefs with respect to any specific temporary importation relief may apply for authorisation to import goods which qualify for that temporary importation relief, by completing a customs declaration form and by specifying the customs procedure code relating to the specific temporary importation relief.
 - (2) The Collector of Customs may grant an application and issue an authorization or he may refuse it, but he shall not issue an authorization unless he is satisfied that the goods—
 - (a) are intended for re-exportation within a given time;
 - (b) would not have undergone any change (except for normal depreciation and use) while in Bermuda; and
 - (c) would be identifiable and traceable after their importation to ensure their exportation.
 - (3) It shall be a condition of every authorisation that the holder shall comply with the conditions of temporary importation and observe the restrictions and specific controls and diversion provisions applicable to the goods set out in the Table of Temporary Importation Reliefs.
 - (4) The Collector of Customs in issuing an authorisation may make it subject to such other conditions as he considers appropriate for protecting the revenue, and may in particular impose conditions requiring the holder to take such measures—
 - (a) as would enable the Collector of Customs to trace the goods (including conditions as to the marking of goods);
 - (b) as would enable the Collector of Customs to carry out any checks which he considers necessary to ensure that the goods are not used or disposed of in a manner not authorised by the conditions of their temporary importation.

Standing authorization

2. The Collector of Customs may issue standing authorizations that permit temporary importation without the need to apply for and receive authorization for every importation, and may impose such conditions on the standing authorization as he considers appropriate for protecting the revenue (including conditions enabling the Collector to identify and trace the goods after their importation and to establish that they have been re-exported).

Time limit for re-exportation

3. Except where otherwise provided in the Table of Temporary Importation Reliefs, the maximum period of time for which temporary importation relief may be granted shall be 6 months or such longer period as the Collector of Customs may in any particular case specify.

BERMUDA CUSTOMS TARIFF

Export

4. The importer may discharge his responsibility for the re-exportation of goods for which temporary importation relief has been granted under this Schedule by providing evidence of re-exportation in the form of a customs export declaration.

Security

5. The Collector of Customs may, as a condition of authorization of temporary importation relief, require such security as he considers necessary for protecting the revenue.

Transfers between authorised holders of goods of same item permitted

- 6
- (1) Notwithstanding section 13, the rate of duty imposed under section 2(2) shall not apply to any transfer of goods between beneficiaries of the same temporary importation relief where such transfer is approved by the Collector of Customs.
 - (2) The holder of an authorisation may apply to the Collector of Customs for the approval of a transfer.
 - (3) The Collector of Customs may require the holder of an authorisation who has applied for the approval of a transfer under subparagraph (2) or the transferee to make a customs declaration.
 - (4) Section 16(2) and (3) of the Revenue Act 1898 shall apply to a customs declaration made under subparagraph (3).
 - (5) The Collector of Customs may approve an application for a transfer made under subparagraph (2), subject to a condition that the transferee shall be bound by all the conditions of the prescribed temporary importation relief specified under paragraph 2 and to such other conditions as he considers appropriate for protecting the revenue or may refuse the application.

Interpretation

- 7 The descriptions of goods in the Table of Temporary Importation Reliefs are included for reference purposes only and do not have the force of law.

BERMUDA CUSTOMS TARIFF

GUIDANCE NOTES ON USING THE TABLE OF TEMPORARY IMPORTATION RELIEFS

(The contents of this box are public notice without the force of law.)

Notes:

- The onus is on the importer to prove to the satisfaction of the Collector of Customs that diversion has not occurred.

Description of Fields within Table

Description – Broad description of the Temporary Importation Relief.

CPC – the **C**ustoms **P**rocedure **C**ode is a unique reference number used to identify each Temporary Importation Relief.

- In order to claim the Temporary Importation Relief the CPC code must be shown against the relevant item on the customs declaration.

Duty Rate – Applicable rate of duty for goods qualifying for that specific Temporary Importation Relief.

Eligible Beneficiary – party eligible to claim for each type of Temporary Importation Relief.

Qualifying Goods – The range of products eligible for that specific Temporary Importation Relief.

Temporary Importation

Conditions / Restrictions – Notes on any particular requirements or conditions that must be satisfied when claiming that Temporary Importation Relief or restrictions on use of the goods claimed under that Relief.

- There may be a time limit set within which the beneficiary must put the goods to the specified Temporary Importation.
- This field may include rules and/or information describing how the specific conditions of that Temporary Importation Relief are satisfied.

Specific Controls / Diversion – Specific controls or rules on diversion for that Temporary Importation Relief.

- This field may specify certain requirements related to the monitoring and control of that Temporary Importation Relief including specific record keeping requirements.

Construction – For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

TABLE OF TEMPORARY IMPORTATION RELIEFS

Description	Goods eligible for business temporary importation relief
CPC	5000
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions / Restrictions	The goods must be both imported and used wholly and exclusively for business purposes. In this CPC “business” means— 1. the supply of goods and services for consideration; and 2. not for profit supplies of goods and services as made otherwise than in a personal capacity.
Specific Controls / Diversion	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorization.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Aircraft (equipment, engines and parts) – experimental or scientific
CPC	5001
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Aircraft and all equipment, engines and parts thereof
Temporary Importation Conditions / Restrictions	Aircraft and all equipment, engines and parts thereof, to the satisfaction of the Collector of Customs, must form part of or are to be used for the repairing or maintaining of aircraft on experimental or scientific flights.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

**Sixth Schedule
Temporary Importation Reliefs**

BERMUDA CUSTOMS TARIFF

Description	Aircraft (equipment, engines and parts) – persons not ordinarily resident in Bermuda
CPC	5002
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Aircraft and all equipment, engines and parts thereof
Temporary Importation Conditions / Restrictions	<ol style="list-style-type: none"> 1. Aircraft must be imported and used only by persons not ordinarily resident in Bermuda. 2. All other qualifying goods must form part of, or are to be used only to repair, service or maintain qualifying aircraft.
Specific Controls / Diversion	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorisation.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Medical equipment and medical instruments
CPC	5003
Duty Rate	0%
Eligible Beneficiary	Visiting consultant member of the medical staff of the hospitals
Qualifying Goods	Medical instruments and medical equipment
Temporary Importation Conditions/ Restrictions	Goods must be used exclusively by visiting consultants and must be exported on the conclusion of the visit.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Vessels (articles and parts) – passengers and cargo
CPC	5004
Duty Rate	0%
Eligible Beneficiary	Shipping lines and their passengers
Qualifying Goods	Vessels (articles and parts); and ships' stores.
Temporary Importation Conditions/ Restrictions	The vessels must be involved in the carriage of passengers or cargo to or from ports outside Bermuda.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Vessels (articles and parts) – non-residents
CPC	5005
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Vessels; articles and parts of vessels, whether or not attached to vessels, which form, or which are to form, part of vessels; and ships' stores.
Temporary Importation Conditions/ Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported for the personal use of a non-resident; and must be so used. 2. The vessels must have been outside of Bermuda for a continuous period of 6 months within the previous 12 months before importation.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	5006 <i>[repealed by 2018 : 13 effective 1 April 2018]</i>
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Description	Goods for promoting or publicising Bermuda abroad
CPC	5007
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used for work which promotes or publicizes Bermuda in other countries. 2. The chief operations officer of the Bermuda Tourism Authority or the Head of Operations of the Bermuda Business Development Agency shall certify that the goods qualify for this relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Vessels or aircraft (articles and parts) – other
CPC	5008
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Vessels and aircraft; articles and parts of vessels or aircraft, whether or not attached to vessels or aircraft, which form, or which are to form, part of vessels or aircraft; and ships' or aircraft stores.
Temporary Importation Conditions/ Restrictions	<ol style="list-style-type: none"> 1. A temporary importation certificate of the Collector of Customs is required, which the Collector may issue subject to such conditions for the protection of the revenue as the Collector sees fit. 2. There shall be payable in respect of the issue of a certificate under condition 1, such fee as may be prescribed for the purpose under the Government Fees Act 1965 <i>[title 15 item 18]</i>.
Specific Controls / Diversion	The goods must be exported within three months of the date of importation or such longer period as the Collector of Customs may permit.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for conventions or conferences
CPC	5009
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used in connection with the holding of a convention, conference or other meeting. 2. Delegates attending the meeting must be non-residents. 3. The Chief Executive Officer of the Bermuda Tourism Authority must approve the meeting. 4. The Chief Operating Officer of the Bermuda Tourism Authority must certify that the goods qualify for this relief.
Specific Controls / Diversion	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorisation.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

CPC	5010 <i>[repealed by 2014 : 16 effective 1 April 2014]</i>
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CPC	5011 <i>[repealed by 2014 : 16 effective 1 April 2014]</i>
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**Sixth Schedule
Temporary Importation Reliefs**

BERMUDA CUSTOMS TARIFF

Description	Costumes and theatrical apparatus
CPC	5012
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Costumes and theatrical apparatus
Temporary Importation Conditions / Restrictions	Goods must be imported for use by – 1. musical or dramatic societies; or, 2. for charitable purposes recognized as such by the Collector of Customs; or, 3. by any person engaged by a hotel, restaurant or guest house.
Specific Controls / Diversion	Security must be given to the satisfaction of the Collector of Customs that the goods must be exported within six months of importation or such longer period as the Minister may approve.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Technicians (Equipment and tools)
CPC	5013
Duty Rate	0%
Eligible Beneficiary	Technicians not ordinarily resident in Bermuda
Qualifying Goods	Equipment and tools
Temporary Importation Conditions / Restrictions	Goods must be imported by or for the sole use of technicians for specific jobs.
Specific Controls / Diversion	Security must be given to the satisfaction of the Collector of Customs that the goods must be exported upon completion of the specific job.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Aircraft technicians (Equipment and tools)
CPC	5014
Duty Rate	0%
Eligible Beneficiary	Aircraft engineers or aircraft mechanics
Qualifying Goods	Aircraft technicians equipment and tools
Temporary Importation Conditions/ Restrictions	Goods must be imported by or for the sole use of the eligible beneficiary for a specific job.
Specific Controls / Diversion	The goods must be exported within 90 days of importation, or such longer period as the Minister may approve.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

**Sixth Schedule
Temporary Importation Reliefs**

BERMUDA CUSTOMS TARIFF

Description	Jewellery for review
CPC	5015
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Gem stones, natural or cultured pearls, precious or semi-precious stones, precious metals and articles thereof.
Temporary Importation Conditions / Restrictions	1. Goods must be imported for review. 2. Goods must be exported to the supplier within 30 days from the day of importation.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Musical instruments
CPC	5016
Duty Rate	0%
Eligible Beneficiary	Persons engaged to take part in a concert, recital or other musical performance or musical teaching contract
Qualifying Goods	Musical instruments and orchestra apparatus
Temporary Importation Conditions / Restrictions	Goods must belong to persons engaged to take part in a concert, recital or other musical performance or musical teaching contract.
Specific Controls / Diversion	An undertaking or security must be given to the satisfaction of the Collector of Customs that the goods must be exported upon completion of the event or contract.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Scientific apparatus
CPC	5017
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Scientific apparatus and goods
Temporary Importation Conditions / Restrictions	Goods must be imported for scientific or demonstration purposes only to the satisfaction of the Collector of Customs.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

**Sixth Schedule
Temporary Importation Reliefs**

BERMUDA CUSTOMS TARIFF

Description	Aircraft
CPC	5018
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Aircraft
Temporary Importation Conditions / Restrictions	Aircraft must be imported for the sole purpose of sale or disposal abroad in any other manner within 24 hours of importation or such longer period as the Collector of Customs may in writing permit.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Entertainers' equipment
CPC	5019
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Equipment, apparatus and parts
Temporary Importation Conditions/Restrictions	Goods must belong to and be used only by non-residents engaged to provide entertainment.
Specific Controls / Diversion	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorisation.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Sports equipment for Olympic training and similar international amateur athletic events.
CPC	5020
Duty Rate	0%
Eligible Beneficiaries	Persons selected by governing bodies to represent Bermuda at international sporting events.
Qualifying Goods	Sports equipment for training purposes only.
Temporary Importation Conditions/Restrictions	Event must be endorsed by the Minister responsible for Youth and Sport.
Specific Controls / Diversion	Goods must be exported within 6 months of date of importation or such longer period as the Collector of Customs may in writing permit.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

**Sixth Schedule
Temporary Importation Reliefs**

BERMUDA CUSTOMS TARIFF

Description	Transport containers (articles and parts)
CPC	5021
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Transport containers classified under heading 86.09 of the First Schedule (articles and parts)
Temporary Importation Conditions/ Restrictions	Transport containers (articles and parts) which are carried on vessels and aircraft involved in the carriage of cargo to and from ports or airports outside Bermuda.
Specific Controls / Diversion	Every transport container shall only be used for transport or storage of goods imported in the container or for export of goods.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Sporting events approved by Bermuda Tourism Authority
CPC	5022
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions/Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only in connection with the holding of a sporting event in Bermuda. 2. The sporting event must be approved by the chief operations officer of the Bermuda Tourism Authority.
Specific Controls / Diversion	Goods must be exported within 30 days of the end of the sporting event or within such longer period as the Collector of Customs may in any particular sporting event specify.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

**Sixth Schedule
Temporary Importation Reliefs**

BERMUDA CUSTOMS TARIFF

Description	Goods for Government sponsored conventions or conferences
CPC	5023
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions/Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used in connection with the holding of a convention, conference or other meeting. 2. Visitors must attend the meeting. 3. The Government of Bermuda must be a sponsor of the meeting. 4. The Chief Executive Officer of the Bermuda Tourism Authority must approve the meeting. 5. A Department Head or the Chief Operating Officer of the Bermuda Tourism Authority must certify that the goods qualify for this relief.
Specific Controls / Diversion	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorisation.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for conventions or conferences with local participation
CPC	5024
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions/Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used in connection with the holding of a convention, conference or other meeting. 2. Both islanders and visitors must attend the meeting. 3. The Chief Executive Officer of the Bermuda Tourism Authority must approve the meeting. 4. The Chief Operating Officer of the Bermuda Tourism Authority must certify that the goods qualify for this relief.
Specific Controls / Diversion	Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorisation.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Humanitarian aid
CPC	5025
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Equipment, vehicles and other means of transport, specially trained animals, provisions, supplies, personal effects and other goods for disaster relief personnel in order to perform their duties and to support them in living and working in Bermuda throughout the duration of their mission.
Temporary Importation Conditions/ Restrictions	The goods must be imported and used for disaster relief.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for the KEMH Redevelopment Project
CPC	5026
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions/ Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only to redevelop King Edward VII Memorial Hospital (KEMH) land or to construct, finish, equip, repair or maintain new buildings on that land. 2. Goods must be imported during the construction and operation phases of the KEMH Redevelopment Project. 3. The controller of the company carrying out the KEMH Redevelopment Project shall certify that the goods are eligible for this relief.
Specific Controls / Diversion	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

**Sixth Schedule
Temporary Importation Reliefs**

BERMUDA CUSTOMS TARIFF

Description	Aircraft and aircraft equipment – international flights.
CPC	5027
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Aircraft (articles and parts); aircraft equipment; and aircraft stores.
Temporary Importation Conditions/ Restrictions	<ol style="list-style-type: none"> 1. The aircraft must be involved in the carriage of passengers or cargo to or from airports outside Bermuda. 2. Aircraft parts must be used for repairing or maintaining such aircraft. 3. Aircraft equipment must be for use on board such aircraft in flight and must be so used. 4. Aircraft stores must be for use on board such aircraft in flight and must be so used.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Trailers and semi-trailers (articles and parts)
CPC	5028
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	Trailers and semi-trailers classified under Tariff Codes 8716.390 and 8716.310 (Articles and parts)
Temporary Importation Conditions/ Restrictions	Trailers and semi-trailers (articles and parts) which are carried on vessels and aircraft involved in the carriage of cargo to and from ports or airports outside Bermuda.
Specific Controls / Diversion	Every trailer and semi-trailer shall only be used for transport or storage of goods imported on the trailer or semi-trailer or for the export of goods.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for exhibitions
CPC	5029
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions/ Restrictions	Goods must be imported— <ol style="list-style-type: none"> 1. with the consent of and under conditions laid down by the Collector of Customs; and 2. for the purpose of display at exhibitions
Specific Controls / Diversion	Security in such form as the Collector of Customs may require to ensure that, in the event of such goods being lost, sold or otherwise disposed locally, the duty ordinarily payable on similar goods at the time of sale, loss or other disposal will be paid.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Commercial Traveller's samples
CPC	5030
Duty Rate	0%
Eligible Beneficiary	Commercial Travellers
Qualifying Goods	All goods
Temporary Importation Conditions/ Restrictions	<ol style="list-style-type: none"> 1. The goods must be imported and used only to solicit orders for goods of the type they represent. 2. In this CPC "commercial traveller" means a person other than a person ordinarily resident in Bermuda who, on behalf of any person, firm, company or corporate body outside Bermuda, takes or receives or solicits orders for anything capable of being sold or disposed of for valuable consideration.
Specific Controls / Diversion	<ol style="list-style-type: none"> 1. Security for the relieved duty shall be provided in such form and manner as the Collector of Customs may require as a condition of authorization. 2. The goods must be exported within 30 days of importation or such longer period as the Collector of Customs may in any particular case specify. 3. The Collector of Customs in issuing an authorization may make it subject to such other conditions as he considers appropriate for protecting the revenue.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods for the St. George's Marina Development Project
CPC	5031
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only to develop St. George's Marina structures and facilities. 2. Goods must be imported during the construction phases of the St. George's Marina Development Project. 3. The controller of the company carrying out the development shall certify that the goods qualify for the relief.
Specific Controls / Diversion	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods for the Airport Redevelopment
CPC	5032
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions / Restrictions	<ol style="list-style-type: none"> 1. Goods must be imported and used only for the Airport Redevelopment. 2. Goods must be imported during the construction and operational phase of the Airport Redevelopment. 3. The controller of the Developer shall certify that the goods are eligible for this relief.
Specific Controls / Diversion	The holder of an authorisation to import goods under this relief, whenever so required by the Collector of Customs, shall permit the Collector or any person authorised by him for that purpose, to inspect any goods declared for this relief and to enter any premises in order to inspect such goods.
Construction	<p>In this CPC, the expressions "Airport", "Airport Redevelopment" and "Developer" have the meanings given in the Airport Redevelopment Concession Act 2017.</p> <p>For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.</p>

**Sixth Schedule
Temporary Importation Reliefs**

BERMUDA CUSTOMS TARIFF

Description	Goods for NASA Space Flight Temporary Mobile Tracking Station
CPC	5033
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
Temporary Importation Conditions / Restrictions	Goods must be imported and used only by representatives of NASA for the purposes of the Research Range Services Programme.
Specific Controls / Diversion	Goods must be exported within 30 days of the end of the support mission(s) or within such longer period as the Collector of Customs may in any particular case specify.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Superyachts (articles and parts)
CPC	5034
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	1. Superyachts 2. Equipment, furnishings, fittings, fixtures, and parts; and ships' stores
Temporary Importation Conditions / Restrictions	1. Goods listed in paragraph 2 above must be imported and used only to equip, furnish, refit, repair, maintain or provision superyachts. 2. The superyacht must have been outside Bermuda for a continuous period of 3 months within the previous 12 months before importation. 3. In this CPC "superyacht" has the meaning given in section 1 of the Passenger Ships and Other Vessels Act 1972.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

[Sixth Schedule inserted by 2000:36 s.16 effective 8 November 2000; amended by 2003:4 s.4 effective 1 April 2003; amended by 2007:9 s.4 effective 29 March 2007; amended by 2009: 9 s.6 effective 1 April 2009; amended by 2011 : 5 s. 5 effective 1 April 2011; amended by 2011 : 10 s. 5 effective 1 April 2011; amended by 2012 : 5 s. 9 effective 1 April 2012; amended by 2013 : 8 s. 9 effective 1 April 2013 and s.11 effective 1 April 2014; amended by 2014 : 16 s. 7 and s. 8 effective 1 April 2014; amended by 2015 : 7 s. 10 effective 1 April 2015; amended by 2016 : 15 s 13 effective 1 April 2016; amended by 2016 :34 s. 3 effective 21 July 2016; amended by 2017 : 3 s. 3 effective 9 March 2017; amended by 2018 : 13 s 5 effective 1 April 2018 : amended by 2019 : 27 s 6 effective 1 January 2020]

BERMUDA CUSTOMS TARIFF

SEVENTH SCHEDULE

(Section 5(3))

RELIEFS FOR MISCELLANEOUS GOODS

GENERAL PROVISIONS

Authorisation

1 (1) A person within the description of an eligible beneficiary in the Table of Miscellaneous Reliefs with respect to any miscellaneous relief may apply for authorisation to import goods which qualify for that miscellaneous relief, by completing a customs declaration form and by specifying the customs procedure code relating to the specific miscellaneous relief.

(2) The Collector of Customs may grant such application and issue an authorisation or he may refuse it.

(3) It shall be a condition of every authorisation that the holder shall comply with the conditions and observe the restrictions and specific controls and diversion provisions applicable to the goods set out in the Table of Miscellaneous Reliefs.

Interpretation

2 The descriptions of goods in the Table of Miscellaneous Reliefs are included for reference purposes only and do not have the force of law.

BERMUDA CUSTOMS TARIFF

GUIDANCE NOTES ON USING THE TABLE OF MISCELLANEOUS RELIEFS

(The contents of this box are public notice without the force of law.)

Notes:

- The onus is on the importer to prove to the satisfaction of the Collector of Customs that diversion has not occurred.

Description of Fields within Table

Description – Broad description of the Miscellaneous Relief.

CPC – the **C**ustoms **P**rocedure **C**ode is a unique reference number used to identify each Miscellaneous Relief.

- In order to claim the Miscellaneous Relief the CPC code must be shown against the relevant item on the customs declaration.

Duty Rate – Applicable rate of duty for goods qualifying for that specific Miscellaneous Relief.

Eligible Beneficiary – party eligible to claim for each type of Miscellaneous Relief.

Qualifying Goods – The range of products eligible for that specific Miscellaneous Relief.

End-Use Conditions / Restrictions – Notes on any particular requirements or conditions that must be satisfied when claiming that Miscellaneous Relief or restrictions on use of the goods claimed under that Relief.

- There may be a time limit set within which the beneficiary must put the goods to the specified Miscellaneous Importation.
- This field may include rules and/or information describing how the specific conditions of that Temporary Importation Miscellaneous Relief are satisfied.

Specific Controls / Diversion – Specific controls or rules on diversion for that Miscellaneous Relief.

- This field may specify certain requirements related to the monitoring and control of that Miscellaneous Relief including specific record keeping requirements.

Construction – For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

TABLE OF MISCELLANEOUS RELIEFS

Description	Produce or manufactures of Bermuda
CPC	4323
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. The goods must be goods wholly produced or manufactured in Bermuda. 2. The goods must not be goods for which any drawback has been received 3. In this CPC— “Bermuda” includes the territorial sea of Bermuda and the exclusive economic zone. “Production” includes fishing, production by natural processes, and production by mechanical means.
Specific Controls / Diversion	The importer must provide proof to the satisfaction of the Collector of Customs that the goods were produced or manufactured in Bermuda.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

Description	Goods brought back to Bermuda – duty paid goods
CPC	4324
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. The goods must be goods on which the import duties have been paid. 2. The goods must not be goods for which any drawback has been received. 3. Ownership of the goods must still remain in the person on whose account the goods were exported.
Specific Controls / Diversion	Notwithstanding any of the foregoing provisions of this CPC, where any repairs or improvements have been made to the goods, the usual import duty on the cost of such repairs or improvements must be paid.
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Goods brought back to Bermuda – warranty repairs
CPC	4325
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. The goods must be goods on which the import duties have been paid. 2. The goods must not be goods for which any drawback has been received. 3. Ownership of the goods must still remain in the person on whose account the goods were exported. 4. The goods— <ol style="list-style-type: none"> (a) must be covered by a warranty that applied at the time of importation into Bermuda, that, if the goods should be found to be defective within a certain time, the goods would be repaired free of charge; and (b) must have been exported from Bermuda for the purpose of being repaired under that warranty. 5. In this CPC— "to repair" goods of which a part only is, or parts only are, defective includes restoring the goods to working order by replacing that part or those parts.
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

BERMUDA CUSTOMS TARIFF

Description	Warranty replacements
CPC	4326
Duty Rate	0%
Eligible Beneficiary	All importers
Qualifying Goods	All goods
End-Use Conditions / Restrictions	<ol style="list-style-type: none"> 1. The original goods must be goods on which the import duties have been paid. 2. The original goods must not be goods for which any drawback has been received. 3. The original goods must have been— <ol style="list-style-type: none"> (a) exported from Bermuda for the purpose of being repaired or replaced; or (b) destroyed to the satisfaction of the Collector of Customs; or (c) abandoned to the government. 4. In this CPC— <p>“original goods” means goods to which, a warranty applied at the time of importation into Bermuda, that, if the goods should be found to be defective within a certain time, the goods would either be repaired free of charge or replacement goods would be substituted free of charge;</p> <p>“replacement goods” means identical or similar goods in substitution for the original goods under the relevant warranty.</p>
Specific Controls / Diversion	
Construction	For the avoidance of doubt, the general provisions of this Schedule shall be construed as one with this CPC.

[Seventh Schedule inserted by 2000 : 36 effective 8 November 2000; amended by 2005 : 4 effective 1 April 2005; amended by 2009 : 9 s. 7 effective 1 April 2009; amended by 2011 : 10 s. 6 effective 1 April 2011; repealed by 2013 : 8 s. 12 effective 1 April 2013; inserted by 2015 : 7 s. 11 effective 1 April 2015; amended by 2016 : 15 s12(h) effective 1 April 2016]

Eight Schedule
Goods Exempt from Duty in Lieu of Wharfage

BERMUDA CUSTOMS TARIFF

EIGHTH SCHEDULE

(Section 2(3))

GOODS EXEMPT FROM DUTY IN LIEU OF WHARFAGE

[Repealed by 2013 : 39 s. 20 effective 1 April 2014]

[Eighth Schedule inserted by 2011:5 s.6 effective 1 April 2011; amended by 2012 : 5 s. 10 effective 1 April 2012; amended by 2013 : 8 s. 13 effective 1 April 2013; repealed by 2013 :39 effective 1 April 2014]

BERMUDA CUSTOMS TARIFF

[Assent Date: 10 July 1970]

[This Act was brought into operation on 1 August 1970]

[Amended by:

1971 : 39	2000 : 36	2022 : 7
1971 : 78	2001 : 3	2022 : ...]
1972 : 55	2002 : 5	
1972 : 88	2002 : 6	
1973 : 30	2003 : 4	
1974 : 68	2004 : 2	
1975 : 11	2004 : 39	
1975 : 12	2005 : 4	
1975 : 13	2006 : 5	
1975 : 14	2006 : 36	
1975 : 35	2007 : 9	
1975 : 71	2007 : 13	
1975 : 72	2008:5	
S.R.&O. 85/75	2009 : 9	
1977 : 7	2010 : 27	
1978 : 53	2010 : 34	
1979 : 6	2011 : 5	
1980 : 52	2011 : 10	
1981 : 15	2011 : 39	
1982 : 11	2012 : 5	
1983 : 8	2013 : 8	
1984 : 14	2013 : 37	
1985 : 7	2013 : 39	
1985 : 11	2013 : 45	
1987 : 54	2014 : 16	
1990 : 14	2015 : 7	
1992 : 6	2016 : 15	
1992 : 71	2017 : 17	
1993 : 11	2018 : 13	
1994 : 10	2018 : 27	
1994 : 8	2018 : 60	
1994 : 16	2019 : 15	
1994 : 24	2019 : 16	
1995 : 12	2020 : 14	
1999 : 2	2021 : 10	
2000 : 9	2021 : 48	

BERMUDA CUSTOMS TARIFF

APPENDIX A

**EXPLANATORY NOTES TO THE
FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT 1970
("THE BERMUDA NOMENCLATURE")**

Introduction

The Bermuda Nomenclature is based upon the Nomenclature appended to the International Convention on the Harmonized Commodity Description and Coding System (HS Convention) which entered into force on 1 January 2017. The Bermuda Nomenclature presents the HS Nomenclature modified by the addition of a number of Bermuda national subheading codes and also modified by the inclusion of an additional chapter – Chapter 98.

The Explanatory Notes provide a commentary on the design and interpretation of Bermuda's national subheading codes together with the corresponding subheading descriptions. The Explanatory notes also provide commentary on the scope and correct interpretation of Chapter 98.

The Explanatory Notes do not form an integral part of the Bermuda Nomenclature. As such, the Explanatory notes must always be read in strict conformity with the General Rules of Interpretation of the Bermuda Nomenclature and the Section, Chapter and Subheading Notes.

Explanatory Note 1 – National Subheadings

- (I) The HS Convention does not prevent any country using the Harmonized System from establishing, in its Customs tariff or statistical nomenclature, subheadings classifying goods beyond the level of the Harmonized System in order to meet its own national needs. However countries must ensure that the relevant six-digit HS subheading code remains unchanged, inserting the identifiers for national subheadings in the form of additional digits. The resulting national code must also be prefixed by nomenclature marks in the form of three consecutive dashes.
- (II) Bermuda has created a number of national subheadings to meet its own national needs. Some of these national subheadings have been created to facilitate the collection of more detailed import statistics on certain categories of goods, while other national subheadings have been created in order to rationalize duty rates applicable to similar kinds of goods, or to prevent the amendment of the HS Nomenclature from having an unintended effect on the duty rates applicable to certain imported goods in Bermuda.
- (III) The following example is included to illustrate how national subheading codes have been inserted in the Bermuda Nomenclature. Bermuda wishes to collect statistics in respect of importations of live cats and dogs. Cats and dogs are classified to HS subheading 0106.19 - "Other". Because the HS Nomenclature does not have separate subheadings for cats and dogs, the Bermuda nomenclature must be modified by the addition of the appropriate national codes in order to capture import statistics on cats and dogs. In order to distinguish cats and dogs from other animals that are classifiable to this subheading, Bermuda has created three national codes composed of the code number 0106.19 and distinguished by adding the national identifiers "1" for cats, "2" for dogs and "9" for other. A separate subheading code for "Other" must be maintained for the classification of other mammals of subheading 0106.19 that are neither cats nor dogs.

BERMUDA CUSTOMS TARIFF

- (IV) The separate identification of cats and dogs for national statistical purposes results in the following layout in the Bermuda Nomenclature:

01.06	Other live animals.
	- Mammals:
0106.110	-- Primates
0106.120	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)
0106.130	-- Camels and other camelids (<i>Camelidae</i>)
0106.140	-- Rabbits and hares
0106.19	-- Other
0106.191	--- Cats
0106.192	--- Dogs
0106.199	--- Other
...	

- (V) The Harmonized System Explanatory Note to General Rule of Interpretation 6 applies, with the necessary changes, to classification of goods in the national subheadings of a heading in the Bermuda Nomenclature.

Explanatory Note 2 – Unaccompanied personal goods

Unaccompanied personal goods are classified in heading 98.02. The expression “unaccompanied personal goods” has the meaning given in Note 1 to Chapter 98 of the First Schedule.

Unaccompanied personal goods must be declared on a Bermuda Customs Declaration (BCD) in accordance with Customs Public Notice 17, its Appendices and Supplementals.

Unaccompanied personal goods covered by heading 98.02 must be declared on a BCD to the tariff code in Chapters 1 to 97 of the First Schedule that applies to them.

Unaccompanied personal goods not covered by heading 98.02 must be classified to the tariff code in Chapters 1 to 97 of the First Schedule that applies to them.

Explanatory Note 3 – Simplified Tariff for Post and Courier Importations

- (I) Section 2A of the Customs Tariff Act 1970 allows any person who imports goods into Bermuda by post or by a courier service to declare their goods using the tariff code that applies to them under heading 98.03 in Chapter 98, instead of using the tariff code that applies to them under a heading of the other Chapters of the Bermuda Nomenclature.
- (II) Thus, a person who imports by post or by a courier service a parcel containing a reading book (tariff code 4901.999), a dictionary (tariff code 4901.910) and a children’s picture book (tariff code 4903.000) may declare these three different books using the single tariff code 9803.114 (“Printed books ...”) under heading 98.03.
- (III) As a general rule, where there is a specific duty rate, or a lower duty rate, or a higher duty rate in Chapters 1 to 97 of the Customs Tariff, Customs will allow goods imported by post or courier to be declared to the applicable tariff code in Chapters 1 to 97 and will assess duty at the specific rate, or a lower rate, or a higher rate, as the case may be.

Customs is authorized to accept and reject BCDs for goods imported into Bermuda by post or by a courier service (Refer to section 2A of the Customs Tariff Act 1970).

Example 1 (specific duty rate in Chapters 1 to 97)

Where a person imports a case of beer (Case of 24 x 355ml bottles for \$225) by post or courier, Customs will accept a BCD classifying the beer to tariff code 2203.000 at \$1.36 per litre (duty \$11.59), rather than tariff code 9803.199 at 25% (duty \$56.25).

BERMUDA CUSTOMS TARIFF

Example 2 (lower duty rate in Chapters 1 to 97)

Where a person imports some cinnamon powder for \$81 by post or courier, Customs will accept a BCD classifying the cinnamon powder to tariff code 0906.200 at 5% (duty \$4.05), rather than tariff code 9803.151 at 15% (duty \$12.15).

Example 3 (higher duty rate in Chapters 1 to 97)

Where a person imports sugar (5x5 pound bags of cane sugar for \$15.00 total) by post or courier, Customs will reject a BCD classifying the sugar to tariff code 9803.151 at 15% (duty \$2.25), and require the sugar to be declared using tariff code 1701.130 at 75% (duty \$11.25).

Customs will reject a BCD classifying goods under heading 98.03 where there is a higher duty rate specified in Chapters 1 to 97 of the Customs Tariff

- (IV) The Harmonized System Explanatory Note to General Rule of Interpretation 6 applies, with the necessary changes, to classification of goods in the subheadings of heading 98.03.

BERMUDA CUSTOMS TARIFF

APPENDIX B

The information in this Appendix is provided as a convenience only and should not be relied on as the authoritative text. The authoritative text is set out in the Revised Laws of Bermuda (1989 Revision) and in official consolidations printed by the Government of Bermuda.

PART I

STANDING AUTHORISATION

Under the Customs Tariff Standing Authorisation (Temporary Importation of Vessels, Aircraft and Transport Containers) Notice 2011, standing authorisation has been given permitting the temporary importation of the following articles by any person, without the need to apply for and receive authorisation for every importation—

- (a) aircraft of CPC 5001 that arrive in Bermuda under their own power (not including equipment, engines and parts thereof)
- (b) aircraft of CPC 5002 that arrive in Bermuda under their own power (not including equipment, engines and parts thereof);
- (c) vessels of CPC 5004 that arrive in Bermuda under their own power (not including parts thereof);
- (d) vessels of CPC 5005 that arrive in Bermuda under their own power (not including parts thereof);
- (e) vessels and aircraft of CPC 5008 that arrive in Bermuda under their own power (not including parts and stores thereof);
- (f) aircraft of CPC 5018;
- (g) transport containers of CPC 5021 (not including parts thereof);
- (h) humanitarian aid of CPC 5025;
- (i) aircraft of CPC 5027 (not including parts, equipment and stores thereof); and
- (j) trailers and semi-trailers of CPC 5028 (not including parts thereof)
- (k) superyachts of CPC 5034 that arrive in Bermuda under their own power (not including equipment, furnishings, fittings, fixtures, parts and ships' stores thereof).

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PART II

APPROVED ORGANIZATIONS

Approved organizations under CPC 4140 (Goods for youth organizations)

As provided in the Customs Tariff (Approved Organizations - CPC 4140) Notice 2018, the following organizations are approved organizations under CPC 4140—

- (i) ABC Football School youth sports programme;
- (ii) America's Cup Red Bull Youth Bermuda Team;
- (iii) Bailey's Bay Cricket Club youth sports programme;
- (iiia) Bascome Football Company Ltd;
- (iv) Bermuda Athletic Association youth sports programme;
- (v) Bermuda Girl Guides Association;
- (vi) Bermuda Sea Cadets Association;
- (vii) Boulevard Football Club youth sports programme;
- (viii) Boys' Brigade;
- (ix) Church Lads' & Church Girls' Brigade;
- (x) Devonshire Colts Football Club youth sports programme;
- (xi) Devonshire Recreation Club youth sports programme;
- (xii) Duke of Edinburgh's Award Scheme, Bermuda;
- (xiii) Endeavour Community Sailing;
- (xiv) Girls' Brigade;
- (xv) Hamilton Parish Workmen's Club youth sports programme;
- (xvi) North Village Football Club youth sports programme;
- (xvii) Outward Bound Bermuda youth sports programme;
- (xviii) Paget Lions Football Club youth sports programme;
- (xix) Pathfinder Club (Seventh-Day Adventist Church of Bermuda);
- (xx) Pembroke Community Club youth sports programme;
- (xxi) Pembroke Hamilton Club youth sports programme;
- (xxii) Raleigh International Bermuda;
- (xxiii) Robin Hood Football Club youth sports programme;

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- (xxiv) St. David's Cricket Club youth sports programme;
- (xxv) St. George's Cricket Club youth sports programme;
- (xxvi) St. John Ambulance Brigade;
- (xxvii) Scout Association of Bermuda;
- (xxviii) Somerset Cricket Club youth sports programme;
- (xxviiiia) Vasco Youth Program;
- (xxix) Western Stars Sports Club youth sports programme;
- (xxx) Wolves Sports Club youth sports programme;
- (xxxi) X-Roads Warriors Football Club youth sports programme;
- (xxxii) Young Men's Social Club youth sports programme; and
- (xxxiii) CP Athletic Development Academy.

Approved organizations under CPC 4183 (Goods for humanitarian aid)

As provided in the Customs Tariff (Approved Organizations - CPC 4183) Notice 2016, the following organizations are approved organizations under CPC 4183—

- (a) the Government of Bermuda;
- (b) foreign governments;
- (c) United Nations agencies; and
- (d) the International Federation of Red Cross and Red Crescent Societies.

Approved organizations under CPC 4216 (Goods for museums)

As provided in the Customs Tariff (Approved Organizations - CPC 4216 & 4217) Notice 2015, the following organizations are approved organizations under CPC 4216—

- (a) Bermuda Fine Art Trust;
- (b) Bermuda National Trust;
- (c) Bermuda Society of Arts;
- (d) Bermuda Underwater Exploration Institute;
- (e) Bermuda Zoological Society;
- (f) Government of Bermuda;
- (g) Masterworks Foundation;
- (h) National Museum of Bermuda;

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- (i) St. George's Foundation;
- (j) Bermuda Historical Society Museum;
- (k) Bermuda Vintage Transportation Museum Ltd.

Approved organizations under CPC 4217 (Goods for ocean scientific research, environmental protection or education)

As provided in the Customs Tariff (Approved Organizations - CPC 4216 & 4217) Notice 2015, the following organizations are approved organizations under CPC 4217—

- (a) Bermuda Institute of Ocean Sciences (BIOS), Inc.;
- (b) Bermuda Underwater Exploration Institute;
- (c) Bermuda Aquarium, Museum and Zoo;
- (d) Bermuda Zoological Society;
- (e) Department of Environment and Natural Resources;
- (f) Waterstart Ltd.;
- (g) Cerulean H2O Ltd.
- (h) Bermuda Audubon Society;
- (i) Station-B Limited.

Approved organizations under CPC 4236 (Goods for international organizations)

As provided in the Customs Tariff (Approved Organizations - CPC 4236) Notice 2021, the following organizations are approved organizations under CPC 4236—

- 1 Commonwealth Fund for Technical Co-operation Project;
- 2 International Labour Organization;
- 3 United Nations Development Programme; and
- 4 The Preparatory Commission for the Comprehensive Nuclear-Test-Ban Treaty Organization.

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PART III

APPROVED BUSINESSES

Approved businesses under CPC 4229 (Goods for local commercial manufacturing)

As provided in the Customs Tariff (Approved Businesses - CPC 4229) Notice 2019, the following business is an approved business under CPC 4229 —

- (1) Mason and Associates Ltd
- (2) Island Potions Ltd.
- (3) Bermuda Shutters Ltd.
- (4) Felicia DeRoza trading as FRD Essentials
- (5) Jennifer Rodrigues trading as Jennifer Rodrigues Designs
- (6) Jeffrey & Sons Ltd.
- (7) Jon Faulkner trading as Jon Faulkner Gallery
- (8) P.V.C. Windows and Doors Ltd.
- (9) Bermuda Clayworks Ltd.
- (10) Crow Lane Bakery Ltd.
- (11) Dunkley and Pioneer Dairies Limited
- (12) Portuguese Bakery & Catering
- (13) Plaza Refreshment Company Ltd. (Pizza House and Eliana's)
- (14) Little Kitchen Limited
- (15) Vincenzo Della Valle trading as Della Valle Sandals
- (16) Steven Hollis trading as Ocean Sails
- (17) Gotcha Covered
- (18) Bermuda Blueprinting Limited
- (19) Island Embroidery Ltd.
- (20) Bermuda Press Ltd.
- (21) any business that holds a valid licence granted by the Environmental Health Officer under the Public Health (Food) Regulations 1950 to operate-
 - (i) a home victualling manufactory or bakery; or
 - (ii) an itinerant restaurant with a stand that cannot be propelled or drawn.

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- (22) Dove and Butterfly
- (23) Bermuda Paper Company Ltd.
- (24) Dragon Honey Bermuda
- (25) TriniFlavor Ltd.
- (26) Ace Brewing Co. Ltd
- (27) Prestige Cocktails Limited
- (28) Bermuda Paint Company Limited
- (29) Takiyah Burgess trading as BeyondLit.Bda
- (30) Wanneeka Saunders trading as Glam Pop
- (31) MarketPlace Ltd.
- (32) Alyson Thompson trading as Cedarberry Foods

Approved businesses under CPC 4229 (Goods for local commercial manufacturing) - Limited duration

As provided in the Customs Tariff (Approved Businesses - CPC 4229) Temporary Notice 2021, the following business is an approved business under CPC 4229 —

- (1) Heel Quik Group

As provided in the Customs Tariff (Approved Businesses - CPC 4229) Temporary Notice 2022, the following business is an approved business under CPC 4229 —

- (1) Kiante Francis trading as 'Luxe+Bliss+Love'
- (2) Nyland Adams trading as 'Attai Organics'
- (3) Tyka Edness trading as 'Ate@8'

Approved businesses under CPC 4237 (Goods eligible for business end-use relief)

As provided in the Customs Tariff (Approved Businesses - CPC 4237) Notice 2021, the following businesses are approved business under CPC 4237—

- 1 Friends of Hospice/Agape House
- 2 Liberty Theatre
- 3 St. John Ambulance Brigade
- 4 The Bermuda Perfumery Ltd
- 5 WindReach Bermuda

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Approved businesses under CPC 4237 (Goods eligible for business end-use relief) - Limited duration

As provided in the Customs Tariff (Approved Businesses - CPC 4237) Temporary Notice 2022, the following businesses are approved business under CPC 4237—

- 1 Bermuda Society for the Prevention of Cruelty to Animals
- 2 Bermuda Festival of the Performing Arts Limited

Approved businesses under CPC 4238 (Tobacco for local commercial manufacturing of tobacco products)

As provided in the Customs Tariff (Approved Businesses - CPC 4238) Notice 2021, the following business is an approved business under CPC 4238—

- 1 The Smoke Shop Ltd.

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PART IV

APPROVED INSTITUTIONS

Approved institutions under CPC 4110 (Goods for educational institutions)

As provided in the Customs Tariff (Approved Institutions - CPC 4110) Notice 2021, the following institutions are approved institutions under CPC 4110—

- 1 Lyceum Preschool
- 2 Prospect Preschool
- 3 St. George's Preschool
- 4 St. David's Preschool
- 5 Devonshire Preschool
- 6 Lagoon Park Preschool
- 7 Southampton Preschool
- 8 Warwick Preschool
- 9 St. Paul's Preschool
- 10 Victor Scott Preschool
- 11 East End Primary
- 12 St. George's Preparatory
- 13 St. David's Primary
- 14 Francis Patton Primary
- 15 Harrington Sound Primary
- 16 Elliot Primary
- 17 Prospect Primary
- 18 Victor Scott Primary
- 19 Northlands Primary
- 20 West Pembroke Primary
- 21 Gilbert Institute
- 22 Paget Primary
- 23 Purvis Primary
- 24 Heron Bay Primary

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25	Port Royal Primary
26	Dalton E. Tucker Primary
27	West End Primary
28	Somerset Primary
29	Clearwater Middle School
30	Whitney Institute Middle School
31	Dellwood Middle School
32	Sandys Secondary Middle School
34	Berkeley Institute
35	Cedarbridge Academy
36	Dame Marjorie Bean Hope Academy
37	Bermuda High School
38	Bermuda Institute
39	Mount Saint Agnes Academy
40	Saltus Grammar School
41	Somersfield Academy
42	Warwick Academy
43	Bermuda Centre for Creative Learning
44	Chatmore British International School
45	Bermuda College
46	Bermuda Sloop Foundation

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APPENDIX C

The information in this Appendix is provided as a convenience only and should not be relied on as the authoritative text. The authoritative text is set out in the Revised Laws of Bermuda (1989 Revision) and in official consolidations printed by the Government of Bermuda.

MUNICIPALITIES ACT 1923

THIRD SCHEDULE

(Section 31(4))

GOODS EXEMPT FROM WHARFAGE

1. In the First Schedule to the Customs Tariff Act 1970—
 - (a) goods of tariff code 1905.901;
 - (b) goods of Headings 49.07 and 71.18;
 - (c) goods of Heading 98.01;
 - (d) goods that are imported by post.
2. Goods imported under the following end-use reliefs in the Fifth Schedule to the Customs Tariff Act 1970: CPCs 4106, 4110, 4124, 4125, 4126, 4140, 4143, 4144, 4145, 4156, 4164, 4172, 4185, 4186, 4201, 4204, 4216, 4217, 4235 and 4237.
3. Goods imported under all temporary importation reliefs in the Sixth Schedule to the Customs Tariff Act 1970.
4. Goods imported by the Government of Bermuda.
5. Goods imported by the Corporation of Hamilton or the Corporation of St. George's.
6. Goods imported under a remission order (made under section 2 of the Customs Duty (Special Remission) Act 1951) which grants complete exemption from the payment of import customs duty on those goods.
7. All goods relieved from import duty by or under the following enactments—

International Organizations etc (Immunities and Privileges) Act 1948
Consular Relations Act 1971
Diplomatic Privileges Act 1980
Visiting Forces Act (Application to Bermuda) Order 2001

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APPENDIX D

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ELECTRONIC COMMUNICATIONS ACT 2011

SCHEDULE 1

(section 73)

**LIST OF ENTITIES WITH LICENCES ELIGIBLE FOR CONVERSION TO INTEGRATED
COMMUNICATIONS OPERATING LICENCES IN ACCORDANCE WITH SECTION 73**

The following are the entities referred to in section 73(2)(b)—

1. BDB Ltd.
2. Bermuda Cablevision Limited
3. Bermuda Digital Communications Ltd.
4. Bermuda Land Development Company Limited (subject to the geographic limitations set out in section 73(7))
5. Bermuda Telephone Company Limited
6. Brasil Telecom Subsea Cable Systems (Bermuda) Ltd. (GlobeNet Cabos Submarinos Bermuda, Ltd. (GlobeNet))
7. Cable Co. Ltd.
8. Deltronics Limited
9. Digital Mobile Television Limited
10. Electronic Communications Limited
11. FKB Net Ltd.
12. iTech (Bermuda) Limited
13. LinkBermuda Ltd.
14. Logic Communications Ltd.
15. North Rock Communications Ltd.
16. Quantum Communications Limited
17. TeleBermuda International Limited
18. Telecommunications (Bermuda & West Indies) Limited
19. Telecommunications Networks Limited
20. Transact Limited
21. World on Wireless Limited

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