

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

- 1.- For the purposes of subheadings 8802.11 to 8802.40, the expression "unladen weight" means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
88.01	8801.00.00 00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	u	Nil	Nil	0%
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.				
		- Helicopters:				
	8802.11.00 00	-- Of an unladen weight not exceeding 2,000 kg	u	Nil	Nil	0%
	8802.12.00 00	-- Of an unladen weight exceeding 2,000 kg	u	Nil	Nil	0%
	8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:				
	8802.20.10 00	-- Aeroplanes	u	Nil	Nil	0%
	8802.20.90 00	-- Other	u	Nil	Nil	0%
	8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:				
	8802.30.10 00	-- Aeroplanes	u	Nil	Nil	0%
	8802.30.90 00	-- Other	u	Nil	Nil	0%
	8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:				
	8802.40.10 00	-- Aeroplanes	u	Nil	Nil	0%
	8802.40.90 00	-- Other	u	Nil	Nil	0%
	8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles:				
	8802.60.00 10	-- Telecommunication satellites	u	Nil	Nil	0%
	8802.60.00 90	-- Other	u	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
88.03		Parts of goods of heading 88.01 or 88.02.				
	8803.10.00 00	- Propellers and rotors and parts thereof	kg	Nil	Nil	0%
	8803.20.00 00	- Under-carriages and parts thereof	kg	Nil	Nil	0%
	8803.30.00 00	- Other parts of aeroplanes or helicopters	kg	Nil	Nil	0%
	8803.90	- Other :				
	8803.90.10 00	-- Of telecommunication satellites	kg	Nil	Nil	0%
	8803.90.20 00	-- Of balloons, gliders or kites	kg	Nil	Nil	0%
	8803.90.90 00	-- Other	kg	Nil	Nil	0%
88.04	8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.				
	8804.00.00 10	- Rotochutes and parts thereof	kg	5%	Nil	0%
	8804.00.00 90	- Other	kg	25%	Nil	0%
88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.				
	8805.10.00 00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	kg	Nil	Nil	0%
		- Ground flying trainers and parts thereof:				
	8805.21.00 00	-- Air combat simulators and parts thereof	kg	Nil	Nil	0%
	8805.29	-- Other:				
	8805.29.10 00	--- Ground flying trainers	kg	Nil	Nil	0%
	8805.29.90 00	--- Other	kg	Nil	Nil	0%

Chapter 89

Ships, boats and floating structures

Chapter 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.

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
89.01		Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.				
	8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:				
	8901.10.10 00	-- Of a gross tonnage not exceeding 26	u	25%	Nil	5%
	8901.10.20 00	-- Of a gross tonnage exceeding 26 but not exceeding 500	u	Nil	Nil	0%
	8901.10.30 00	-- Of a gross tonnage exceeding 500 but not exceeding 4000	u	Nil	Nil	0%
	8901.10.50 00	-- Of a gross tonnage exceeding 4000 but not exceeding 5000	u	Nil	Nil	0%
	8901.10.60 00	-- Of a gross tonnage exceeding 5000	u	Nil	Nil	0%
	8901.20	- Tankers :				
	8901.20.50	-- Of a gross tonnage not exceeding 5000:				
	8901.20.50 10	--- Of a gross tonnage exceeding 26 but not exceeding 4000	u	Nil	Nil	0%
	8901.20.50 20	--- Of a gross tonnage exceeding 4000	u	Nil	Nil	0%
	8901.20.60 00	-- Of a gross tonnage exceeding 5000	u	Nil	Nil	0%
	8901.30	- Refrigerated vessels, other than those of subheading 8901.20:				
	8901.30.50	-- Of a gross tonnage not exceeding 5000:				
	8901.30.50 10	--- Of a gross tonnage exceeding 26 but not exceeding 4000	u	Nil	Nil	0%
	8901.30.50 20	--- Of a gross tonnage exceeding 4000	u	Nil	Nil	0%
	8901.30.60 00	-- Of a gross tonnage exceeding 5000	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:				
		-- Not motorised:				
	8901.90.11 00	--- Of a gross tonnage not exceeding 26	u	25%	Nil	5%
	8901.90.12 00	--- Of a gross tonnage exceeding 26 but not exceeding 500	u	Nil	Nil	0%
	8901.90.14	--- Of a gross tonnage exceeding 500:				
	8901.90.14 10	---- Of a gross tonnage exceeding 500 but not exceeding 4000	u	Nil	Nil	0%
	8901.90.14 20	---- Of a gross tonnage exceeding 4000	u	Nil	Nil	0%
		-- Motorised:				
	8901.90.21 00	--- Of a gross tonnage not exceeding 26	u	25%	Nil	5%
	8901.90.22 00	--- Of a gross tonnage exceeding 26 but not exceeding 250	u	Nil	Nil	0%
	8901.90.23 00	--- Of a gross tonnage exceeding 250 but not exceeding 500	u	Nil	Nil	0%
	8901.90.24 00	--- Of a gross tonnage exceeding 500 but not exceeding 4000	u	Nil	Nil	0%
	8901.90.25 00	--- Of a gross tonnage exceeding 4000 but not exceeding 5000	u	Nil	Nil	0%
	8901.90.26 00	--- Of a gross tonnage exceeding 5000	u	Nil	Nil	0%
89.02		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.				
		- Fishing vessels:				
	8902.00.11 00	-- Of a gross tonnage not exceeding 26	u	25%	Nil	5%
	8902.00.12 00	-- Of a gross tonnage exceeding 26 but less than 40	u	Nil	Nil	0%
	8902.00.13 00	-- Of a gross tonnage of 40 or more but less than 100	u	Nil	Nil	0%
	8902.00.14 00	-- Of a gross tonnage of 100 or more but not exceeding 250	u	Nil	Nil	0%
	8902.00.15 00	-- Of a gross tonnage exceeding 250 but not exceeding 4000	u	Nil	Nil	0%
	8902.00.16 00	-- Of a gross tonnage exceeding 4000	u	Nil	Nil	0%
		- Other :				
	8902.00.91 00	-- Of a gross tonnage not exceeding 26	u	25%	Nil	5%
	8902.00.92 00	-- Of a gross tonnage exceeding 26 but less than 40	u	Nil	Nil	0%
	8902.00.93 00	-- Of a gross tonnage of 40 or more but less than 100	u	Nil	Nil	0%
	8902.00.94 00	-- Of a gross tonnage of 100 or more but not exceeding 250	u	Nil	Nil	0%
	8902.00.95 00	-- Of a gross tonnage exceeding 250 but not exceeding 4000	u	Nil	Nil	0%
	8902.00.96 00	-- Of a gross tonnage exceeding 4000	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.				
	8903.10.00 00	- Inflatable	u	Nil	Nil	0%
		- Other:				
	8903.91.00	-- Sailboats, with or without auxiliary motor :				
	8903.91.00 10	--- Of a gross tonnage exceeding 4000	u	Nil	Nil	0%
	8903.91.00 20	--- Of a gross tonnage exceeding 26 but not exceeding 4000	u	Nil	Nil	0%
	8903.91.00 30	--- Of a gross tonnage not exceeding 26	u	Nil	Nil	0%
	8903.92.00	-- Motorboats, other than outboard motorboats :				
	8903.92.00 10	--- Of a gross tonnage exceeding 4000	u	Nil	Nil	0%
	8903.92.00 20	--- Of a gross tonnage exceeding 26 but not exceeding 4000	u	Nil	Nil	0%
	8903.92.00 30	--- Of a gross tonnage not exceeding 26	u	Nil	Nil	0%
	8903.99.00	-- Other :				
	8903.99.00 10	--- Of a gross tonnage exceeding 4000	u	Nil	Nil	0%
	8903.99.00 20	--- Of a gross tonnage exceeding 26 but not exceeding 4000	u	Nil	Nil	0%
	8903.99.00 30	--- Of a gross tonnage not exceeding 26	u	Nil	Nil	0%
89.04		Tugs and pusher craft.				
		- Tugs:				
	8904.00.11 00	-- Of a gross tonnage not exceeding 26	u	25%	Nil	5%
	8904.00.19	-- Of a gross tonnage exceeding 26:				
	8904.00.19 10	--- Of a gross tonnage exceeding 4000	u	Nil	Nil	0%
	8904.00.19 20	--- Of a gross tonnage exceeding 26 but not exceeding 4000	u	Nil	Nil	0%
		- Pusher craft:				
	8904.00.21 00	-- Of a gross tonnage not exceeding 26	u	25%	Nil	5%
	8904.00.29	-- Of a gross tonnage exceeding 26:				
	8904.00.29 10	--- Of a gross tonnage exceeding 4000	u	Nil	Nil	0%
	8904.00.29 20	--- Of a gross tonnage exceeding 26 but not exceeding 4000	u	Nil	Nil	0%
89.05		Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.				
	8905.10.00 00	- Dredgers	u	Nil	Nil	0%
	8905.20.00 00	- Floating or submersible drilling or production platforms	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	8905.90	- Other:				
	8905.90.10 00	-- Floating docks	u	Nil	Nil	0%
	8905.90.90 00	-- Other	u	Nil	Nil	0%
89.06		Other vessels, including warships and lifeboats other than rowing boats.				
	8906.10.00 00	- Warships	u	Nil	Nil	0%
	8906.90	- Other:				
	8906.90.10 00	-- Of displacement not exceeding 30 t	u	Nil	Nil	0%
	8906.90.90 00	-- Other	u	Nil	Nil	0%
89.07		Other floating structures (for example, rafts, tanks, cofferdams, landing-stages, buoys and beacons).				
	8907.10.00 00	- Inflatable rafts	u	Nil	Nil	0%
	8907.90	- Other:				
	8907.90.10 00	-- Buoys	u	Nil	Nil	0%
	8907.90.90 00	-- Other	u	Nil	Nil	0%
89.08	8908.00.00 00	Vessels and other floating structures for breaking up.	u	Nil	Nil	0%

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

Chapter Notes.

1.- This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized 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);
- (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, 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 cable of heading 85.44;
- (i) Searchlights or spotlights of heading 94.05.
- (j) Articles of Chapter 95.
- (k) Capacity measures, which are to be classified according to their constituent material; or
- (l) 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 or 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

(b) Other parts or 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.

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
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.				
	9001.10	- Optical fibres, optical fibre bundles and cables:				
	9001.10.10 00	- - For telecommunications and other electrical uses	kg	Nil	Nil	0%
	9001.10.90 00	- - Other	kg	Nil	Nil	0%
	9001.20.00 00	- Sheets and plates of polarising material	kg	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9001.30.00 00	- Contact lenses	u	Nil	Nil	0%
	9001.40.00 00	- Spectacle lenses of glass	u	Nil	Nil	0%
	9001.50.00 00	- Spectacle lenses of other materials	u	Nil	Nil	0%
	9001.90	- Other:				
	9001.90.10	-- For photographic or cinematographic cameras or projectors:				
	9001.90.10 10	--- For use in cameras or as camera accessories	kg	Nil	Nil	0%
	9001.90.10 90	--- Other	kg	Nil	Nil	0%
	9001.90.90	-- Other:				
	9001.90.90 10	--- Mirrors for use otherwise than optical instruments	kg	Nil	Nil	0%
	9001.90.90 90	--- Other	kg	Nil	Nil	0%
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:				
	9002.11.10 00	--- For cinematographic projectors	kg	Nil	Nil	0%
	9002.11.90	--- Other:				
	9002.11.90 10	---- For cameras	kg	Nil	Nil	0%
	9002.11.90 90	---- Other	kg	Nil	Nil	0%
	9002.19.00 00	-- Other	kg	Nil	Nil	0%
	9002.20	- Filters:				
	9002.20.10 00	-- For cinematographic projectors	kg	Nil	Nil	0%
	9002.20.20	-- For cinematographic cameras, photographic cameras and other projectors:				
	9002.20.20 10	--- For use in cameras or camera accessories	kg	Nil	Nil	0%
	9002.20.20 90	--- Other	kg	Nil	Nil	0%
	9002.20.30 00	-- For telescopes or microscopes	kg	Nil	Nil	0%
	9002.20.90	-- Other:				
	9002.20.90 10	--- For use in cameras or camera accessories	kg	Nil	Nil	0%
	9002.20.90 90	--- Other	kg	Nil	Nil	0%
	9002.90	- Other:				
	9002.90.10 00	-- Lenses and prisms for lighthouses or beacons	kg	Nil	Nil	0%
	9002.90.20 00	-- For cinematographic projectors	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		CEPT (7)
				Import (5)	Export (6)	
	9002.90.30	-- For cinematographic cameras, photographic cameras and other projectors:				
	9002.90.30 10	--- For use in cameras or as camera accessories	kg	Nil	Nil	0%
	9002.90.30 90	--- Other	kg	Nil	Nil	0%
	9002.90.40 00	-- For medical and surgical instruments	kg	Nil	Nil	0%
	9002.90.90	-- Other:				
	9002.90.90 10	--- For use in cameras or camera accessories	kg	Nil	Nil	0%
	9002.90.90 90	--- Other	kg	Nil	Nil	0%
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.				
		- Frames and mountings:				
	9003.11.00 00	-- Of plastics	u	Nil	Nil	0%
	9003.19.00 00	-- Of other materials	u	Nil	Nil	0%
	9003.90.00 00	- Parts	kg	Nil	Nil	0%
90.04		Spectacles, goggles and the like, corrective, protective or other.				
	9004.10.00 00	- Sunglasses	u	Nil	Nil	0%
	9004.90	- Other:				
	9004.90.10 00	-- Corrective spectacles	u	Nil	Nil	0%
	9004.90.20	-- Corrective goggles:				
	9004.90.20 10	--- Rubber goggles	u	Nil	Nil	0%
	9004.90.20 90	--- Other	u	Nil	Nil	0%
	9004.90.50	-- Protective goggles:				
	9004.90.50 10	--- Rubber goggles	u	Nil	Nil	0%
	9004.90.50 90	--- Other	u	Nil	Nil	0%
	9004.90.90	-- Other:				
	9004.90.90 10	--- Rubber goggles	u	Nil	Nil	0%
	9004.90.90 90	--- Other	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.				
	9005.10.00 00	- Binoculars	u	Nil	Nil	0%
	9005.80	- Other instruments:				
	9005.80.10 00	-- Astronomical instruments, excluding instruments for radio-astronomy	u	Nil	Nil	0%
	9005.80.90	-- Other:				
	9005.80.90 10	--- Monoculars	u	Nil	Nil	0%
	9005.80.90 20	--- Other refracting telescopes	u	Nil	Nil	0%
	9005.80.90 90	--- Other	u	Nil	Nil	0%
	9005.90	- Parts and accessories (including mountings):				
	9005.90.10 00	-- For astronomical instruments, excluding instruments for radio-astronomy	kg	Nil	Nil	0%
	9005.90.90 00	-- Other	kg	Nil	Nil	0%
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.				
	9006.10	- Cameras of a kind used for preparing printing plates or cylinders:				
	9006.10.10 00	-- Laser photo plotters	u	Nil	Nil	0%
	9006.10.90 00	-- Other	u	Nil	Nil	0%
	9006.30.00	- 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:				
	9006.30.00 10	-- Specially designed for medical or surgical purposes	u	Nil	Nil	0%
	9006.30.00 90	-- Other	u	Nil	Nil	0%
	9006.40.00 00	- Instant print cameras	u	Nil	Nil	0%
		- Other cameras:				
	9006.51.00 00	-- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	u	Nil	Nil	0%
	9006.52.00 00	-- Other, for roll film of a width less than 35 mm	u	Nil	Nil	0%
	9006.53.00 00	-- Other, for roll film of a width of 35 mm	u	Nil	Nil	0%
	9006.59	-- Other:				
	9006.59.10 00	--- Laser photo plotters or image setters with raster image processor	u	Nil	Nil	0%
	9006.59.90 00	--- Other	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
		- Photographic flashlight apparatus and flashbulbs:				
	9006.61.00 00	-- Discharge lamp ("electronic") flashlight apparatus	u	Nil	Nil	0%
	9006.69.00 00	-- Other	u	Nil	Nil	0%
		- Parts and accessories:				
	9006.91	-- For cameras:				
	9006.91.10 00	--- For laser photo plotters of subheading 9006.10.10	kg	Nil	Nil	0%
	9006.91.30 00	--- Other, for cameras of subheadings 9006.40 to 9006.53	kg	Nil	Nil	0%
	9006.91.90 00	--- Other	kg	Nil	Nil	0%
	9006.99	-- Other:				
	9006.99.10 00	--- For photographic flashlight apparatus	kg	Nil	Nil	0%
	9006.99.90 00	--- Other	kg	Nil	Nil	0%
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.				
		- Cameras:				
	9007.11.00 00	-- For film of less than 16 mm width or for double-8 mm film	u	Nil	Nil	0%
	9007.19.00 00	-- Other	u	Nil	Nil	0%
	9007.20	- Projectors:				
	9007.20.10 00	-- For film of less than 16 mm in width	u	Nil	Nil	0%
	9007.20.90 00	-- Other	u	Nil	Nil	0%
		- Parts and accessories:				
	9007.91.00 00	-- For cameras	kg	Nil	Nil	0%
	9007.92.00 00	-- For projectors	kg	Nil	Nil	0%
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.				
	9008.10.00 00	- Slide projectors	u	Nil	Nil	0%
	9008.20.00 00	- Microfilm, microfiche or other microform readers, whether or not capable of producing copies	u	Nil	Nil	0%
	9008.30.00 00	- Other image projectors	u	Nil	Nil	0%
	9008.40	- Photographic (other than cinematographic) enlargers and reducers:				
	9008.40.10 00	-- Specialised equipment for use in the printing industry	u	Nil	Nil	0%
	9008.40.90 00	-- Other	u	Nil	Nil	0%
	9008.90	- Parts and accessories:				
	9008.90.10 00	-- Of goods of subheading 9008.20	kg	5%	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9008.90.90	-- Other:				
	9008.90.90 10	--- For photographic (other than cinematographic) enlargers and reducers, for use in the printing industry	kg	5%	Nil	0%
	9008.90.90 20	--- For photographic (other than cinematographic) enlargers and reducers, other than for use in the printing industry	kg	5%	Nil	0%
	9008.90.90 90	--- Other	kg	5%	Nil	0%
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.				
	9010.10.00 00	- 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	u	Nil	Nil	0%
	9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:				
	9010.50.10 00	-- Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs	u	20%	Nil	0%
	9010.50.90	-- Other:				
	9010.50.90 10	--- Cinematographic editing and titling equipment	u	Nil	Nil	0%
	9010.50.90 20	--- Illuminator for X-ray	u	Nil	Nil	0%
	9010.50.90 30	--- Contact exposure unit used for the preparation of film in colour separation process	u	Nil	Nil	0%
	9010.50.90 40	--- Automatic plate maker	u	Nil	Nil	0%
	9010.50.90 90	--- Other	u	20%	Nil	0%
	9010.60.00 00	- Projection screens	u	Nil	Nil	0%
	9010.90	- Parts and accessories:				
	9010.90.10 00	-- For projection screens, or for articles of subheading 9010.10	kg	Nil	Nil	0%
	9010.90.30 00	-- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs	kg	Nil	Nil	0%
	9010.90.90 00	-- Other	kg	Nil	Nil	0%
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.				
	9011.10.00 00	- Stereoscopic microscopes	u	Nil	Nil	0%
	9011.20.00 00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	u	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
	9011.80.00 00	- Other microscopes	u	Nil	Nil	0%
	9011.90.00 00	- Parts and accessories	kg	Nil	Nil	0%
90.12		Microscopes other than optical microscopes; diffraction apparatus.				
	9012.10.00 00	- Microscopes other than optical microscopes; diffraction apparatus	u	Nil	Nil	0%
	9012.90.00 00	- Parts and accessories	kg	Nil	Nil	0%
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.				
	9013.10.00 00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	u	Nil	Nil	0%
	9013.20.00 00	- Lasers, other than laser diodes	u	Nil	Nil	0%
	9013.80	- Other devices, appliances and instruments:				
	9013.80.10 00	-- Optical error verification and repair apparatus for PCB/PWBs and PCAs	u	Nil	Nil	0%
	9013.80.20 00	-- Liquid crystal devices	u	Nil	Nil	0%
	9013.80.90 00	-- Other	u	Nil	Nil	0%
	9013.90	- Parts and accessories:				
	9013.90.10 00	-- Parts and accessories of goods of subheading 9013.20	kg	Nil	Nil	0%
	9013.90.30 00	-- Other, of goods of subheading 9013.10 or 9013.80	kg	Nil	Nil	0%
	9013.90.40 00	-- Parts and accessories of optical error verification and repair apparatus for PCB/PWBs and PCAs	kg	Nil	Nil	0%
	9013.90.90 00	-- Other	kg	Nil	Nil	0%
90.14		Direction finding compasses; other navigational instruments and appliances.				
	9014.10.00 00	- Direction finding compasses	u	5%	Nil	5%
	9014.20.00 00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	u	5%	Nil	0%
	9014.80	- Other instruments and appliances:				
	9014.80.10	-- Of a kind used on ships, incorporating or working in conjunction with an automatic data processor:				
	9014.80.10 10	--- Sonar	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9014.80.10 20	- - - Echo sounder	u	Nil	Nil	0%
	9014.80.90 00	- - Other	u	5%	Nil	0%
	9014.90	- Parts and accessories:				
	9014.90.10 00	- - Of instruments and apparatus incorporating or working in conjunction with an automatic data processing of a kind used on ships	kg	5%	Nil	0%
	9014.90.90 00	- - Other	kg	5%	Nil	0%
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.				
	9015.10	- Rangefinders:				
	9015.10.10 00	- - Of a kind used in photography and cinematography	u	Nil	Nil	0%
	9015.10.90 00	- - Other	u	5%	Nil	0%
	9015.20.00 00	- Theodolites and tachymeters (tacheometers)	u	5%	Nil	0%
	9015.30.00 00	- Levels	u	5%	Nil	0%
	9015.40.00 00	- Photogrammetrical surveying instruments and appliances	kg	5%	Nil	0%
	9015.80	- Other instruments and appliances:				
	9015.80.10 00	- - Radio-sonde and radio wind apparatus	u	5%	Nil	0%
	9015.80.90 00	- - Other	u	5%	Nil	0%
	9015.90.00 00	- Parts and accessories	kg	Nil	Nil	0%
90.16		Balances of a sensitivity of 5 cg or better, with or without weights.				
	9016.00.10 00	- Electronic	kg	Nil	Nil	0%
	9016.00.90 00	- Other	kg	Nil	Nil	0%
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.				
	9017.10	- Drafting tables and machines, whether or not automatic:				
	9017.10.10 00	- - Plotters	u	5%	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9017.10.90 00	-- Other	u	5%	Nil	0%
	9017.20	- Other drawing, marking-out or mathematical calculating instruments:				
	9017.20.10	-- Rulers:				
	9017.20.10 10	--- School rulers not exceeding 38cm	u	Nil	Nil	0%
	9017.20.10 90	--- Other	u	Nil	Nil	0%
	9017.20.30 00	-- Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs	u	Nil	Nil	0%
	9017.20.40 00	-- Photo Plotters for the manufacture Of PCB/PWBs	u	Nil	Nil	0%
	9017.20.50 00	-- Other Plotters	u	Nil	Nil	0%
	9017.20.90	-- Other:				
	9017.20.90 10	--- Photographic exposure calculators in the form of cards, discs and the like	u	Nil	Nil	0%
	9017.20.90 20	--- Mathematical instrument of kind normally used in school, in sets comprising not more than one protractor one set square, one compass, one divider, one ruler not exceeding 15 mm and one piece of eraser	u	Nil	Nil	0%
	9017.20.90 30	--- Set square / protractor of a kind normally used in school	u	Nil	Nil	0%
	9017.20.90 90	--- Other	u	Nil	Nil	0%
	9017.30.00 00	- Micrometers, callipers and gauges	u	Nil	Nil	0%
	9017.80.00 00	- Other instruments	u	5%	Nil	0%
	9017.90	- Parts and accessories:				
	9017.90.20 00	-- Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of PCB/PWBs	kg	Nil	Nil	0%
	9017.90.30 00	-- Parts and accessories of Photo plotters for the manufacture of PCB/PWBs	kg	Nil	Nil	0%
	9017.90.40 00	-- Parts and accessories including printed circuit assemblies of plotters	kg	Nil	Nil	0%
	9017.90.90 00	-- Other	kg	Nil	Nil	0%
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):				
	9018.11.00 00	-- Electro-cardiographs	u	Nil	Nil	0%
	9018.12.00 00	-- Ultrasonic scanning apparatus	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9018.13.00 00	-- Magnetic resonance imaging apparatus	u	Nil	Nil	0%
	9018.14.00 00	-- Scintigraphic apparatus	u	Nil	Nil	0%
	9018.19.00	-- Other:				
	9018.19.00 10	--- Self-monitoring apparatus used in diagnosing diabetes	u	Nil	Nil	0%
	9018.19.00 90	--- Other	u	Nil	Nil	0%
	9018.20.00 00	- Ultra-violet or infra-red ray apparatus	kg	Nil	Nil	0%
		- Syringes, needles, catheters, cannulae and the like:				
	9018.31	-- Syringes, with or without needles:				
	9018.31.10 00	--- Disposable syringes	u	Nil	Nil	0%
	9018.31.90 00	--- Other	u	Nil	Nil	0%
	9018.32.00 00	-- Tubular metal needles and needles for sutures	kg	Nil	Nil	0%
	9018.39	-- Other:				
	9018.39.10 00	--- Catheters	u	Nil	Nil	0%
	9018.39.20 00	--- Disposable tubes for intravenous fluids	u	Nil	Nil	0%
	9018.39.90 00	--- Other	u	Nil	Nil	0%
		- Other instruments and appliances, used in dental sciences:				
	9018.41.00 00	-- Dental drill engines, whether or not combined on a single base with other dental equipment	kg	Nil	Nil	0%
	9018.49.00 00	-- Other	u	Nil	Nil	0%
	9018.50.00 00	- Other ophthalmic instruments and appliances	kg	Nil	Nil	0%
	9018.90	- Other instruments and appliances:				
	9018.90.20 00	-- Intravenous administration set (adult)	u	Nil	Nil	0%
	9018.90.30 00	-- Electronic instruments and appliances	u	Nil	Nil	0%
	9018.90.90	-- Other instruments and appliances:				
	9018.90.90 10	--- Self-administrating used in treating diabetes	u	Nil	Nil	0%
	9018.90.90 20	--- Artificial kidney (dialysers)	u	Nil	Nil	0%
	9018.90.90 30	--- Manual breast hand-pump	u	Nil	Nil	0%
	9018.90.90 40	--- Other, for veterinary sciences	u	Nil	Nil	0%
	9018.90.90 90	--- Other	u	Nil	Nil	0%
90.19		Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.				
	9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:				
	9019.10.10 00	-- Electronic	kg	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9019.10.90 00	-- Other	kg	Nil	Nil	0%
	9019.20.00 00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	kg	Nil	Nil	0%
90.20	9020.00.00 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	kg	Nil	Nil	0%
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.				
	9021.10.00 00	- Orthopaedic or fracture appliances - Artificial teeth and dental fittings:	kg	Nil	Nil	0%
	9021.21.00 00	-- Artificial teeth	kg	Nil	Nil	0%
	9021.29.00 00	-- Other - Other artificial parts of the body:	kg	Nil	Nil	0%
	9021.31.00 00	-- Artificial joints	kg	Nil	Nil	0%
	9021.39.00 00	-- Other	kg	Nil	Nil	0%
	9021.40.00 00	- Hearing aids, excluding parts and accessories	u	Nil	Nil	0%
	9021.50.00 00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	u	Nil	Nil	0%
	9021.90.00 00	- Other	kg	Nil	Nil	0%
90.22		Apparatus based on the use of X-rays or of alpha, beta or gamma 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:				
	9022.12.00 00	-- Computed tomography apparatus	u	Nil	Nil	0%
	9022.13.00 00	-- Other, for dental uses	u	Nil	Nil	0%
	9022.14.00 00	-- Other, for medical, surgical, or veterinary uses	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9022.19	-- For other uses:				
	9022.19.10 00	--- X-ray apparatus for the physical inspection of solder joints on PCB/PWB assemblies	u	Nil	Nil	0%
	9022.19.90 00	--- Other	u	Nil	Nil	0%
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical,dental or veterinary uses, including radiography or radiotherapy apparatus:				
	9022.21.00 00	-- For medical, surgical, dental or veterinary uses	u	Nil	Nil	0%
	9022.29.00 00	-- For other uses	u	Nil	Nil	0%
	9022.30.00 00	- X-ray tubes	u	Nil	Nil	0%
	9022.90	- Other, including parts and accessories:				
	9022.90.10 00	-- Parts and accessories of X-ray apparatus for the physical inspection of solder joints on PCAs	kg	Nil	Nil	0%
	9022.90.90 00	-- Other	kg	Nil	Nil	0%
90.23	9023.00.00 00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	kg	Nil	Nil	0%
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).				
	9024.10	- Machines and appliances for testing metals:				
	9024.10.10 00	-- Electrically operated	u	Nil	Nil	0%
	9024.10.90 00	-- Other	u	Nil	Nil	0%
	9024.80	- Other machines and appliances:				
	9024.80.10 00	-- Electrically operated	u	5%	Nil	0%
	9024.80.90 00	-- Other	u	Nil	Nil	0%
	9024.90	- Parts and accessories:				
	9024.90.10 00	-- For electrically operated machines and appliances	kg	Nil	Nil	0%
	9024.90.20 00	-- For non-electrically operated machines and appliances	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
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:				
	9025.11.00 00	-- Liquid-filled, for direct reading	u	Nil	Nil	0%
	9025.19	-- Other:				
	9025.19.10	--- Electrically operated:				
	9025.19.10 10	---- Thermometers	u	Nil	Nil	0%
	9025.19.10 90	---- Other	u	Nil	Nil	0%
	9025.19.20 00	--- Not electrically operated	u	Nil	Nil	0%
	9025.80	- Other instruments:				
	9025.80.10 00	-- Temperature gauges for motor vehicles	u	Nil	Nil	0%
	9025.80.20 00	-- Other, electrically operated	u	Nil	Nil	0%
	9025.80.30 00	-- Other, non-electrically operated	u	Nil	Nil	0%
	9025.90	- Parts and accessories:				
	9025.90.10 00	-- For electrically operated instruments	kg	Nil	Nil	0%
	9025.90.20 00	-- For non-electrically operated instruments	kg	Nil	Nil	0%
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.				
	9026.10	- For measuring or checking the flow or level of liquids:				
	9026.10.10 00	-- Level gauges for motor vehicles, electrically operated	u	Nil	Nil	0%
	9026.10.20 00	-- Level gauges for motor vehicles, not electrically operated	u	Nil	Nil	0%
	9026.10.30 00	-- Other, electrically operated	u	Nil	Nil	0%
	9026.10.90 00	-- Other, not electrically operated	u	Nil	Nil	0%
	9026.20	- For measuring or checking pressure:				
	9026.20.10 00	-- Pressure gauges for motor vehicles, electrically operated	u	Nil	Nil	0%
	9026.20.20 00	-- Pressure gauges for motor vehicles, not electrically operated	u	Nil	Nil	0%
	9026.20.30 00	-- Other, electrically operated	u	Nil	Nil	0%
	9026.20.40 00	-- Other, not electrically operated	u	Nil	Nil	0%
	9026.80	- Other instruments or apparatus:				
	9026.80.10 00	-- Electrically operated	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9026.80.20 00	-- Not electrically operated	u	Nil	Nil	0%
	9026.90	- Parts and accessories:				
	9026.90.10 00	-- For electrically operated instruments and apparatus	kg	Nil	Nil	0%
	9026.90.20 00	-- For non-electrically operated instruments and apparatus	kg	Nil	Nil	0%
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.				
	9027.10	- Gas or smoke analysis apparatus:				
	9027.10.10 00	-- Electrically operated	u	Nil	Nil	0%
	9027.10.20 00	-- Not electrically operated	u	Nil	Nil	0%
	9027.20.	- Chromatographs and electrophoresis instruments:				
	9027.20.10 00	-- Electrically operated	u	Nil	Nil	0%
	9027.20.20 00	-- Not electrically operated	u	Nil	Nil	0%
	9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):				
	9027.30.10 00	-- Electrically operated	u	Nil	Nil	0%
	9027.30.20 00	-- Not electrically operated	u	Nil	Nil	0%
	9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR):				
	9027.50.10 00	-- Electrically operated	u	Nil	Nil	0%
	9027.50.20 00	-- Not electrically operated	u	Nil	Nil	0%
	9027.80	- Other instruments and apparatus:				
	9027.80.10 00	-- Exposure meters	u	Nil	Nil	0%
	9027.80.20 00	-- Coagulometers	u	Nil	Nil	0%
	9027.80.30 00	-- Other, electrically operated	u	Nil	Nil	0%
	9027.80.40 00	-- Other, not electrically operated	u	Nil	Nil	0%
	9027.90	- Microtomes; parts and accessories:				
	9027.90.10 00	-- Parts and accessories including printed circuit assemblies of products of heading 90.27, other than for gas or smoke analysis apparatus and microtomes	kg	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
		-- Other:				
	9027.90.91 00	--- Electrically operated	kg	Nil	Nil	0%
	9027.90.99 00	--- Other	kg	Nil	Nil	0%
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.				
	9028.10	- Gas meters:				
	9028.10.10 00	-- Gas meters of a kind mounted in gas containers	u	Nil	Nil	0%
	9028.10.90 00	-- Other	u	Nil	Nil	0%
	9028.20	- Liquid meters				
	9028.20.10 00	-- Totalizing water meters	u	25%	Nil	5%
	9028.20.90	-- Other:				
	9028.20.90 10	--- Water meters	u	25%	Nil	5%
	9028.20.90 90	--- Other	u	Nil	Nil	0%
	9028.30	- Electricity meters:				
	9028.30.10 00	-- Kilowatt hour meters	u	Nil	Nil	0%
	9028.30.90 00	-- Other	u	Nil	Nil	0%
	9028.90	- Part and accessories:				
	9028.90.10 00	-- Water meter housings or bodies	kg	25%	Nil	0%
	9028.90.90 00	-- Other	kg	Nil	Nil	0%
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.				
	9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:				
	9029.10.20 00	-- Taximeters	u	Nil	Nil	0%
	9029.10.90 00	-- Other	u	Nil	Nil	0%
	9029.20	- Speed indicators and tachometers; stroboscopes:				
	9029.20.10 00	-- Speedometers for motor vehicles	u	Nil	Nil	0%
	9029.20.20 00	-- Tachometers for motor vehicles	u	Nil	Nil	0%
	9029.20.90	-- Other:				
	9029.20.90 10	--- Tachometers combined with tachographs	u	Nil	Nil	0%
	9029.20.90 90	--- Other	u	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
	9029.90	- Part and accessories:				
	9029.90.10 00	-- Of goods of subheading 9029.10 or of stroboscopes of subheading 9029.20	kg	Nil	Nil	0%
	9029.90.20	-- Of other goods of subheading 9029.20:				
	9029.90.20 10	--- Tachographs	kg	Nil	Nil	0%
	9029.90.20 90	--- Other	kg	Nil	Nil	0%
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.				
	9030.10.00 00	- Instruments and apparatus for measuring or detecting ionising radiation	u	Nil	Nil	0%
	9030.20.00 00	- Oscilloscopes and oscillographs	u	Nil	Nil	0%
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:				
	9030.31.00 00	-- Multimeters without a recording device	u	Nil	Nil	0%
	9030.32.00 00	-- Multimeters with a recording device	u	Nil	Nil	0%
	9030.33	-- Other, without a recording device:				
	9030.33.10 00	--- Instruments and apparatus for measuring or checking voltage, current, resistance or power on PCB/PWBs or PCAs, without recording device	u	Nil	Nil	0%
	9030.33.20 00	--- Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fictures	u	Nil	Nil	0%
	9030.33.30 00	--- Ammeters and voltmeters for motor vehicles	u	Nil	Nil	0%
	9030.33.90 00	--- Other	u	Nil	Nil	0%
	9030.39.00 00	--- Other, with a recording device	u	Nil	Nil	0%
	9030.40.00 00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	u	Nil	Nil	0%
		- Other instruments and apparatus:				
	9030.82	-- For measuring or checking semiconductor wafers or devices:				
	9030.82.10 00	--- Wafer probers	u	Nil	Nil	0%
	9030.82.90 00	--- Other	u	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
	9030.84	-- Other, with a recording device:				
	9030.84.10 00	--- Instruments and apparatus, with a recording device,for measuring or checking electrical quantities onPCB/PWBs and PCAs	u	Nil	Nil	0%
	9030.84.90 00	--- Other	u	Nil	Nil	0%
	9030.89	-- Other:				
	9030.89.10 00	--- Instruments and apparatus, without a recording device,for measuring or checking electrical quantities on PCB/PWBsand PCAs, other than those covered within subheading 9030.39	u	Nil	Nil	0%
	9030.89.90 00	--- Other	u	Nil	Nil	0%
	9030.90	- Parts and accessories:				
	9030.90.10 00	-- Parts and accessories including printed circuit assemblies of goods of subheadings 9030.40 and 9030.82	kg	Nil	Nil	0%
	9030.90.20 00	-- Parts and accessories of instruments and apparatus for measuring or checking electrical quantities on PCB/PWBs and PCAs	kg	Nil	Nil	0%
	9030.90.30 00	-- Parts and accessories of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs	kg	Nil	Nil	0%
	9030.90.90 00	-- Other	kg	Nil	Nil	0%
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.				
	9031.10	- Machines for balancing mechanical parts:				
	9031.10.10 00	-- Electrically operated	u	Nil	Nil	0%
	9031.10.20 00	-- Not electrically operated	u	Nil	Nil	0%
	9031.20	- Test benches:				
	9031.20.10 00	-- Electrically operated	u	Nil	Nil	0%
	9031.20.20 00	-- Not electrically operated	u	Nil	Nil	0%
		- Other optical instruments and appliances:				
	9031.41.00 00	-- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	u	Nil	Nil	0%
	9031.49	-- Other:				
	9031.49.10 00	--- Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	u	Nil	Nil	0%
	9031.49.20 00	--- Optical error verification and repair apparatus for PCB/PWBs and PCAs	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9031.49.30 00	--- Optical instruments and appliances for measuring or checking PCB/PWBs and PCAs	u	Nil	Nil	0%
	9031.49.90	--- Other:				
	9031.49.90 10	---- Profile projectors	u	Nil	Nil	0%
	9031.49.90 90	---- Other	u	Nil	Nil	0%
	9031.80	- Other instruments, appliances and machines:				
		-- Cable test equipment:				
	9031.80.11 00	--- Electrically operated	u	Nil	Nil	0%
	9031.80.19 00	--- Not electrically operated	u	Nil	Nil	0%
		-- Other:				
	9031.80.92 00	--- Other, electrically operated	u	Nil	Nil	0%
	9031.80.99 00	--- Not electrically operated	u	Nil	Nil	0%
	9031.90	- Parts and accessories:				
		-- For electrically operated equipment:				
	9031.90.11 00	--- Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; measuring surface particulate contamination on semiconductor wafers	kg	Nil	Nil	0%
	9031.90.12 00	--- Of optical error verification and repair apparatus for PCB/PWBs and PCAs	kg	Nil	Nil	0%
	9031.90.13 00	--- Of optical instruments and appliances for measuring or checking PCB/PWBs and PCAs	kg	Nil	Nil	0%
	9031.90.19 00	--- Other	kg	Nil	Nil	0%
	9031.90.20 00	-- For non-electrically operated equipment	kg	Nil	Nil	0%
90.32		Automatic regulating or controlling instruments and apparatus.				
	9032.10	- Thermostats:				
	9032.10.10 00	-- Electrically operated	u	Nil	Nil	0%
	9032.10.20 00	-- Not electrically operated	u	Nil	Nil	0%
	9032.20	- Manostats:				
	9032.20.10 00	-- Electrically operated	u	Nil	Nil	0%
	9032.20.20 00	-- Not electrically operated	u	Nil	Nil	0%
		- Other instruments and apparatus:				
	9032.81.00 00	-- Hydraulic or pneumatic	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9032.89	-- Other:				
	9032.89.10 00	--- Instruments and apparatus incorporating or working inconjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion	u	Nil	Nil	0%
	9032.89.20 00	--- Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of PCA/PWBs	u	Nil	Nil	0%
		--- Other, electrically operated:				
	9032.89.31 00	---- Automatic regulating voltage units (stabilizers)	u	Nil	Nil	0%
	9032.89.39 00	---- Other	u	Nil	Nil	0%
	9032.89.90 00	--- Other	u	Nil	Nil	0%
	9032.90	- Parts and accessories:				
	9032.90.10 00	-- Of goods of subheading 9032.89.10	kg	Nil	Nil	0%
	9032.90.20 00	-- Of goods of subheading 9032.89.20	kg	Nil	Nil	0%
	9032.90.30 00	-- Of other electrically operated goods	kg	Nil	Nil	0%
	9032.90.90 00	-- Other	kg	Nil	Nil	0%
90.33		Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.				
	9033.00.10	- For electrically operated equipment:				
	9033.00.10 10	-- For subheading 9021.40 and 9021.50	kg	Nil	Nil	0%
	9033.00.10 90	-- Other	kg	Nil	Nil	0%
	9033.00.20 00	- For non-electrically operated equipment	kg	Nil	Nil	0%

Chapter 91

Clocks and watches and parts thereof

Chapter 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);

(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 by 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.

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
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:				
	9101.11.00 00	- - With mechanical display only	u	Nil	Nil	0%
	9101.19.00 00	- - Other	u	Nil	Nil	0%
		- Other wrist-watches, whether or not incorporating a stop-watch				

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
		facility:				
	9101.21.00 00	-- With automatic winding	u	Nil	Nil	0%
	9101.29.00 00	-- Other	u	Nil	Nil	0%
		- Other:				
	9101.91.00 00	-- Electrically operated	u	Nil	Nil	0%
	9101.99.00 00	-- Other	u	Nil	Nil	0%
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:				
	9102.11.00 00	-- With mechanical display only	u	Nil	Nil	0%
	9102.12.00 00	-- With opto-electronic display only	u	Nil	Nil	0%
	9102.19.00 00	-- Other	u	Nil	Nil	0%
		- Other wrist-watches, whether or not incorporating a stop-watch facility:				
	9102.21.00 00	-- With automatic winding	u	Nil	Nil	0%
	9102.29.00 00	-- Other	u	Nil	Nil	0%
		- Other:				
	9102.91	-- Electrically operated:				
	9102.91.10 00	--- Stop-watches	u	Nil	Nil	0%
	9102.91.90 00	--- Other	u	Nil	Nil	0%
	9102.99.00 00	-- Other	u	Nil	Nil	0%
91.03		Clocks with watch movements, excluding clocks of heading 91.04.				
	9103.10.00 00	- Electrically operated	u	Nil	Nil	0%
	9103.90.00 00	- Other	u	Nil	Nil	0%
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.				
	9104.00.10 00	- For vehicles	u	Nil	Nil	0%
	9104.00.20 00	- For aircraft	u	Nil	Nil	0%
	9104.00.30 00	- For vessels	u	Nil	Nil	0%
	9104.00.90 00	- Other	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
91.05		Other clock.				
		- Alarm clocks:				
	9105.11.00 00	-- Electrically operated	u	Nil	Nil	0%
	9105.19.00 00	-- Other	u	Nil	Nil	0%
		- Wall clocks:				
	9105.21.00 00	-- Electrically operated	u	Nil	Nil	0%
	9105.29.00 00	-- Other	u	Nil	Nil	0%
		- Other:				
	9105.91.00 00	-- Electrically operated	u	Nil	Nil	0%
	9105.99.00 00	-- Other	u	Nil	Nil	0%
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).				
	9106.10.00 00	- Time-registers; time-recorders	u	20%	Nil	0%
	9106.90.00	- Other:				
	9106.90.00 10	-- Parking meters	u	5%	Nil	0%
	9106.90.00 90	-- Other	u	35%	Nil	0%
91.07	9107.00.00 00	Time switches with clock or watch movement or with synchronous motor.	u	Nil	Nil	0%
91.08		Watch movements, complete and assembled.				
		- Electrically operated:				
	9108.11.00 00	-- With mechanical display only or with a device to which a mechanical display can be incorporated	u	Nil	Nil	0%
	9108.12.00 00	-- With opto-electronic display only	u	Nil	Nil	0%
	9108.19.00 00	-- Other	u	Nil	Nil	0%
	9108.20.00 00	- With automatic winding	u	Nil	Nil	0%
	9108.90.00 00	- Other	u	Nil	Nil	0%
91.09		Clock movements, complete and assembled.				
		- Electrically operated:				
	9109.11.00 00	-- Of alarm clocks	u	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
	9109.19.00 00	- - Other	u	Nil	Nil	0%
	9109.90.00 00	- Other	u	Nil	Nil	0%
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:				
	9110.11.00 00	- - Complete movements, unassembled or partly assembled (movement sets)	u	Nil	Nil	0%
	9110.12.00 00	- - Incomplete movements, assembled	kg	Nil	Nil	0%
	9110.19.00 00	- - Rough movements	kg	Nil	Nil	0%
	9110.90.00 00	- Other	kg	Nil	Nil	0%
91.11		Watch cases and parts thereof.				
	9111.10.00 00	- Cases of precious metal or of metal clad with precious metal	u	Nil	Nil	0%
	9111.20.00 00	- Cases of base metal, whether or not gold- or silver-plated	u	Nil	Nil	0%
	9111.80.00 00	- Other cases	u	Nil	Nil	0%
	9111.90.00 00	- Parts	kg	Nil	Nil	0%
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.				
	9112.20.00 00	- Cases	u	Nil	Nil	0%
	9112.90.00 00	- Parts	kg	Nil	Nil	0%
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.				
	9113.10.00 00	- Of precious metal or of metal clad with precious metal	kg	Nil	Nil	0%
	9113.20.00 00	- Of base metal, whether or not gold- or silver-plated	kg	Nil	Nil	0%
	9113.90.00	- Other:				
	9113.90.00 10	- - Of plastics	kg	Nil	Nil	0%
	9113.90.00 20	- - Of leather	kg	Nil	Nil	0%
	9113.90.00 30	- - Of textile materials	kg	Nil	Nil	0%
	9113.90.00 90	- - Other	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
91.14		Other clock or watch parts.				
	9114.10.00 00	- Springs, including hair-springs	kg	Nil	Nil	0%
	9114.20.00 00	- Jewels	kg	Nil	Nil	0%
	9114.30.00 00	- Dials	kg	Nil	Nil	0%
	9114.40.00 00	- Plates and bridges	kg	Nil	Nil	0%
	9114.90.00 00	- Other	kg	Nil	Nil	0%

Chapter 92

Musical instruments; parts and accessories of such articles

Chapter 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

(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.

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.				
	9201.10.00 00	- Upright pianos	u	15%	Nil	0%
	9201.20.00 00	- Grand pianos	u	Nil	Nil	0%
	9201.90.00 00	- Other	u	Nil	Nil	0%
92.02		Other string musical instruments (for example, guitars, violins, harps).				
	9202.10.00 00	- Played with a bow	u	Nil	Nil	0%
	9202.90.00 00	- Other	u	Nil	Nil	0%
92.05		Other wind musical instruments (for example, clarinets, trumpets, bagpipes).				
	9205.10.00 00	- Brass-wind instruments	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9205.90	- Other:				
	9205.90.10 00	-- Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	u	Nil	Nil	0%
	9205.90.90 00	-- Other	u	Nil	Nil	0%
92.06	9206.00.00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	u	Nil	Nil	0%
92.07		Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).				
	9207.10.00 00	- Keyboard instruments, other than accordions	u	Nil	Nil	0%
	9207.90.00 00	- Other	u	Nil	Nil	0%
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.				
	9208.10.00 00	- Musical boxes	u	Nil	Nil	0%
	9208.90	- Other:				
	9208.90.10 00	-- Decoy calls, call horns and other mouth-blown sound signalling instruments	u	Nil	Nil	0%
	9208.90.90 00	-- Other	u	Nil	Nil	0%
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.				
	9209.30.00 00	- Musical instrument strings	kg	Nil	Nil	0%
	9209.91	- Others:				
	9209.91.10 00	-- Parts and accessories for pianos:				
	9209.91.10 00	--- Strung backs, keyboards and metal frames for upright pianos	kg	6%	Nil	0%
	9209.91.90 00	--- Other	kg	6%	Nil	0%
	9209.92.00 00	-- Parts and accessories for the musical instruments of heading 92.02	kg	Nil	Nil	0%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
	9209.94.00 00	-- Parts and accessories for the musical instruments of heading 92.07	kg	Nil	Nil	0%
	9209.99.00 00	-- Other	kg	Nil	Nil	0%

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Chapter 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 and 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 (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93.07				
		- Artillery weapons (for example, guns, howitzers and mortars):				
	9301.11.00 00	- - Self-propelled	u	5%	Nil	N.O.
	9301.19.00 00	- - Other	u	5%	Nil	N.O.
	9301.20.00 00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	u	5%	Nil	N.O.
	9301.90.00 00	- Other	u	5%	Nil	N.O.
93.02	9302.00.00 00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	u	30%	Nil	N.O.
93.03		Other firearms and similar devices which operate by the 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-				

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
		throwing guns).				
	9303.10.00 00	- Muzzle-loading firearms	u	30%	Nil	N.O.
	9303.20	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles:				
	9303.20.10 00	- - Hunting shotguns	u	30%	Nil	N.O.
	9303.20.90 00	- - Other	u	30%	Nil	N.O.
	9303.30	- Other sporting, hunting or target-shooting rifles:				
	9303.30.10 00	- - Hunting rifles	u	30%	Nil	N.O.
	9303.30.90 00	- - Other	u	30%	Nil	N.O.
	9303.90.00 00	- Other	u	30%	Nil	N.O.
93.04		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.				
	9304.00.10 00	- Air guns, operating at a pressure of less than 7 kgf/cm ²	u	30%	Nil	N.O.
	9304.00.90 00	- Other	u	30%	Nil	N.O.
93.05		Parts and accessories of articles of headings 93.01 to 93.04.				
	9305.10.00 00	- Of revolvers or pistols	kg	5%	Nil	N.O.
		- Of shotguns or rifles of heading 93.03:				
	9305.21	- - Shotgun barrels:				
	9305.21.10 00	- - - Of hunting shotguns	kg	5%	Nil	N.O.
	9305.21.90 00	- - - Other	kg	5%	Nil	N.O.
	9305.29	- - Other:				
	9305.29.10 00	- - - Of hunting shotguns	kg	5%	Nil	N.O.
	9305.29.90 00	- - - Other	kg	5%	Nil	N.O.
		- Other:				
	9305.91.00	- - Of military weapons of heading 93.01:				
	9305.91.00 10	- - - Of leather	kg	30%	Nil	N.O.
	9305.91.00 20	- - - Of textile material	kg	30%	Nil	N.O.
	9305.91.10 90	- - - Other	kg	5%	Nil	N.O.
	9305.99	- - Other:				
	9305.99.10	- - - Of goods of subheading 9304.00.90:				
	9305.99.10 10	- - - - Of leather	kg	30%	Nil	N.O.
	9305.99.10 20	- - - - Of textile material	kg	30%	Nil	N.O.

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9305.99.10 90	---- Other	kg	5%	Nil	N.O.
	9305.99.90	--- Other:				
	9305.99.90 10	---- Of leather	kg	30%	Nil	N.O.
	9305.99.90 20	---- Of textile material	kg	30%	Nil	N.O.
	9305.99.90 90	---- Other	kg	5%	Nil	N.O.
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:				
	9306.21.00 00	-- Cartridges	kg	5%	Nil	N.O.
	9306.29.00 00	-- Other	kg	5%	Nil	N.O.
	9306.30	- Other cartridges and parts thereof:				
	9306.30.10	-- For revolvers and pistols of heading 93.02 :				
	9306.30.10 10	---“.22” cartridges	kg	5%	Nil	N.O.
	9306.30.10 20	--- For sporting, hunting or target shooting	kg	5%	Nil	N.O.
	9306.30.10 90	--- Other	kg	Nil	Nil	N.O.
	9306.30.20 00	-- Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	kg	Nil	Nil	N.O.
	9306.30.90	-- Other:				
	9306.30.90 10	---“.22” cartridges	kg	5%	Nil	N.O.
	9306.30.90 20	--- For sporting, hunting or target shooting	kg	5%	Nil	N.O.
	9306.30.90 90	--- Other	kg	Nil	Nil	N.O.
	9306.90.00 00	- Other	kg	Nil	Nil	N.O.
93.07	9307.00.00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	kg	5%	Nil	N.O.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Chapter 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 lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 to 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (i) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (j) Articles of Chapter 91 (for example, clocks and clock cases); or

- (k) Toy furniture or toy lamps or 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 electric garlands) such as Chinese lanterns (heading 95.05).

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 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.

RATE OF DUTY

Heading	Tariff Code	Description	Unit of Quantity	Import	Export	CEPT
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(1)	(2)	(3)	(4)	(5)	(6)	(7)
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.					
	9401.10.00	00 - Seats of a kind used for aircraft	u	Nil	Nil	0%
	9401.20.00	00 - Seats of a kind used for motor vehicles	u	30%	Nil	0%
	9401.30.00	00 - Swivel seats with variable height adjustment	u	Nil	Nil	0%
	9401.40.00	00 - Seats other than garden seats or camping equipment, convertible into beds	u	Nil	Nil	0%
		- Seats of cane, osier, bamboo or similar materials:				
	9401.51.00	00 - - Of bamboo or rattan	u	Nil	Nil	0%
	9401.59.00	00 - - Other	u	Nil	Nil	0%
		- Other seats, with wooden frames:				
	9401.61.00	00 - - Upholstered	u	Nil	Nil	0%
	9401.69.00	00 - - Other	u	Nil	Nil	0%
		- Other seats, with metal frames:				
	9401.71.00	00 - - Upholstered	u	Nil	Nil	0%
	9401.79.00	00 - - Other	u	Nil	Nil	0%
	9401.80	- Other seats:				
	9401.80.10	00 - - Baby walkers	u	Nil	Nil	0%
	9401.80.90	- - Other:				
	9401.80.90	11 - - - Of a kind used in parks, garden or vestibules, of worked monumental or building stone	u	Nil	Nil	0%
	9401.80.90	12 - - - Of a kind used in parks, garden or vestibules, of cement or concrete or of artificial stone	u	Nil	Nil	0%
	9401.80.90	13 - - - Of a kind used in parks, garden or vestibules, of asbestos-cement, of cellulose fibre-cement or the like	u	Nil	Nil	0%
	9401.80.90	14 - - - Of a kind used in parks, garden or vestibules, of ceramic	u	Nil	Nil	0%
	9401.80.90	19 - - - Other, of a kind used in parks, garden or vestibules	u	Nil	Nil	0%
	9401.80.90	90 - - - Other	u	Nil	Nil	0%
	9401.90	- Parts:				
	9401.90.10	00 - - Of aircraft seats	kg	Nil	Nil	0%
	9401.90.20	00 - - Of baby walkers	kg	Nil	Nil	0%
		- - Other:				
	9401.90.91	- - - Of goods of subheading 9401.20 or 9401.30:				
	9401.90.91	10 - - - - Of goods of subheading 9401.20	kg	20%	Nil	0%
	9401.90.91	20 - - - - Of goods of subheading 9401.30	kg	Nil	Nil	0%
	9401.90.99	00 - - - Other	kg	Nil	Nil	0%
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.					

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9402.10	- Dentists', barbers' or similar chairs and parts thereof:				
	9402.10.10 00	-- Dentists' chairs and parts thereof	kg	Nil	Nil	0%
	9402.10.30 00	-- Barbers' chairs and parts thereof	kg	Nil	Nil	0%
	9402.10.90 00	-- Other	kg	Nil	Nil	0%
	9402.90	- Other:				
	9402.90.10 00	-- Furniture specially designed for medical, surgical or veterinary purposes and parts thereof	kg	Nil	Nil	0%
	9402.90.90 00	-- Other	kg	Nil	Nil	0%
94.03		Other furniture and parts thereof.				
	9403.10.00 00	- Metal furniture of a kind used in offices	kg	Nil	Nil	0%
	9403.20.00	- Other metal furniture:				
	9403.20.00 10	-- Baby walker	kg	Nil	Nil	0%
	9403.20.00 20	-- Fume cupboard for use in medical laboratory	kg	Nil	Nil	0%
	9403.20.00 30	-- Pass through film hatch	kg	Nil	Nil	0%
	9403.20.00 90	-- Other	kg	Nil	Nil	0%
	9403.30.00 00	- Wooden furniture of a kind used in offices	u	Nil	Nil	0%
	9403.40.00 00	- Wooden furniture of a kind used in the kitchen	u	Nil	Nil	0%
	9403.50.00 00	- Wooden furniture of a kind used in the bedroom	u	Nil	Nil	0%
	9403.60.00	- Other wooden furniture:				
	9403.60.00 10	-- Baby walker	u	Nil	Nil	0%
	9403.60.00 20	-- Fume cupboard for use in medical laboratory	u	Nil	Nil	0%
	9403.60.00 90	-- Other	u	Nil	Nil	0%
	9403.70.00	- Furniture of plastics:				
	9403.70.00 10	-- Furniture of a kind used in offices	kg	Nil	Nil	0%
	9403.70.00 20	-- Baby walker	kg	Nil	Nil	0%
	9403.70.00 30	-- Fume cupboard for use in medical laboratory	kg	Nil	Nil	0%
	9403.70.00 90	-- Other	kg	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
		- Furniture of other materials, including cane, osier, bamboo or similar materials:				
	9403.81.00	-- Of bamboo or rattan:				
	9403.81.00 10	--- Of a kind used in parks, garden or vestibules	kg	Nil	Nil	0%
	9403.81.00 20	--- Fume cupboard for use in medical laboratory	kg	Nil	Nil	0%
	9403.81.00 30	--- Baby walker	kg	Nil	Nil	0%
	9403.81.00 90	--- Other	kg	Nil	Nil	0%
	9403.89.00	-- Other:				
	9403.89.00 10	--- Of a kind used in parks, garden or vestibules	kg	Nil	Nil	0%
	9403.89.00 20	--- Fume cupboard for use in medical laboratory	kg	Nil	Nil	0%
	9403.89.00 30	--- Baby walker	kg	Nil	Nil	0%
	9403.89.00 90	--- Other	kg	Nil	Nil	0%
	9403.90.00	- Parts:				
	9403.90.00 10	-- For baby walker	kg	Nil	Nil	0%
	9403.90.00 90	-- Other	kg	Nil	Nil	0%
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.				
	9404.10.00 00	- Mattress supports	kg	20%	Nil	0%
		- Mattresses:				
	9404.21.00 00	-- Of cellular rubber or plastics, whether or not covered	u	20%	Nil	0%
	9404.29	-- Of other materials:				
	9404.29.10 00	--- Mattress springs	u	20%	Nil	5%
	9404.29.20 00	--- Other, hyperthermia / hypothermia type	u	Nil	Nil	0%
	9404.29.90 00	--- Other	u	20%	Nil	5%
	9404.30.00 00	- Sleeping bags	u	20%	Nil	5%
	9404.90	- Other:				
	9404.90.10 00	-- Quilts, bedspreads and mattress-protectors	kg	20%	Nil	0%
	9404.90.90 00	-- Other	kg	20%	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
94.05		Lamps 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.				
	9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thorough fares:				
	9405.10.20 00	- - Surgical lamps	kg	20%	Nil	0%
	9405.10.30 00	- - Spotlights	kg	20%	Nil	0%
	9405.10.90	- - Other:				
	9405.10.90 10	- - - Fluorescent lamp fittings	kg	25%	Nil	0%
	9405.10.90 90	- - - Other	kg	20%	Nil	0%
	9405.20	- Electric table, desk, bedside or floor-standing lamps:				
	9405.20.10 00	- - Surgical lamps	kg	20%	Nil	0%
	9405.20.90 00	- - Other	kg	20%	Nil	0%
	9405.30.00 00	- Lighting sets of a kind used for Christmas trees	kg	5%	Nil	0%
	9405.40	- Other electric lamps and lighting fittings:				
	9405.40.10 00	- - Surgical lamps	kg	20%	Nil	0%
	9405.40.20 00	- - Searchlights	kg	5%	Nil	0%
	9405.40.40 00	- - Spotlights	kg	5%	Nil	0%
	9405.40.50 00	- - Of a kind used for lighting public open spaces or thoroughfares	kg	25%	Nil	0%
	9405.40.60 00	- - Other exterior lighting	kg	5%	Nil	0%
	9405.40.70 00	- - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships, or lighthouses, of base metal	kg	20%	Nil	5%
	9405.40.80 00	- - Pilot lamp assemblies for electrothermic domestic appliances of heading 85.16	kg	20%	Nil	5%
	9405.40.90	- - Other:				
	9405.40.90 10	- - - Fibreoptic operation headlight	kg	Nil	Nil	0%
	9405.40.90 90	- - - Other	kg	20%	Nil	5%
	9405.50	- Non-electrical lamps and lighting fittings:				
		- - Of oil-burning type:				
	9405.50.11 00	- - - Of brass of a kind used for religious rites	kg	Nil	Nil	0%
	9405.50.19	- - - Other:				
	9405.50.19 10	- - - - Pressure type	kg	15%	Nil	5%
	9405.50.19 90	- - - - Other	kg	15%	Nil	5%
	9405.50.40 00	- - Hurricane lamps	kg	5%	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9405.50.90 00	-- Other	kg	5%	Nil	0%
	9405.60	- Illuminated signs, illuminated name-plates and the like:				
	9405.60.10 00	-- Property protection warning signs, street name signs, road and traffic signs	kg	20%	Nil	5%
	9405.60.90 00	-- Other	kg	20%	Nil	5%
	9405.91	- Parts:				
	9405.91.10 00	-- Of glass:				
	9405.91.10 00	--- For surgical lamps	kg	20%	Nil	5%
	9405.91.20 00	--- For spotlights	kg	5%	Nil	0%
	9405.91.40 00	--- Glass globes and chimneys for other lamps or lanterns	kg	20%	Nil	5%
	9405.91.90	--- Other:				
	9405.91.90 10	---- For searchlights	kg	5%	Nil	5%
	9405.91.90 90	---- Other	kg	20%	Nil	5%
	9405.92	-- Of plastics:				
	9405.92.10 00	--- For surgical lamps	kg	20%	Nil	5%
	9405.92.20 00	--- For spotlights	kg	5%	Nil	0%
	9405.92.90	--- Other:				
	9405.92.90 10	---- Searchlights	kg	5%	Nil	0%
	9405.92.90 20	---- Lampshades	kg	20%	Nil	5%
	9405.92.90 90	---- Other	kg	20%	Nil	5%
	9405.99	-- Other:				
	9405.99.10 00	--- Lampshades of textile materials	kg	20%	Nil	0%
	9405.99.90 00	--- Other:				
	9405.99.90 10	---- Lampshades of other material	kg	20%	Nil	5%
	9405.99.90 20	---- For searchlights and sportlights	kg	5%	Nil	0%
	9405.99.90 31	---- For non-electrical lamps and lighting fittings, of oil-burning type	kg	15%	Nil	5%
	9405.99.90 32	---- For non-electrical lamps and lighting fittings, of other than oil-burning type	kg	5%	Nil	0%
	9405.99.90 91	---- Other, of ceramic	kg	20%	Nil	5%
	9405.99.90 92	---- Other, of metal	kg	20%	Nil	5%
	9405.99.90 99	---- Other	kg	5%	Nil	0%
94.06		Prefabricated buildings.				
	9406.00.10 00	- Greenhouses fitted with mechanical or thermal equipment	kg	5%	Nil	0%
	9406.00.92 00	- Other prefabricated buildings:				
	9406.00.92 00	-- Of wood	kg	25%	Nil	5%

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	RATE OF DUTY		
				Import (5)	Export (6)	CEPT (7)
	9406.00.94 00	-- Of iron or steel	kg	20%	Nil	5%
	9406.00.99	-- Other:				
	9406.00.99 10	--- Of plastics	kg	30%	Nil	5%
	9406.00.99 20	--- Of cement, of concrete or of artificial stone	kg	10%	Nil	0%
	9406.00.99 30	--- Of aluminium	kg	30%	Nil	5%
	9406.00.99 90	--- Other	kg	5%	Nil	0%

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Chapter Notes.

1.- This Chapter does not cover:

- (a) Candles (heading 34.06);
 - (b) Fireworks or other pyrotechnic articles of heading 36.04;
 - (c) Yarns, monofilaments, 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) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
 - (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);
 - (i) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (j) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (k) Bells, gongs or the like of heading 83.06;
 - (l) 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) or radio remote control apparatus (heading 85.26);
 - (m) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (n) Children's bicycles (heading 87.12);
 - (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (p) Spectacles, goggles and the like, for sports or outdoor games (heading 90.04);
 - (q) Decoy calls or whistles (heading 92.08);
 - (r) Arms or other articles of Chapter 93;
 - (s) Electric garlands of all kinds (heading 94.05);
 - (t) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (u) 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, with cannot be considered as sets under the term of General 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)

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
95.03		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.				
	9503.00.10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages:				
	9503.00.10 10	- - Tricycles	kg	Nil	Nil	0%
	9503.00.10 20	- - Other wheeled toys; dolls' carriages	kg	Nil	Nil	0%
	9503.00.10 30	- - Parts of tricycles	kg	20%	Nil	0%
	9503.00.10 40	- - Spokes and nipples of subheading 9503.00.10 20	kg	20%	Nil	0%
	9503.00.10 90	- - Other, parts of subheading 9503.00.10 20	kg	5%	Nil	0%
		- Dolls:				
	9503.00.21 00	- - Dolls, whether or not dressed	u	5%	Nil	0%
		- - Parts and accessories:				
	9503.00.22 00	- - - Garments and garment accessories, footwear and headgear	kg	5%	Nil	0%
	9503.00.29 00	- - - Other	kg	5%	Nil	0%
	9503.00.30 00	- Electric trains, including tracks, signals and other accessories therefor	kg	5%	Nil	0%
		- Reduced size ("scale") models and similar recreational models, working or not:				
	9503.00.41 00	- - Model aircraft assembly kits	kg	5%	Nil	0%
	9503.00.49 00	- - Other	kg	5%	Nil	0%
	9503.00.50 00	- Other construction sets and constructional toys, of materials other than plastics	kg	5%	Nil	0%
	9503.00.60 00	- Stuffed toys representing animals or non-human creatures	kg	5%	Nil	0%
		- Puzzles of all kinds:				
	9503.00.71 00	- - Jigsaw or picture puzzles	u	5%	Nil	0%
	9503.00.79 00	- - Other	u	5%	Nil	0%
		- Other:				
	9503.00.91 00	- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets; toy counting frames (abaci); toy sewing machines; toy typewriters	u	5%	Nil	0%
	9503.00.92 00	- - Skipping ropes	u	5%	Nil	0%
	9503.00.93 00	- - Marbles	u	5%	Nil	0%
	9503.00.99 00	- - Other	u	5%	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
95.04		Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.				
	9504.10.00 00	- Video games of a kind used with a television receiver	kg	5%	Nil	0%
	9504.20	- Articles and accessories for billiards of all kinds:				
	9504.20.20 00	-- Tables for billiards of all kinds	kg	30%	Nil	0%
	9504.20.90	-- Others:				
	9504.20.90 10	--- Billiard chucks	kg	15%	Nil	0%
	9504.20.90 90	--- Other	kg	30%	Nil	0%
	9504.30.00	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment:				
	9504.30.00 10	-- Pintable, slot machine and the like	u	30%	Nil	0%
	9504.30.00 91	-- Other, of wood or paper or plastics	u	25%	Nil	0%
	9504.30.00 99	-- Other	u	5%	Nil	0%
	9504.40.00	- Playing cards:				
	9504.40.00 10	-- In packs of 4 suits of 13 cards each	u (pack)	10%	Nil	0%
	9504.40.00 20	-- Chinese, comprising of 112 cards per set	u (pack)	10%	Nil	0%
	9504.40.00 90	-- Other	u (pack)	10%	Nil	0%
	9504.90	- Other:				
	9504.90.10	-- Bowling requisites of all kinds:				
	9504.90.10 10	--- Bowling balls	u	Nil	Nil	0%
	9504.90.10 91	--- Other, of wood or paper or plastics	u	Nil	Nil	0%
	9504.90.10 99	--- Other	u	Nil	Nil	0%
	9504.90.20	-- Darts and parts and accessories of darts:				
	9504.90.20 10	--- Of wood or paper or plastics	u	30%	Nil	0%
	9504.90.20 90	--- Other	u	10%	Nil	0%
		-- Gambling equipment and paraphernalia:				
	9504.90.31	--- Tables designed for use with casino games:				
	9504.90.31 10	---- Of wood or plastics	u	30%	Nil	0%
	9504.90.31 90	---- Other	u	10%	Nil	0%
	9504.90.39	--- Other:				
	9504.90.39 10	---- Mahjong tiles, in packs of 4 suits of 13 tiles each, of plastics	u	20%	Nil	0%
	9504.90.39 20	---- Mahjong tiles, of wood or paper or plastics	u	20%	Nil	0%
	9504.90.39 30	---- Mahjong tiles, of other material	u	5%	Nil	0%
	9504.90.39 91	---- Other, of wood or paper or plastics	u	30%	Nil	0%
	9504.90.39 99	---- Other	u	10%	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
		-- Other :				
	9504.90.91	--- Tables designed for games :				
	9504.90.91 10	---- Of wood or plastics	u	30%	Nil	0%
	9504.90.91 90	---- Other	u	10%	Nil	0%
	9504.90.99	--- Other :				
	9504.90.99 10	---- Of wood or paper or plastics	u	30%	Nil	0%
	9504.90.99 90	---- Other	u	10%	Nil	0%
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.				
	9505.10.00 00	- Articles for Christmas festivities	kg	5%	Nil	0%
	9505.90.00 00	- Other	kg	5%	Nil	0%
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:				
	9506.11.00 00	-- Skis	2u	Nil	Nil	0%
	9506.12.00 00	-- Ski-fastenings (ski-bindings)	kg	Nil	Nil	0%
	9506.19.00 00	-- Other	kg	Nil	Nil	0%
		- Water-skis, surf-boards, sailboards and other water-sport equipment:				
	9506.21.00 00	-- Sailboards	u	Nil	Nil	0%
	9506.29.00 00	-- Other	u	Nil	Nil	0%
		- Golf clubs and other golf equipment:				
	9506.31.00 00	-- Clubs, complete	u	Nil	Nil	0%
	9506.32.00 00	-- Balls	u	10%	Nil	0%
	9506.39.00 00	-- Other	kg	Nil	Nil	0%
	9506.40	- Articles and equipment for table-tennis:				
	9506.40.10 00	-- Tables	kg	20%	Nil	0%
	9506.40.90 00	-- Other	kg	Nil	Nil	0%
		- Tennis, badminton or similar rackets, whether or not strung:				
	9506.51.00 00	-- Lawn-tennis rackets, whether or not strung	u	Nil	Nil	0%
	9506.59.00 00	-- Other	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
		- Balls, other than golf balls and table-tennis balls:				
	9506.61.00 00	- - Lawn-tennis balls	u	Nil	Nil	0%
	9506.62.00 00	- - Inflatable	u	Nil	Nil	0%
	9506.69.00 00	- - Other	u	Nil	Nil	0%
	9506.70.00 00	- Ice skates and roller skates, including skating boots with skates attached	2u	Nil	Nil	0%
		- Other:				
	9506.91.00 00	- - Articles and equipment for general physical exercise, gymnastics or athletics	kg	Nil	Nil	0%
	9506.99	- - Other:				
	9506.99.20 00	- - - Bows and arrows for archery; crossbows	u	Nil	Nil	0%
	9506.99.30 00	- - - Nets, cricket pads and shin guards	u	Nil	Nil	0%
	9506.99.50 00	- - - Other articles and equipment for football, field hockey, tennis, badminton, deck tennis, volleyball, basketball or cricket	u	Nil	Nil	0%
	9506.99.90 00	- - - Other	u	Nil	Nil	0%
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.				
	9507.10.00 00	- Fishing rods	u	Nil	Nil	0%
	9507.20.00 00	- Fish-hooks, whether or not snelled	kg	Nil	Nil	0%
	9507.30.00 00	- Fishing reels	u	Nil	Nil	0%
	9507.90.00 00	- Other	u	Nil	Nil	0%
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.				
	9508.10.00 00	- Travelling circuses and travelling menageries	kg	30%	Nil	0%
	9508.90.00 00	- Other	kg	30%	Nil	0%

Chapter 96

Miscellaneous manufactured articles

Chapter 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);
- (i) Articles of Chapter 93 (arms and parts thereof);
- (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

- (k) Articles of Chapter 95 (toys, games, sports requisites); or
- (l) 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.

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
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).				
	9601.10.00	- Worked ivory and articles of ivory:				
	9601.10.00 10	-- Cigar, cigarette cases or tobacco jars	kg	15%	Nil	0%
	9601.10.00 20	-- Household ornamental articles	kg	15%	Nil	0%
	9601.10.00 90	-- Other	kg	5%	Nil	0%
	9601.90	- Other:				
	9601.90.10	-- Worked mother-of-pearl or tortoise-shell and articles of the foregoing:				
	9601.90.10 10	--- Cigar, cigarette cases or tobacco jars	kg	15%	Nil	0%
	9601.90.10 20	--- Household ornamental articles	kg	15%	Nil	0%
	9601.90.10 90	--- Other	kg	5%	Nil	0%
	9601.90.90	-- Other:				
	9601.90.90 10	--- Cigar, cigarette cases or tobacco jars	kg	15%	Nil	0%
	9601.90.90 20	--- Household ornamental articles	kg	15%	Nil	0%
	9601.90.90 90	--- Other	kg	5%	Nil	0%
96.02		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.				
	9602.00.10 00	- Gelatin capsules for pharmaceutical products	kg	5%	Nil	0%
	9602.00.20	- Cigar or cigarette cases, tobacco jars and household ornamental articles:				
	9602.00.20 10	-- Cigar, cigarette cases or tobacco jars	kg	15%	Nil	0%
	9602.00.20 20	-- Household ornamental articles	kg	15%	Nil	0%
	9602.00.90 00	- Other	kg	5%	Nil	0%
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).				

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:				
	9603.10.10 00	- - Brushes	u	15%	Nil	0%
	9603.10.20 00	- - Brooms	u	15%	Nil	0%
		- 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:				
	9603.21.00 00	- - Tooth brushes, including dental-plate brushes	u	20%	Nil	0%
	9603.29.00	- - Other:				
	9603.29.00 10	- - - Toilet brushes	u	15%	Nil	0%
	9603.29.00 90	- - - Other	u	15%	Nil	0%
	9603.30.00 00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	u	5%	Nil	0%
	9603.40.00 00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	u	15%	Nil	0%
	9603.50.00 00	- Other brushes constituting parts of machines, appliances or vehicles	u	15%	Nil	0%
	9603.90	- Other:				
	9603.90.10 00	- - Prepared knots and tufts for broom or brush making	u	15%	Nil	0%
	9603.90.20 00	- - Hand-operated mechanical floor sweepers, not motorised	u	Nil	Nil	0%
	9603.90.40	- - Other brushes:				
	9603.90.40 10	- - - Lavatory brushes	u	15%	Nil	0%
	9603.90.40 90	- - - Other	u	15%	Nil	0%
		- - Other:				
	9603.90.92 00	- - - Parts for goods of subheading 9603.90.20 00	u	5%	Nil	0%
	9603.90.99 00	- - - Other	u	15%	Nil	5%
96.04		Hand sieves and hand riddles.				
	9604.00.10 00	- Of metal	u	25%	Nil	5%
	9604.00.90 00	- Other	u	25%	Nil	5%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
96.05		Travel sets for personal toilet, sewing or shoe or clothes cleaning.				
	9605.00.10 00	- Personal toilet sets	u	5%	Nil	5%
	9605.00.90 00	- Other	u	5%	Nil	5%
96.06		Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.				
	9606.10.00	- Press-fasteners, snap-fasteners and press-studs and parts therefor:				
	9606.10.00 10	-- Of plastics	kg	30%	Nil	5%
	9606.10.00 90	-- Other	kg	5%	Nil	5%
		- Buttons:				
	9606.21.00 00	-- Of plastics, not covered with textile material	kg	25%	Nil	5%
	9606.22.00 00	-- Of base metal, not covered with textile material	kg	25%	Nil	5%
	9606.29.00 00	-- Other	kg	5%	Nil	5%
	9606.30.00	- Button moulds and other parts of buttons; button blanks:				
	9606.30.00 10	-- Of plastics	kg	25%	Nil	5%
	9606.30.00 90	-- Of other materials	kg	5%	Nil	5%
96.07		Slide fasteners and parts thereof.				
		- Slide fasteners:				
	9607.11.00 00	-- Fitted with chain scoops of base metal	kg	20%	Nil	5%
	9607.19.00 00	-- Other	kg	20%	Nil	5%
	9607.20.00	- Parts:				
	9607.20.00 10	-- Slide fastener chain, complete	kg	20%	Nil	5%
	9607.20.00 20	-- Slide fastener chain, single	kg	20%	Nil	5%
	9607.20.00 90	-- Other	kg	20%	Nil	5%
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.				
	9608.10	- Ball point pens:				
	9608.10.10 00	-- Of plastics	u	25%	Nil	5%
	9608.10.90 00	-- Other	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9608.20.00 00	- Felt tipped and other porous-tipped pens and markers	u	25%	Nil	5%
		- Fountain pens, stylograph pens and other pens:				
	9608.31.00 00	- - Indian ink drawing pens	u	15%	Nil	0%
	9608.39	- - Other:				
	9608.39.10 00	- - - Fountain pens	u	Nil	Nil	0%
	9608.39.90 00	- - - Other	u	15%	Nil	5%
	9608.40.00 00	- Propelling or sliding pencils	u	15%	Nil	0%
	9608.50.00 00	- Sets of articles from two or more of the foregoing subheadings	u	15%	Nil	0%
	9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir:				
	9608.60.10 00	- - Of plastics	u	25%	Nil	5%
	9608.60.90 00	- - Other	u	Nil	Nil	0%
		- Other:				
	9608.91	- - Pen nibs and nib points:				
	9608.91.10 00	- - - Of gold or gold-plated	u	Nil	Nil	0%
	9608.91.90 00	- - - Other	u	Nil	Nil	0%
	9608.99	- - Other:				
	9608.99.10 00	- - - Duplicating stylos	kg	Nil	Nil	0%
	9608.99.90	- - - Other:				
	9608.99.90 10	- - - - Pen holders and similar holders	kg	Nil	Nil	0%
	9608.99.90 21	- - - - Parts and fitting of ball point pens other than refill, of plastics	kg	25%	Nil	5%
	9608.99.90 29	- - - - Parts and fitting of ball point pens other than refill, of other materials	kg	Nil	Nil	0%
	9608.99.90 90	- - - - Other	kg	Nil	Nil	0%
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.				
	9609.10	- Pencils and crayons, with lead encased in a rigid sheath:				
	9609.10.10 00	- - Black pencils	kg	Nil	Nil	0%
	9609.10.90 00	- - Other	kg	Nil	Nil	0%
	9609.20.00 00	- Pencil leads, black or coloured	kg	Nil	Nil	0%
	9609.90	- Other:				
	9609.90.10 00	- - Slate pencils for school slates	kg	15%	Nil	0%
	9609.90.30 00	- - Pencils and crayons other than those of subheading 9609.10	kg	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9609.90.90	-- Other:				
	9609.90.90 10	--- Writing and drawing chalks	kg	30%	Nil	5%
	9609.90.90 90	--- Other	kg	15%	Nil	0%
96.10		Slates and boards, with writing or drawing surfaces, whether or not framed.				
	9610.00.10 00	- School slates	kg	Nil	Nil	0%
	9610.00.90 00	- Other	kg	Nil	Nil	0%
96.11	9611.00.00 00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks, and hand printing sets incorporating such composing sticks.				
			kg	Nil	Nil	0%
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.				
	9612.10	- Ribbons:				
	9612.10.10 00	-- Of textile fabric	u	20%	Nil	0%
	9612.10.90 00	-- Other	u	25%	Nil	5%
	9612.20.00 00	- Ink-pads	u	5%	Nil	5%
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.				
	9613.10	- Pocket lighters, gas fuelled, non-refillable:				
	9613.10.10 00	-- Of plastics	u	50%	Nil	5%
	9613.10.90 00	-- Other	u	Nil	Nil	0%
	9613.20	- Pocket lighters, gas fuelled, refillable:				
	9613.20.10 00	-- Of plastics	u	50%	Nil	5%
	9613.20.90 00	-- Other	u	Nil	Nil	0%
	9613.80	- Other lighters:				
	9613.80.10 00	-- Piezo-electric lighters for stoves and ranges	u	30%	Nil	5%
	9613.80.20 00	-- Cigarette lighters or table lighters of plastics	u	50%	Nil	5%
	9613.80.30 00	-- Cigarette lighters or table lighters, other than of plastics	u	Nil	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9613.80.90 00	-- Other	u	30%	Nil	5%
	9613.90	- Parts:				
	9613.90.10 00	-- Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel	kg	5%	Nil	0%
	9613.90.90	-- Other:				
	9613.90.90 10	--- Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquefied gases	kg	5%	Nil	5%
	9613.90.90 90	--- Other	kg	30%	Nil	5%
96.14		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.				
	9614.00.10 00	- Roughly shaped blocks of wood or root for the manufacture of pipes	u	30%	Nil	5%
	9614.00.90 00	- Other	kg	30%	Nil	5%
96.15		Combs, hair-slides and the like; hair pins, 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:				
	9615.11	-- Of hard rubber or plastics:				
	9615.11.10	--- Hair slides and the like :				
	9615.11.10 10	---- Of plastics	kg	25%	Nil	5%
	9615.11.10 20	---- Of hard rubber	kg	5%	Nil	5%
	9615.11.90	--- Other:				
	9615.11.90 10	---- Of plastics	kg	25%	Nil	5%
	9615.11.90 20	---- Of hard rubber	kg	5%	Nil	5%
	9615.19	-- Other:				
	9615.19.10 00	--- Hair slides and the like	kg	5%	Nil	5%
	9615.19.90 00	--- Other	kg	5%	Nil	5%
	9615.90	- Other:				
		-- Decorative hair pins:				
	9615.90.11 00	--- Of aluminium	kg	20%	Nil	5%
	9615.90.12 00	--- Of iron or steel	kg	5%	Nil	0%
	9615.90.19	--- Other:				
	9615.90.19 10	---- Of plastics	kg	25%	Nil	5%
	9615.90.19 90	---- Other	kg	10%	Nil	5%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9615.90.20	-- Parts:				
	9615.90.20 10	--- Of plastics	kg	25%	Nil	5%
	9615.90.20 20	--- Of aluminium	kg	20%	Nil	5%
	9615.90.20 30	--- Of iron or steel	kg	5%	Nil	0%
	9615.90.20 90	--- Other	kg	10%	Nil	5%
		-- Other:				
	9615.90.91 00	--- Of aluminium	kg	20%	Nil	5%
	9615.90.92 00	--- Of iron or steel	kg	5%	Nil	0%
	9615.90.99	--- Other:				
	9615.90.99 10	---- Of plastics	kg	25%	Nil	5%
	9615.90.99 90	---- Other	kg	10%	Nil	5%
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.				
	9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor:				
	9616.10.10 00	-- Sprays	kg	5%	Nil	0%
	9616.10.20 00	-- Mounts and heads of sprays	kg	5%	Nil	0%
	9616.20.00 00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	kg	20%	Nil	0%
96.17		Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.				
	9617.00.10 00	- Vacuum flasks and other vacuum vessels	kg	20%	Nil	0%
	9617.00.20 00	- Parts	kg	20%	Nil	0%
96.18	9618.00.00 00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	kg	5%	Nil	0%

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

Chapter 97

Works of art, collectors' pieces, and antiques

Chapter 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.- 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.
- 3.- 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.
- 4.- (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.
- 5.- 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.

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
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 and similar decorative plaques.				
	9701.10.00 00	- Paintings, drawings and pastels	u	Nil	Nil	0%
	9701.90	- Other:				
	9701.90.10	- - Of cut flowers, flower buds, foliage, branches or other parts of plants, of plastics, paper or base metal:				
	9701.90.10 10	- - - Of twigs, leaves or flowers	kg	5%	Nil	0%
	9701.90.10 20	- - - Of plastics	kg	5%	Nil	0%
	9701.90.10 90	- - - Other	kg	5%	Nil	0%

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
	9701.90.20 00	-- Of natural cork	kg	5%	Nil	0%
	9701.90.90	-- Other:				
	9701.90.90 10	--- Of twigs, leaves or flowers	kg	5%	Nil	0%
	9701.90.90 20	--- Of textile material	kg	30%	Nil	5%
	9701.90.90 30	--- Of plastics	kg	5%	Nil	5%
	9701.90.90 90	--- Other	kg	5%	Nil	5%
97.02	9702.00.00 00	Original engravings, prints and lithographs.	u	Nil	Nil	0%
97.03	9703.00.00 00	Original sculptures and statuary, in any material.	u	Nil	Nil	0%
97.04		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.				
	9704.00.10 00	- Postage or revenue stamps	kg	Nil	Nil	0%
	9704.00.90 00	- Other	kg	Nil	Nil	0%
97.05	9705.00.00 00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	kg	Nil	Nil	0%
97.06	9706.00.00 00	Antiques of an age exceeding one hundred years.	kg	Nil	Nil	0%

Chapter 98

Special Provisions

National Notes.

1.- For the purposes of subheading 9800.00.00 40, the expression “used personal effects” applies only to portable articles meeting the following conditions:

- (a) that the said articles are imported on his peron or in his luggage;
- (b) that the said articles have been in the regular and private use of the person for such period prior to their importation as the proper officer of customs may in each case, require; and
- (c) that the said articles are imported for his regular and private use.

2.- For the purposes of subheading 9800.00.00 50, th expression “used household effects” applies only to used household belongings or property of the importer meeting the following conditions:

- (a) that the importer is the owner of the household effects in question;
- (b) that they have been in his possession and used for a period of not less than three months;

(c) that the importer will not dispose of them within three months from the date of import; and

(d) that the importer is changing his place of residence from a place outside the Federation to a place within the Federation.

3.- For the purposes of subheading 9800.00.00 60, the expression “trade samples” applies only to goods or articles of negligible commercial value as accepted by the proper officer of customs and that they are not for sale.

4.- For the purpose of subheading 9800.00.00 70, the expression “ship’s spares” applies only to goods or articles intended for incorporation in the ships, boats or other vessels for the purposes of their construction, repair, maintenance or for fitting to or equipping such shipd, boats or other vessels and that the “spares” are imported solely to be used by such ships, boats or other vessels.

5.- For the purposes of subheading 9800.00.00 80, the expression “aircraft spares” applies only to goods or articles intended for incorporation in the aircraft for the purpose of their construction, repair, maintenance or for fitting to or equipping such aircraft and that the “spares” are imported solely to be used by such aircraft of an international nature departing to a destination outside the Federation.

RATE OF DUTY

Heading (1)	Tariff Code (2)	Description (3)	Unit of Quantity (4)	Import (5)	Export (6)	CEPT (7)
98.00	9800.00	Special provisions.				
	9800.00.00 10	- Mail bags	u	Nil	Nil	0%
	9800.00.00 20	- Coffins containing human corpses	u	Nil	Nil	0%
	9800.00.00 30	- Urns containing human ashes	u	Nil	Nil	0%
	9800.00.00 40	- Used personal effects	kg	Nil	Nil	0%
	9800.00.00 50	- Used household effects	kg	Nil	Nil	0%
	9800.00.00 60	- Trade samples	kg	Nil	Nil	0%
	9800.00.00 70	- Ship's spares	kg	Nil	Nil	0%
	9800.00.00 80	- Aircraft spares	kg	Nil	Nil	0%