

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included:		
		Supported catalysts:		
3815.11.00	..	With nickel or nickel compounds as the active substance	Free	Free
3815.12.00	..	With precious metal or precious metal compounds as the active substance	Free	Free
3815.19.00	..	Other	Free	Free
3815.90		Other:		
3815.90.01	..	Compound catalysts	Free	Free
3815.90.09	..	Other	Free	Free
38.16				
3816.00.00	Kg	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	Free	Free
38.17				
3817.00.00	..	Mixed alkylbenzenes and mixed alkylnapthalenes, other than those of heading 27.07 or 29.02	Free	Free
38.18				
3818.00.00	..	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Free	Free
38.19				
3819.00.00	..	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	Free	Free
38.20				
3820.00.00	..	Anti-freezing preparations and prepared de-icing fluids	Free	Free
38.21				
3821.00.00	..	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Free	Free
38.22				

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3822.00		Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials:		
		On a backing of paper:		
3822.00.10	Kg	In rolls or sheets	Free	Free
3822.00.20	..	Other	Free	Free
3822.00.50	..	On a backing of plastics	Free	Free
3822.00.90	..	Other	Free	Free
38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
		Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.11.00	Kg	Stearic acid	Free	Free
3823.12.00	Kg	Oleic acid	Free	Free
3823.13.00	Kg	Tall oil fatty acids	Free	Free
3823.19		Other:		
3823.19.10	Kg	Industrial monocarboxylic fatty acids	Free	Free
3823.19.90	Kg	Other	Free	Free
3823.70.00	ltr	Industrial fatty alcohols	Free	Free
38.24		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
3824.10.00	..	Prepared binders for foundry moulds or cores	Free	Free
3824.30.00	..	Non-agglomerated metal carbides mixed together or with metallic binders	Free	Free
3824.40.00	..	Prepared additives for cements, mortars or concretes	Free	Free
3824.50.00	..	Non-refractory mortars and concretes	Free	Free
3824.60.00	..	Sorbitol other than that of subheading 2905.44	Free	Free
		Mixtures containing halogenated derivatives of methane, ethane or propane:		
3824.71.00	Kg	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	Free	Free
3824.72.00	Kg	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	Free	Free
3824.73.00	Kg	Containing hydrobromofluorocarbons (HBFCs)	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
		Prepared binders for foundry moulds or cores, etc. <i>continued</i>		
		Mixtures containing halogenated derivatives, etc. <i>continued</i>		
3824.74.00	Kg	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	Free	Free
3824.75.00	Kg	Containing carbon tetrachloride	Free	Free
3824.76.00	Kg	Containing 1,1,1-trichloroethane (methyl chloroform)	Free	Free
3824.77.00	Kg	Containing bromomethane (methyl bromide) or bromochloromethane	Free	Free
3824.78.00	Kg	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	Free	Free
3824.79.00	Kg	Other	Free	Free
		Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:		
3824.81.00	..	Containing oxirane	Free	Free
3824.82.00	..	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Free	Free
3824.83.00	..	Containing tris(2,3-dibromopropyl) phosphate	Free	Free
3824.90		Other:		
3824.90.10	..	Photo-mechanical engraving and photo lithographic preparations	Free	Free
3824.90.20	g	Saccharin and other synthetic sweetening substances in tablets or other dispensable forms	Free	Free
		Methanol (methyl alcohol) to which has been added ethyl ether, benzol or approved petroleum products, in such proportions as to make it suitable for use as a fuel in piston engines of motor vehicles or aircraft:		
3824.90.21	ltr	For further manufacture in a licensed manufacturing area	Free	Free
		Other:		
3824.90.25	ltr	Aviation spirit	Free	Free
3824.90.29	ltr	Other		Free
Free				
3824.90.30	ltr	Fusible ceramic firing testers	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3824.90.40	..	Fusel oil; ion exchangers; fire retardant preparations for timber; metal-workers surface-hardening and case-hardening preparations	Free	Free
3824.90.50	Kg	Mixed gases, liquefied or compressed	Free	Free
3824.90.60	ltr	Inorganic composite solvents	Free	Free
		Prepared binders for foundry moulds or cores, etc. continued		
		<i>Other continued</i>		
3824.90.70	..	Ammoniacal gas liquors and spent oxide produced in coal gas purification	Free	Free
3824.90.85	..	Chewing gum bases containing, in any proportion, chicle gum or other natural gums; dental porcelain powders; electrode paste, cream or liquid; ink removers and stencil correcting varnish put up in packings for retail sale	Free	Free
		Ethyl alcohol, blended with other substances and that can be used as a fuel for engines, other than blends of heading 22.07 or 27.10:		
3824.90.87	l ms	Blended with motor spirit	<i>Free</i>	<i>Free</i>
3824.90.89	ltr	Blended with other substances	Free	Free
		Ethyl alcohol, to which has been blended ethyl ether, benzol, or approved petroleum products in such proportions as may be approved by the Comptroller of the Cook Islands Customs Service and under such conditions as the Comptroller of the Cook Islands Customs Service may approve, other than blends of heading 22.07 or 27.10:		
3824.90.91	ltr	For manufacture in a licensed manufacturing area	Free	Free
		Other:		
3824.90.92	ltr	Aviation spirit	Free	Free
		Other:		
3824.90.93	l ms	Further blended with motor spirit and that can be used as a fuel for engines	<i>Free</i>	<i>Free</i>
3824.90.94	ltr	Further blended with diesel, biodiesel, or other substances and that can be used as a fuel for engines	Free	Free
3824.90.95	ltr	Other	<i>Free</i>	<i>Free</i>
3824.90.99	..	Other	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
38.25		Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter:		
3825.10.00	..	Municipal waste	Free	Free
3825.20.00	..	Sewage sludge	Free	Free
3825.30.00	..	Clinical waste	Free	Free
		Waste organic solvents:		
3825.41.00	..	Halogenated	Free	Free
3825.49.00	..	Other	Free	Free
3825.50.00	..	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	Free	Free
		Other wastes from chemical or allied industries:		
3825.61.00	..	Mainly containing organic constituents	Free	Free
3825.69.00	..	Other	Free	Free
3825.90.00	..	Other	Free	Free
38.26		Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals:		
3826.00.10	ltr	Not blended with other substances	<i>Free</i>	<i>Free</i>
3826.00.20	l ms	Blended with motor spirit		Free
Free				
3826.00.30	ltr	Blended with automotive diesel	Free	Free
3826.00.40	ltr	Blended with marine diesel	Free	Free
		Blended with ethyl alcohol:		
3826.00.50	ltr	To which has been blended ethyl ether, benzol, or approved petroleum products in such proportions as may be approved by the Comptroller of the Cook Islands Customs Service and under such conditions as the Comptroller of the Cook Islands Customs Service may approve, other than blends of heading 22.07 or 27.10	Free	Free
3826.00.60	ltr	Other	Free	Free
3826.00.90	ltr	Blended with other substances	Free	Free

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SECTION VII**Plastics and articles thereof; rubber and articles thereof****NOTES:**

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

Chapter 39**Plastics and articles thereof****NOTES:**

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

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

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

or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 39.18, the expression wall or ceiling coverings of plastics applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
10. In headings 39.20 and 39.21, the expression plates, sheets, film, foil and strip applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).
11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
 - (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
 - (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
 - (i) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

SUBHEADING NOTES:

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
 - (a) Where there is a subheading named Other in the same series:
 - (1) The designation in a subheading of a polymer by the prefix poly (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.
 - (2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.
 - (3) Chemically modified polymers are to be classified in the subheading named Other, provided that the chemically modified polymers are not more specifically covered by another subheading.
 - (4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named Other in the same series:

- (1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.
- (2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

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

2. For the purposes of subheading 3920.43, the term plasticisers includes secondary plasticisers.

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Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
39.01		I.- PRIMARY FORMS		
		Polymers of ethylene, in primary forms:		
3901.10.00	Kg	Polyethylene having a specific gravity of less than 0.94	Free	Free
3901.20.00	Kg	Polyethylene having a specific gravity of 0.94 or more	Free	Free
3901.30		Ethylene-vinyl acetate copolymers:		
3901.30.01	Kg	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	Free	Free
3901.30.09	Kg	Other	Free	Free
3901.90.00	Kg	Other	Free	Free
39.02		Polymers of propylene or of other olefins, in primary forms:		
3902.10.00	Kg	Polypropylene	Free	Free
3902.20.00	Kg	Polyisobutylene	Free	Free
3902.30.00	Kg	Propylene copolymers	Free	Free
3902.90.00	Kg	Other	Free	Free
39.03		Polymers of styrene, in primary forms:		
		Polystyrene:		
3903.11.00	Kg	Expansible	Free	Free
3903.19.00	Kg	Other	Free	Free
3903.20.00	Kg	Styrene-acrylonitrile (SAN) copolymers	Free	Free
3903.30.00		Acrylonitrile-butadiene-styrene (ABS) copolymers	Free	Free
	Kg	Acrylonitrile-butadiene-styrene (ABS) copolymers not mixed with any other substance		
	Kg	. . Other	Free	Free
3903.90		Other:		
3903.90.01	Kg	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3903.90.09	Kg	Other	Free	Free
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms:		
3904.10.00	Kg	Poly(vinyl chloride), not mixed with any other substances	Free	Free
		Other poly(vinyl chloride):		
3904.21.00	Kg	Non-plasticised	Free	Free
3904.22.00	Kg	Plasticised	Free	Free
3904.30.00	Kg	Vinyl chloride-vinyl acetate copolymers	Free	Free
		Polymers of vinyl chloride or of other halogenated, etc. <i>continued</i>		
3904.40.00	Kg	Other vinyl chloride copolymers	Free	Free
3904.50.00	Kg	Vinylidene chloride polymers	Free	Free
		Fluoro-polymers:		
3904.61.00	Kg	Polytetrafluoroethylene	Free	Free
3904.69.00	Kg	Other	Free	Free
3904.90.00	Kg	Other	Free	Free
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:		
		Poly(vinyl acetate):		
3905.12.00	Kg	In aqueous dispersion	Free	Free
3905.19.00	Kg	Other	Free	Free
		Vinyl acetate copolymers:		
3905.21.00	Kg	In aqueous dispersion	Free	Free
3905.29.00	Kg	Other	Free	Free
3905.30.00	Kg	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	Free	Free
		Other:		
3905.91.00	Kg	Copolymers	Free	Free
3905.99.00	Kg	Other	Free	Free
39.06		Acrylic polymers in primary forms:		
3906.10		Poly(methyl methacrylate):		
3906.10.01	Kg	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	Free	Free
3906.10.09	Kg	Other	Free	Free
3906.90		Other:		
3906.90.01	Kg	Liquids and pastes, including dispersions (emulsions and suspensions) and solutions	Free	Free
3906.90.09	Kg	Other	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:		
3907.10		Polyacetals:		
3907.10.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.10.09	Kg	Other	Free	Free
3907.20		Other polyethers:		
3907.20.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.20.09	Kg	Other	Free	Free
3907.30		Epoxide resins:		
3907.30.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.30.09	Kg	Other	Free	Free
3907.40		Polycarbonates:		
3907.40.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.40.09	Kg	Other	Free	Free
3907.50		Alkyd resins:		
3907.50.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.50.09	Kg	Other	Free	Free
3907.60		Poly(ethylene terephthalate):		
3907.60.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.60.09	Kg	Other	Free	Free
3907.70		Poly(lactic acid):		
3907.70.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.70.09	Kg	Other	Free	Free
		Polyacetals, other polyethers and epoxide resins, etc.		
		<i>continued</i>		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3907.91		Other polyesters:		
3907.91.01	Kg	Unsaturated: Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.91.09	Kg	Other	Free	Free
3907.99		Other:		
3907.99.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3907.99.09	Kg	Other	Free	Free
39.08		Polyamides in primary forms:		
3908.10		Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:		
3908.10.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3908.10.09	Kg	Other	Free	Free
3908.90		Other:		
3908.90.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3908.90.09	Kg	Other	Free	Free
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms:		
3909.10		Urea resins; thiourea resins:		
3909.10.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3909.10.09	Kg	Other	Free	Free
3909.20		Melamine resins:		
3909.20.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3909.20.09	Kg	Other	Free	Free
3909.30		Other amino-resins:		
3909.30.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3909.30.09	Kg	Other	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
Amino-resins, phenolic resins and polyurethanes, etc. <i>continued</i>				
3909.40		Phenolic resins:		
3909.40.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3909.40.09	Kg	Other	Free	Free
3909.50		Polyurethanes:		
3909.50.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3909.50.09	Kg	Other	Free	Free
39.10				
3910.00		Silicones in primary forms:		
3910.00.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3910.00.09	Kg	Other	Free	Free
39.11				
		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:		
3911.10.00	Kg	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	Free	Free
3911.90		Other:		
3911.90.01	Kg	Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms	Free	Free
3911.90.09	Kg	Other	Free	Free
39.12				
		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms:		
		Cellulose acetates:		
3912.11.00	Kg	Non-plasticised	Free	Free
3912.12.00	Kg	Plasticised	Free	Free
3912.20.00	Kg	Cellulose nitrates (including collodions)	Free	Free
		Cellulose ethers:		
3912.31.00	Kg	Carboxymethylcellulose and its salts	Free	Free
3912.39.00	Kg	Other	Free	Free
3912.90.00	Kg	Other	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:		
3913.10.00	Kg	Alginic acid, its salts and esters	Free	Free
3913.90.00	Kg	ñther	Free	Free
39.14		Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms	Free	Free
3914.00.00	Kg	II.- WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES		
39.15		Waste, parings and scrap, of plastics:		
3915.10.00	Kg	Of polymers of ethylene	Free	Free
3915.20.00	Kg	Of polymers of styrene	Free	Free
3915.30.00	Kg	Of polymers of vinyl chloride	Free	Free
3915.90.00	Kg	Of other plastics	Free	Free
39.16		Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics:		
3916.10.00	Kg	Of polymers of ethylene	Free	Free
3916.20.00	Kg	Of polymers of vinyl chloride	Free	Free
3916.90.00	Kg	Of other plastics	Free	Free
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics:		
3917.10		Artificial guts (sausage casings) of hardened protein or of cellulosic materials:		
3917.10.01	Kg	Of hardened proteins	Free	Free
3917.10.09	Kg	Of cellulosic materials	Free	Free
		Tubes, pipes and hoses, and fittings therefor, etc.ócontinued		
		Tubes, pipes and hoses, rigid:		
3917.21.00	Kg	Of polymers of ethylene	Free	Free
3917.22.00	Kg	Of polymers of propylene	Free	Free
3917.23.00	Kg	Of polymers of vinyl chloride	Free	Free
3917.29		Of other plastics:		
3917.29.01	Kg	Of hardened proteins	Free	Free
		Other:		
3917.29.11	Kg	Of polycarbonates	Free	Free
3917.29.19	Kg	Of acrylic polymers	Free	Free
3917.29.29	Kg	Of other plastics	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3917.31.00	Kg	Other tubes, pipes and hoses: Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa		
3917.32		Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.02	Kg	Sausage casings, unprinted	Free	Free
		Tubes, pipes and hoses, and fittings therefor, etc. <i>continued</i>		
		Other tubes, pipes and hoses <i>continued</i>		
		Other, not reinforced or otherwise combined with, etc. <i>continued</i>		
3917.32.08	Kg	Other	Free	Free
3917.33.00	Kg	Other, not reinforced or otherwise combined with other materials, with fittings	Free	Free
3917.39		Other:		
3917.39.02	Kg	Sausage casings, unprinted	Free	Free
3917.39.08	Kg	Other	Free	Free
		Tubes, pipes and hoses, and fittings therefor, etc. <i>continued</i>		
3917.40.00	Kg	Fittings	Free	Free
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter:		
3918.10		Of polymers of vinyl chloride: Floorcoverings:		
3918.10.01	m2	Underlay of cellular plastics	Free	Free
3918.10.09	m2	Other	Free	Free
3918.10.19	Kg	Other	Free	Free
3918.90		Of other plastics: Floorcoverings:		
3918.90.01	m2	Underlay of cellular plastics	Free	Free
3918.90.09	m2	Other	Free	Free
		Other:		
3918.90.11	Kg	Worked	Free	Free
		Floor coverings of plastics, whether or not, etc. <i>continued</i>		
		Of other plastics <i>continued</i>		
		Other <i>continued</i>		
		Other:		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3918.90.21	Kg	Self-adhesive	Free	Free
3918.90.31	Kg	Other: Of polycarbonates; of polyethylene terephthalate	Free	Free
3918.90.39	Kg	Of other plastics	Free	Free
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls	:	
3919.10		In rolls of a width not exceeding 20 cm:		
3919.10.01	m2	Of a thickness not exceeding 0.5 mm	Free	Free
3919.10.09	m2	Other	Free	Free
		Self-adhesive plates, sheets, film, foil, tape, strip, etc. <i>continued</i>		
3919.90	Other:			
3919.90.01	m2	Laminated fibre reinforced sheets	Free	Free
3919.90.09	m2	Other	Free	Free
39.20		Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:		
3920.10		Of polymers of ethylene:		
3920.10.01	m2	Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
		Other plates, sheets, film, foil and strip, of plastics, etc. <i>continued</i>		
		Of polymers of ethylene <i>continued</i>		
3920.10.09	Kg	Other	Free	Free
3920.20		Of polymers of propylene:		
		Biaxially oriented:		
3920.20.02	Kg	Printed	Free	Free
3920.20.05	Kg	Other	Free	Free
3920.20.09	m2	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	Free	Free
3920.20.29	Kg	Other	Free	Free
3920.30		Of polymers of styrene:		
3920.30.01	m2	Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
3920.30.09	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	Free	Free
		Other plates, sheets, film, foil and strip, of plastics, etc. <i>continued</i>		

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3920.30.29	Kg	Of polymers of styrene <i>continued</i> Other	Free	Free
3920.43.00	Kg	Of polymers of vinyl chloride: Containing by weight not less than 6% of plasticisers	Free	Free
3920.49		Other		
3920.49.11	m2	Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
3920.49.15	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	Free	Free
3920.49.19	Kg	Other	Free	Free
3920.51		Of acrylic polymers:		
3920.51.01	m2	Of poly(methyl methacrylate): Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
		Other plates, sheets, film, foil and strip, of plastics, etc. <i>continued</i>		
		Of acrylic polymers <i>continued</i>		
		Of poly(methyl methacrylate) <i>continued</i>		
3920.51.09	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	Free	Free
3920.51.29	Kg	Other	Free	Free
3920.59		Other:		
3920.59.01	m2	Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
3920.59.09	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	Free	Free
3920.59.29	Kg	Other	Free	Free
		Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61		Of polycarbonates:		
3920.61.01	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width, printed	Free	Free
3920.61.09	Kg	Other	Free	Free
3920.62		Of poly(ethylene terephthalate):		
3920.62.01	m2	Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
		Other plates, sheets, film, foil and strip, of plastics, etc. <i>continued</i>		
		Of polycarbonates, alkyd resins, polyallyl esters or, etc. <i>continued</i>		
		Of poly(ethylene terephthalate) <i>continued</i>		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3920.62.09	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width, printed	Free	Free
3920.62.19	Kg	Other	Free	Free
3920.63		Of unsaturated polyesters:		
3920.63.01	m2	Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
3920.63.09	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	Free	Free
3920.63.29	Kg	Other	Free	Free
3920.69		Of other polyesters:		
3920.69.01	m2	Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
3920.69.09	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	Free	Free
		Other plates, sheets, film, foil and strip, of plastics, etc. <i>continued</i>		
		Of polycarbonates, alkyd resins, polyallyl esters, etc. <i>continued</i>		
		Of other polyesters <i>continued</i>		
3920.69.29	Kg	Other	Free	Free
		Of cellulose or its chemical derivatives:		
3920.71.00	Kg	Of regenerated cellulose	Free	Free
3920.73.00	Kg	Of cellulose acetate		
3920.79		Of other cellulose derivatives:		
3920.79.01	Kg	Of vulcanised fibre	Free	Free
3920.79.09	Kg	Other	Free	Free
		Of other plastics:		
3920.91		Of poly(vinyl butyral):		
3920.91.01	m2	Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
3920.91.09	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	Free	Free
		Other plates, sheets, film, foil and strip, of plastics, etc. <i>continued</i>		
		Of other plastics <i>continued</i>		
		Of poly(vinyl butyral) <i>continued</i>		
3920.91.29	Kg	Other	Free	Free
3920.92		Of polyamides:		
3920.92.01	m2	Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
3920.92.09	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3920.92.29	Kg	Other	Free	Free
3920.93		Of amino-resins:		
3920.93.01	m2	Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
3920.93.09	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	Free	Free
3920.93.29	Kg	Other	Free	Free
		Other plates, sheets, film, foil and strip, of plastics, etc. <i>continued</i>		
		Of other plastics <i>continued</i>		
3920.94.00	m2	Of phenolic resins	Free	Free
3920.99		Of other plastics:		
3920.99.01	m2	Of a thickness not exceeding 0.5 mm and of a width not exceeding 20 cm	Free	Free
		Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width:		
3920.99.11	..	Of fluoro-polymers	Free	Free
3920.99.19	Kg	Of other plastics	Free	Free
3920.99.39	Kg	Other	Free	Free
39.21		Other plates, sheets, film, foil and strip, of plastics:		
		Cellular:		
3921.11		Of polymers of styrene:		
3921.11.01	Kg	In blocks of regular geometric shape	Free	Free
3921.11.09	Kg	Other	Free	Free
		Other plates, sheets, film, foil and strip, of plastics <i>continued</i>		
		Cellular <i>continued</i>		
3921.12.00	Kg	Of polymers of vinyl chloride	Free	Free
3921.13		Of polyurethanes:		
3921.13.01	Kg	In blocks of regular geometric shape	Free	Free
3921.13.09	Kg	Other	Free	Free
3921.14.00	Kg	Of regenerated cellulose	Free	Free
3921.19		Of other plastics:		
3921.19.01	Kg	In blocks of regular geometric shape	Free	Free
3921.19.09	Kg	Other	Free	Free
3921.90		Other:		
3921.90.01	Kg	Of a thickness not exceeding 0.25 mm and exceeding 20 cm in width	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
		Other plates, sheets, film, foil and strip, of plastics <i>continued</i>		
		<i>Other continued</i>		
		Other:		
3921.90.11	Kg	Laminated fibre reinforced sheets	Free	Free
3921.90.19	m2	Other	Free	Free
39.22		Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics:		
3922.10.00	No	Baths, shower-baths, sinks and wash-basins	Free	Free
3922.20.00	No.	Lavatory seats and covers	Free	Free
3922.90		Other:		
3922.90.01	No.	Urinals	Free	Free
3922.90.09	No	Other	Free	Free
39.23		Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics:		
3923.10		Boxes, cases, crates and similar articles: Not exceeding 5 litres capacity:		
3923.10.01	Hd	Nestable	Free	Free
3923.10.09	Hd	Non-nestable	Free	Free
		Exceeding 5 litres capacity:		
3923.10.11	Hd	Nestable	Free	Free
3923.10.19	Hd	Non-nestable	Free	Free
3923.21		Sacks and bags (including cones):		
		Of polymers of ethylene:		
3923.21.01	..	Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use	Free	Free
		Articles for the conveyance or packing of goods, etc. <i>continued</i>		
		<i>Sacks and bags (including cones) continued</i>		
		<i>Of polymers of ethylene continued</i>		
		Other:		
3923.21.15	Kg	Printed	Free	Free
3923.21.28	Kg	Other	Free	Free
3923.29		Of other plastics:		
3923.29.01	..	Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3923.29.15	Kg	Other: Printed	Free	Free
3923.29.28	Kg	Other	Free	Free
3923.30.00	Hd	Carboys, bottles, flasks and similar articles	Free	Free
3923.40.00	..	Spools, cops, bobbins and similar supports		
		Articles for the conveyance or packing of goods, etc. <i>continued</i>		
3923.50.00	Hd	Stoppers, lids, caps and other closures	Free	Free
3923.90		Other:		
3923.90.01	Hd	Collapsible tubes	Free	Free
3923.90.05	No.	Chilly bins	Free	Free
		Other:		
		Not exceeding 5 litres capacity:		
3923.90.12	Hd	Nestable	Free	Free
3923.90.18	Hd	Non-nestable	Free	Free
		Exceeding 5 litres capacity:		
3923.90.22	Hd	Nestable	Free	Free
3923.90.28	Hd	Non-nestable	Free	Free
39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics:		
3924.10		Tableware and kitchenware:		
3924.10.01	Kg	Chopsticks; handles for cutlery	Free	Free
3924.10.09	Kg	Other	Free	Free
3924.90	Other:			
3924.90.01	..	Toilet articles	Free	Free
3924.90.09	No	Other household articles	Free	Free
39.25		Builders ware of plastics, not elsewhere specified or included:		
3925.10.00	..	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	Free	Free
3925.20.00	No	Doors, windows and their frames and thresholds for doors	Free	Free
		Builders ware of plastics, not elsewhere specified or, etc. <i>continued</i>		
3925.30		Shutters, blinds (including Venetian blinds) and similar articles and parts thereof:		
3925.30.01	..	Sunblinds (other than Venetian blinds)	Free	Free
3925.30.09	..	Other	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3925.90.00	Kg	Other	Free	Free
39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14:		
3926.10		Office or school supplies:		
3926.10.10	..	Electronic stencils; erasers	Free	Free
3926.10.90	Kg	Other	Free	Free
3926.20		Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
3926.20.01	..	Braces, suspenders, garters, belts and the like	Free	Free
		Other articles of plastics and articles of other, etc. continued		
		Articles of apparel and clothing accessories, etc. continued		
3926.20.11	pr	Gloves, mittens and mitts	Free	Free
3926.20.23	No.	Coats and jackets	Free	Free
3926.20.32	No.	Trousers and leggings	Free	Free
		Other articles of plastics and articles of other, etc. continued		
		Articles of apparel and clothing accessories, etc. continued		
3926.20.42	No.	Combination garments of the one piece trouser/jacket type	Free	Free
3926.20.55	pr.	Shoulder pads	Free	Free
3926.20.62	No	Other	Free	Free
3926.30.00	..	Fittings for furniture, coachwork or the like	Free	Free
3926.40		Statuettes and other ornamental articles:		
3926.40.01	..	Nylon figurines	Free	Free
3926.40.09	..	Other	Free	Free
3926.90		Other:		
3926.90.01	..	Tarpaulins, awnings and camping goods	Free	Free
		Other articles of plastics and articles of other, etc. continued		
		Other continued		
3926.90.09	Kg	Washers, gaskets, jointings, seals and similar packings	Free	Free
3926.90.11	Kg	Laboratory, hygienic and pharmaceutical ware, whether or not graduated or calibrated	Free	Free
3926.90.19	Kg	Tubes and rods suited for the manufacture of fishing rods	Free	Free
3926.90.21	Hd	Clips, tags, rings and the like for the identification of animals, birds or fish	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
3926.90.29	..	Artificial eyes, other than those for human use; beads, not mounted, set or strung; sequins	Free	Free
3926.90.31	..	Contraceptives	Free	Free
3926.90.39	..	Crochet hooks; embroidery hoops; thimbles	Free	Free
3926.90.41	..	Hammers; striking faces for soft-faced hammers	Free	Free
3926.90.49	..	Lifesaving resuscitation tubes	Free	Free
3926.90.51	..	Non-mechanical fans and hand screens	Free	Free
3926.90.61	..	Profile shapes and articles of rectangular shape, worked beyond the stage of being merely surface- worked	Free	Free
3926.90.69	..	Other		
		* * *		

Chapter 40

Rubber and articles thereof

NOTES—

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

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

- (i) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
6. For the purposes of heading 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.
8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

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

* * *

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip:		
4001.10.00	Kg	– Natural rubber latex, whether or not pre-vulcanised	Free	Free
		– Natural rubber in other forms:		
4001.21.00	Kg	– – Smoked sheets	Free	Free
4001.22.00	Kg	– – Technically specified natural rubber (TSNR)	Free	Free
4001.29		– – Other:		
4001.29.01	Kg	– – – Creped	Free	Free
		– – – –	Other:	
4001.29.11	Kg	– – – – Uncompounded	Free	Free
4001.29.19	Kg	– – – – Other	Free	Free
4001.30		– Balata, gutta-percha, guayule, chicle and similar natural gums:		
4001.30.01	Kg	– – Uncompounded	Free	Free
4001.30.09	Kg	– – Other	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip:		
		– Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11.00	Kg	– – Latex	Free	Free
4002.19		– – Other:		
4002.19.01	Kg	– – – Plates, sheets or strip	Free	Free
4002.19.09	Kg	– – – Other	Free	Free
4002.20		– Butadiene rubber (BR):		
4002.20.01	Kg	– – Plates, sheets or strip	Free	Free
4002.20.09	Kg	– – Other	Free	Free
		Synthetic rubber and factice derived from oils, etc.—continued		
		– Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):		
4002.31		– – Isobutene-isoprene (butyl) rubber (IIR):		
4002.31.01	Kg	– – – Plates, sheets or strip	Free	Free
4002.31.09	Kg	– – – Other	Free	Free
4002.39		– – Other:		
4002.39.01	Kg	– – – Plates, sheets or strip	Free	Free
4002.39.09	Kg	– – – Other	Free	Free
		– Chloroprene (chlorobutadiene) rubber (CR):		
4002.41.00	Kg	– – Latex	Free	Free
4002.49		– – Other:		
4002.49.01	Kg	– – – Plates, sheets or strip	Free	Free
4002.49.09	Kg	– – – Other	Free	Free
		– Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	Kg	– – Latex	Free	Free
4002.59		– – Other:		
4002.59.01	Kg	– – – Plates, sheets or strip	Free	Free
4002.59.09	Kg	– – – Other	Free	Free
4002.60		– Isoprene rubber (IR):		
4002.60.01	Kg	– – Plates, sheets or strip	Free	Free
4002.60.09	Kg	– – Other	Free	Free
4002.70		– Ethylene-propylene-non-conjugated diene rubber (EPDM):		

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4002.70.01	Kg	-- Plates, sheets or strip	Free	Free
		Synthetic rubber and factice derived from oils, etc.—continued		
		– Ethylene-propylene-non-conjugated diene rubber (EPDM)—continued		
4002.70.09	Kg	-- Other	Free	Free
4002.80		– Mixtures of any product of heading 40.01 with any product of this heading:		
4002.80.01	Kg	-- Natural rubber latex with synthetic rubber latex	Free	Free
4002.80.09	Kg	-- Other	Free	Free
		– Other:		
4002.91.00	Kg	-- Latex	Free	Free
4002.99		– Other:		
4002.99.01	Kg	---- Plates, sheets or strip	Free	Free
4002.99.09	Kg	---- Other	Free	Free
40.03				
4003.00.00	Kg	Reclaimed rubber in primary forms or in plates, sheets or strip	Free	Free
40.04				
4004.00.00	Kg	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Free	Free
40.05				
		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip:		
4005.10		– Compounded with carbon black or silica:		
4005.10.01	..	-- Solutions and dispersions	Free	Free
4005.10.09	Kg	-- Balata, gutta-percha and factice	Free	Free
		-- Other:		
4005.10.11	Kg	---- Plates, sheets or strip	Free	Free
4005.10.19	Kg	---- Other	Free	Free
		Compounded rubber, unvulcanised, in primary, etc.—continued		
4005.20.00	..	– Solutions; dispersions other than those of subheading 4005.10	Free	Free
		– Other:		
4005.91.00	Kg	-- Plates, sheets and strip	Free	Free
4005.99		-- Other:		
4005.99.01	Kg	---- Natural rubber other than latex	Free	Free
4005.99.09	Kg	---- Other	Free	Free

Customs Tariff

2012, No. 6

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber:		
4006.10		– “Camel-back” strips for retreading rubber tyres:		
4006.10.01	..	– – Of natural gums	Free	Free
4006.10.09	..	– – Other	Free	Free
4006.90		– Other:		
4006.90.01	m	– – Tubes	Free	Free
4006.90.09	..	– – Other	Free	Free
40.07				
4007.00.00	..	Vulcanised rubber thread and cord	Free	Free
40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber:		
		– Of cellular rubber:		
4008.11		– – Plates, sheets and strip:		
		– – – Flooring:		
4008.11.01	..	– – – – Mats, rectangular, made by cutting from the piece	Free	Free
4008.11.09	..	– – – – Underlay of rubber	Free	Free
4008.11.19	..	– – – – Other	Free	Free
4008.11.29	..	– – – Other	Free	Free
4008.19.00	..	– – Other	Free	Free
		– Of non-cellular rubber:		
4008.21		– – Plates, sheets and strip:		
		– – – Flooring:		
4008.21.01	..	– – – – Mats, rectangular, made by cutting from the piece	Free	Free
4008.21.09	..	– – – – Other	Free	Free
		Plates, sheets, strip, rods and profile shapes, etc.—continued		
		– Of non-cellular rubber—continued		
		– – Plates, sheets and strip—continued		
4008.21.19	..	– – – Other	Free	Free
4008.29.00	..	– – Other	Free	Free
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges):		
		– Not reinforced or otherwise combined with other materials:		
4009.11.00	m	– – Without fittings	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4009.12		-- With fittings:		
		---- Hydraulic brake hoses:		
4009.12.11	No.	---- Automotive brake hoses	Free	Free
4009.12.14	m	---- Other	Free	Free
4009.12.19	m	---- Other	Free	Free
		-- Reinforced or otherwise combined only with metal:		
4009.21.00	m	-- Without fittings	Free	Free
4009.22		-- With fittings:		
		---- Hydraulic brake hoses:		
4009.22.11	No.	---- Automotive brake hoses	Free	Free
		Tubes, pipes and hoses, of vulcanised rubber other, etc.—continued		
		-- Reinforced or otherwise combined only with metal— <i>continued</i>		
		-- With fittings— <i>continued</i>		
		---- Hydraulic brake hoses— <i>continued</i>		
4009.22.14	m	---- Other	Free	Free
4009.22.19	m	---- Other	Free	Free
		-- Reinforced or otherwise combined only with textile materials:		
4009.31.00	m	-- Without fittings	Free	Free
4009.32		-- With fittings:		
		---- Hydraulic brake hoses:		
4009.32.11	No.	---- Automotive brake hoses	Free	Free
4009.32.14	m	---- Other	Free	Free
4009.32.19	m	---- Other	Free	Free
		-- Reinforced or otherwise combined with other materials:		
4009.41.00	m	-- Without fittings	Free	Free
4009.42		-- With fittings:		
		---- Hydraulic brake hoses:		
4009.42.11	No.	---- Automotive brake hoses	Free	Free
		Tubes, pipes and hoses, of vulcanised rubber other, etc.—continued		
		-- Reinforced or otherwise combined with other materials— <i>continued</i>		
		-- With fittings— <i>continued</i>		
		---- Hydraulic brake hoses— <i>continued</i>		
4009.42.14	m	---- Other	Free	Free
4009.42.19	m	---- Other	Free	Free
40.10		Conveyor or transmission belts or belting, of vulcanised rubber:		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4010.11.00	Kg	— Conveyor belts or belting: — Reinforced only with metal	Free	Free
4010.12.00	Kg	— Reinforced only with textile materials	Free	Free
4010.19.00	Kg	— Other	Free	Free
4010.31.00	..	— Transmission belts or belting: — Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	Free
4010.32.00	..	— Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	Free	Free
4010.33.00	..	— Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	Free
4010.34.00	..	— Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	Free	Free
		Conveyor or transmission belts or belting, etc.—continued		
4010.35.00	Kg	— Transmission belts or belting— <i>continued</i> — Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	Free	Free
4010.36.00	Kg	— Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	Free	Free
4010.39		— Other:		
4010.39.11	..	— Belts and belting, cogged, toothed or otherwise adapted for the timing of mechanical or electrical functions	Free	Free
4010.39.19	Kg	— Other	Free	Free
40.11		New pneumatic tyres, of rubber:		
4011.10		— Of a kind used on motor cars (including station wagons and racing cars):		
4011.10.01	No	— For use in the assembly of motor vehicles.	Free	Free
4011.10.09	No	— Other	Free	Free
		New pneumatic tyres, of rubber—continued		
4011.20		— Of a kind used on buses or lorries: — For use in the assembly of motor vehicles.		

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4011.20.03	No	---- Internal rim diameter less than 495 mm	Free	Free
4011.20.07	No	---- Other	Free	Free
		-- Other:		
4011.20.12	No	---- Internal rim diameter less than 495 mm	Free	Free
4011.20.18	No	---- Other	Free	Free
4011.30.00	No.	-- Of a kind used on aircraft	Free	Free
4011.40.00	No.	-- Of a kind used on motorcycles	Free	Free
4011.50.00	No.	-- Of a kind used on bicycles	Free	Free
		-- Other, having a "herring-bone" or similar tread:		
4011.61.00	No	-- Of a kind used on agricultural or forestry vehicles and machines	Free	Free
4011.62.00	No.	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	Free	Free
4011.63.00	No.	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	Free	Free
		New pneumatic tyres, of rubber—continued		
		-- Other, having a "herring-bone" or similar tread—continued		
4011.69		-- Other:		
		---- Of a kind used on light commercial vehicles:		
4011.69.11	No	----- Internal rim diameter less than 508 mm	Free	Free
4011.69.16	No	----- Other	Free	Free
4011.69.19	No.	---- Other	Free	Free
		-- Other:		
4011.92.00	No	-- Of a kind used on agricultural or forestry vehicles and machines	Free	Free
4011.93.00	No.	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	Free	Free
4011.94.00	No.	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	Free	Free
4011.99		-- Other:		
		---- Of a kind used on light commercial vehicles:		
4011.99.11	No	----- Internal rim diameter less than 508 mm	Free	Free
4011.99.14	No	----- Other	Free	Free
4011.99.19	No.	---- Other	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
		– Retreaded tyres:		
4012.11		– – Of a kind used on motor cars (including station wagons and racing cars):		
4012.11.11	No.	– – – Internal rim diameter less than 508 mm	Free	Free
4012.11.19	No.	– – – Other	Free	Free
4012.12.00	No.	– – Of a kind used on buses or lorries	Free	Free
4012.13.00	No.	– – Of a kind used on aircraft	Free	Free
4012.19		– – Other:		
		– – – Of a kind used on light commercial vehicles:		
4012.19.11	No.	– – – – Internal rim diameter less than 508 mm	Free	Free
4012.19.19	No.	– – – – Other	Free	Free
4012.19.29	No.	– – – Other	Free	Free
4012.20		– Used pneumatic tyres:		
		– – Of a kind used on motor cars (including station wagons and racing cars), or on light commercial vehicles:		
4012.20.01	No	– – – Internal rim diameter less than 508 mm	Free	Free
4012.20.09	No.	– – – Other	Free	Free
4012.20.19	No.	– – Other	Free	Free
4012.90.00	No	– Other	Free	Free
40.13		Inner tubes, of rubber:		
4013.10.00	No.	– Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	Free	Free
4013.20.00	No.	– Of a kind used on bicycles	Free	Free
4013.90.00	No.	– Other	Free	Free
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber:		
4014.10.00	Hd	– Sheath contraceptives	Free	Free
4014.90		– Other:		
4014.90.01	No.	– – Hot-water bottles	Free	Free
4014.90.09	No.	– – Teats		
4014.90.11	No.	– – Urinals designed for wear	Free	Free
4014.90.19	No.	– – Other	Free	Free
40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber		

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4015.11.00	pr	– Gloves, mittens and mitts: – – Surgical	Free	Free
4015.19		– – Other:		
4015.19.01	pr	– – – Household	Free	Free
4015.19.09	pr	– – – Other	Free	Free
4015.90.00	..	– Other	Free	Free
40.16		Other articles of vulcanised rubber other than hard rubber:		
		– Of cellular rubber:		
4016.10.01	..	– – Moulded rubber mats and mats of non-rectangular shape made by cutting from the piece	Free	Free
4016.10.09	..	– – Other	Free	Free
		Other articles of vulcanised rubber other than hard rubber—continued		
		– Other:		
4016.91		– – Floor coverings and mats:		
4016.91.01	..	– – – Moulded rubber mats and mats of non-rectangular shape made by cutting from the piece	Free	Free
4016.91.09	..	– – – Other	Free	Free
4016.92.00	..	– – Erasers	Free	Free
4016.93.00	..	– – Gaskets, washers and other seals	Free	Free
4016.94.00	..	– – Boat or dock fenders, whether or not inflatable	Free	Free
4016.95.00	..	– – Other inflatable articles	Free	Free
4016.99		– – Other:		
4016.99.01	..	– – – Rubber bands; date and other stamp type; paste applicators and other articles of stationery	Free	Free
		Other articles of vulcanised rubber other than hard rubber—continued		
		– Other—continued		
		– – Other—continued		
4016.99.09	..	– – – Milking-machine parts	Free	Free
4016.99.11	..	– – – Parts and accessories of goods falling within heading 86.07	Free	Free
4016.99.19	..	– – – Parts and accessories of goods falling within heading 86.08	Free	Free
		– – – Parts and accessories of motor vehicles of headings 87.01 to 87.05:		
		– – – – Components for use in the assembly, completion or manufacture of motor vehicles.		
4016.99.22	No.	– – – – For the passenger motor vehicles of heading 87.03, and other vehicles of heading 87.04 of a g.v.w. not exceeding 3,500 Kg	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4016.99.25	No.	----- For the vehicles of headings 87.02 and 87.05, and road tractors of heading 87.01 and vehicles of heading 87.04 of a g.v.w. exceeding 3,500 Kg but not exceeding 10,500 Kg	Free	Free
4016.99.29	No.	----- For other vehicles exceeding 10,500 Kg	Free	Free
		----- Other:		
4016.99.31	No.	----- Suspension shock absorbers	Free	Free
4016.99.39	No	----- Other	Free	Free
		---- Parts and accessories of goods falling within heading 87.09:		
4016.99.41	..	----- For tractors of the type used on railway station platforms	Free	Free
4016.99.49	..	----- Other	Free	Free
		Other articles of vulcanised rubber other than hard rubber—continued		
		— Other—continued		
		-- Other—continued		
4016.99.51	..	---- Parts and accessories of goods falling within heading 87.10	Free	Free
4016.99.59	..	---- Parts and accessories of goods falling within heading 87.11	Free	Free
4016.99.61	..	---- Parts and accessories of goods falling within heading 87.12	Free	Free
4016.99.69	..	---- Parts and accessories of goods falling within heading 87.13	Free	Free
4016.99.71	..	---- Parts and accessories of goods falling within heading 87.15	Free	Free
4016.99.79	..	---- Parts and accessories of goods falling within heading 87.16	Free	Free
4016.99.81	..	---- Parts and accessories of goods falling within headings 88.01 to 88.05	Free	Free
4016.99.99	..	---- Other	Free	Free
40.17				
4017.00		Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:		
4017.00.01	..	— Hard rubber (for example, ebonite) in all forms, including waste and scrap	Free	Free
4017.00.09	..	— Articles of hard rubber	Free	Free

* * *

SECTION VIII

Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

Chapter 41

Raw hides and skins (other than furskins) and leather

NOTES:

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

* * *

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
41.01		Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split:		
4101.20.00	No	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 Kg when simply dried, 10 Kg when dry-salted, or 16 Kg when fresh, wet-salted or otherwise preserved	Free	Free
4101.50.00	No	Whole hides and skins, of a weight exceeding 16 Kg	Free	Free
4101.90.00	No	Other, including butts, bends and bellies	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter:		
4102.10.00	No	With wool on	Free	Free
4102.21.00	No	Without wool on: Pickled	Free	Free
4102.29.00	No	Other	Free	Free
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter:		
4103.20.00	No.	Of reptiles	Free	Free
4103.30.00	No.	Of swine	Free	Free
4103.90.00	No	Other	Free	Free
41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared:		
4104.11		In the wet state (including wet-blue): Full grains, unsplit; grain splits:		
4104.11.10	Kg	Bovine leather, vegetable pre-tanned	Free	Free
4104.11.15	No	Bovine leather, otherwise pre-tanned	Free	Free
4104.11.19	No.	Other	Free	Free
4104.19		Other:		
4104.19.11	No.	Bovine	Free	Free
4104.19.19	m2	Other	Free	Free
4104.41		In the dry state (crust): Full grains, unsplit; grain splits:		
4104.41.11	Kg	Tanned or retanned but not further prepared, whether or not split	Free	Free
4104.41.15	m2	Equine	Other: Free	Free
4104.41.19	m2	Bovine	Free	Free
4104.49		Other:		

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4104.49.11	Kg	Tanned or retanned but not further prepared, whether or not split	Free	Free
4104.49.15	m2	Other: Equine	Free	Free
4104.49.19	m2	Bovine	Free	Free
41.05		Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared:		
4105.10.00	Kg	In the wet state (including wet-blue)	Free	Free
4105.30.00	m2	In the dry state (crust)	Free	Free
41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared:		
		Of goats or kids:		
4106.21.00	Kg	In the wet state (including wet-blue)	Free	Free
4106.22.00	Kg	In the dry state (crust)	Free	Free
		Of swine:		
4106.31.00	m2	In the wet state (including wet-blue)	Free	Free
4106.32.00	Kg	In the dry state (crust)	Free	Free
4106.40.00	m2	Of reptiles	Free	Free
		Other:		
4106.91.00	m2	In the wet state (including wet blue)	Free	Free
4106.92.00	m2	In the dry state (crust)	Free	Free
41.07		Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14:		
		Whole hides and skins:		
4107.11		Full grains, unsplit:		
4107.11.11	m2	Bovine	Free	Free
4107.11.19	m2	Other	Free	Free
4107.12		Grain splits:		
4107.12.11	m2	Equine	Free	Free
		Leather further prepared after tanning or crusting, etc. <i>continued</i>		
		Whole hides and skins <i>continued</i>		
		Grain splits <i>continued</i>		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4107.12.19	m2	Bovine	Free	Free
4107.19		Other:		
4107.19.11	m2	Equine	Free	Free
4107.19.19	m2	Bovine	Free	Free
		Other, including sides:		
4107.91		Full grains, unsplit:		
4107.91.11	m2	Bovine	Free	Free
4107.91.19	m2	Other	Free	Free
4107.92		Grain splits:		
4107.92.11	m2	Equine	Free	Free
4107.92.19	m2	Bovine	Free	Free
4107.99		Other:		
4107.99.11	m2	Equine	Free	Free
4107.99.19	m2	Bovine	Free	Free
41.12				
4112.00.00	m2	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	Free	Free
41.13		Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14:		
4113.10.00	m2	Of goats or kids	Free	Free
4113.20.00	m2	Of swine	Free	Free
4113.30.00	m2	Of reptiles	Free	Free
4113.90.00	m2	Other	Free	Free
41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather:		
4114.10.00	m2	Chamois (including combination chamois) leather	Free	Free
4114.20		Patent leather and patent laminated leather; metallised leather:		
4114.20.11	m2	Patent leather and imitation patent leather	Free	Free
4114.20.19	m2	Metallised leather	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
41.15		Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour:		
4115.10.00	Kg	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	Free	Free
4115.20.00	Kg	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Free	Free
		* * *		

Chapter 42

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

NOTES:

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

* * *

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
42.01				
4201.00.00	..	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper:		
		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11.00	..	With outer surface of leather or of composition leather	Free	Free
4202.12.00	..	With outer surface of plastics or of textile materials	Free	Free
4202.19.00	..	Other	Free	Free
		Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	..	With outer surface of leather or of composition leather	Free	Free
4202.22.00	..	With outer surface of plastic sheeting or of textile materials	Free	Free
4202.29.00	..	Other	Free	Free
		Trunks, suit-cases, vanity-cases, executive-cases, etc. <i>continued</i>		
		Articles of a kind normally carried in the pocket or in the handbag:		
4202.31		With outer surface of leather or of composition leather:		
4202.31.01	..	Spectacle cases	Free	Free
4202.31.09	..	Other	Free	Free
4202.32		With outer surface of plastic sheeting or of textile materials:		
4202.32.01	..	Spectacle cases	Free	Free
4202.32.09	..	Other	Free	Free
4202.39.00	..	Other	Free	Free
		Other:		
4202.91		With outer surface of leather or of composition leather:		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4202.91.01	..	Camera covers or cases; containers specially suited for musical instruments	Free	Free
4202.91.09	..	Other	Free	Free
4202.92		With outer surface of plastic sheeting or of textile materials:		
4202.92.01	..	Camera covers or cases; containers specially suited for musical instruments	Free	Free
4202.92.09		Other	Free	Free
4202.99.00	..	Other	Free	Free
42.03		Articles of apparel and clothing accessories, of leather or of composition leather:		
4203.10		Articles of apparel:		
4203.10.03	No.	Coats, waistcoats and the like of sueded sheepskin or sueded lambskin leather or of deerskin leather; skirts of deerskin leather	Free	Free
4203.10.12	No.	Other	Free	Free
4203.21		Gloves, mittens and mitts:		
4203.21.01	pr	Specially designed for use in sports: Padded	Free	Free
		Articles of apparel and clothing accessories, of leather, etc. <i>continued</i>		
		Gloves, mittens and mitts <i>continued</i>		
		Specially designed for use in sports <i>continued</i>		
4203.21.09	pr	Other	Free	Free
4203.29.00	pr	Other	Free	Free
4203.30		Belts and bandoliers:		
4203.30.03	No.	Belts	Free	Free
4203.30.09	No.	Bandoliers	Free	Free
		Articles of apparel and clothing accessories, of leather, etc. <i>continued</i>		
4203.40		Other clothing accessories:		
4203.40.01	No.	Wrist supporting straps, excluding watch straps of subheading 9113.90	Free	Free
4203.40.09	No.	Other	Free	Free
42.05		Other articles of leather or of composition leather:		
4205.00				
4205.00.01	..	Buckles, clasps, slides and the like, leather covered	Free	Free
		Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses:		

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4205.00.09	Kg	Belts and belting for machinery; washers, gaskets, jointings, seals and similar packings	Free	Free
4205.00.15	..	Other	Free	Free
4205.00.19	..	Other	Free	Free
42.06				
4206.00		Articles of gut (other than silk-worm gut), of goldbeaters skin, of bladders or of tendons:		
4206.00.01	Kg	Catgut	Free	Free
4206.00.09	..	Other	Free	Free
		* * *		

Chapter 43

Furskins and artificial fur; manufactures thereof

NOTES—

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

* * *

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
43.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03:		
4301.10.00	No.	— Of mink, whole, with or without head, tail or paws	Free	Free
4301.30.00	No.	— Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Free	Free
4301.60.00	No.	— Of fox, whole, with or without head, tail or paws	Free	Free
4301.80.00	No.	— Other furskins, whole, with or without head, tail or paws	Free	Free
4301.90.00	No.	— Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03:		
		– Whole skins, with or without head, tail or paws, not assembled:		
4302.11.00	No.	– – Of mink	Free	Free
4302.19		– – Other:		
4302.19.01	No	– – – Bovine, equine, goat, kid, sheep and lamb	Free	Free
4302.19.05	No.	– – – Of rabbit or hare	Free	Free
4302.19.09	No	– – – Other	Free	Free
		Tanned or dressed furskins (including heads, tails, etc.—continued		
4302.20.00	..	– Heads, tails, paws and other pieces or cuttings, not assembled	Free	Free
4302.30		– Whole skins and pieces or cuttings thereof, assembled:		
4302.30.01	No	– – In plates, crosses or similar forms	Free	Free
4302.30.09	..	– – Other	Free	Free
43.03		Articles of apparel, clothing accessories and other articles of fur skin:		
4303.10		– Articles of apparel and clothing accessories:		
4303.10.01	pr	– – Gloves, mittens and mitts	Free	Free
4303.10.09	No	– – Other	Free	Free
		Articles of apparel, clothing accessories and other, etc.—continued		
4303.90		– Other:		
4303.90.01	..	– – Polishing caps or mops for power-driven spindles	Free	Free
4303.90.09	No	– – Other	Free	Free
43.04		Artificial fur and articles thereof:		
4304.00		– Polishing caps or mops for power-driven spindles	Free	Free
4304.00.01	..	– –		
4304.00.09	pr	– Gloves, mittens and mitts	Free	Free
4304.00.19	..	– Other	Free	Free

* * *

SECTION IX

Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Chapter 44

Wood and articles of wood; wood charcoal

NOTES:

1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
 - (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
 - (d) Activated charcoal (heading 38.02);
 - (e) Articles of heading 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (i) Goods of heading 68.08;
 - (k) Imitation jewellery of heading 71.17;
 - (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).
2. In this Chapter, the expression densified wood means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
6. Subject to Note 1 above and except where the context otherwise requires, any reference to wood in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

SUBHEADING NOTES:

1. For the purposes of subheading 4401.31, the expression wood pellets means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.
2. For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression tropical wood means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningrè, Avodirè, Azobè, Balau, Balsa, Bossè clair, Bossè foncè, Cativo, Cedro, Dabema, Dark Red Meranti, Dibètou, Doussiè, Framirè, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipè, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibè, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makorè, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumè, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

* * *

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
4401.10.00	..	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	Free	Free
4401.21.00	..	Wood in chips or particles: Coniferous	Free	Free
4401.22.00	..	Non-coniferous	Free	Free
		Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
4401.31.00	..	Wood pellets	Free	Free
4401.39.00	..	Other	Free	Free
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated:		
4402.10.00	Kg	Of bamboo	Free	Free
4402.90.00	Kg	Other	Free	Free
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared:		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4403.10.00	m3	Treated with paint, stains, creosote or other preservatives	Free	Free
4403.20.00	m3	Other, coniferous	Free	Free
4403.41.00	m3	Other, of tropical wood specified in Subheading Note 2 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free	Free
4403.49.00	m3	Other	Free	Free
4403.91.00	m3	Other: Of oak (<i>Quercus spp.</i>)	Free	Free
4403.92.00	m3	Of beech (<i>Fagus spp.</i>)	Free	Free
4403.99.00	m3	Other	Free	Free
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like:		
4404.10.00	..	Coniferous	Free	Free
4404.20.00	..	Non-coniferous	Free	Free
44.05				
4405.00.00	..	Wood wool; wood flour	Free	Free
44.06		Railway or tramway sleepers (cross-ties) of wood:		
4406.10.00	m3	Not impregnated	Free	Free
4406.90.00	m3	Other	Free	Free
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm:		
4407.10		Coniferous: <i>Juniperus virginiana</i> (eastern red cedar), <i>Pinus lambertiana</i> , <i>Pinus strobus</i> , <i>Pinus monticola</i> :		
4407.10.01	m3	Planed	Free	Free
4407.10.09	m3	Sanded or finger-jointed	Free	Free
4407.10.19	m3	Other	Free	Free
4407.10.21	m3	<i>Sequoia sempervirens</i> (redwood): Planed	Free	Free
4407.10.29	m3	Sanded or finger-jointed	Free	Free
4407.10.39	m3	Other	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4407.10.41	m3	<i>Pseudotsuga douglasii</i> (Douglas fir, Oregon pine): Planed	Free	Free
4407.10.49	m3	Sanded or finger-jointed	Free	Free
4407.10.59	m3	Other	Free	Free
4407.10.61		<i>Thuja plicata</i> (western red cedar): Planed	Free	Free
4407.10.69	m3	Sanded or finger-jointed	Free	Free
4407.10.79	m3	Wood sawn or chipped lengthwise, sliced or peeled, etc. <i>continued</i> Coniferous <i>continued</i> <i>Thuja plicata</i> (western red cedar) <i>continued</i> Other	Free	Free
4407.10.81	m3	Other kinds: Planed	Free	Free
4407.10.89	m3	Sanded or finger-jointed	Free	Free
4407.10.99	m3	Other	Free	Free
4407.21		Of tropical wood specified in Subheading Note 2 to this Chapter: Mahogany (<i>Swietenia spp.</i>):		
4407.21.12	m3	Planed	Free	Free
4407.21.25	m3	Sanded or finger-jointed	Free	Free
4407.21.95	m3	Other	Free	Free
4407.22		Virola, Imbuia and Balsa:		
4407.22.12	m3	Planed	Free	Free
4407.22.25	m3	Sanded or finger-jointed	Free	Free
4407.22.95	m3	Other	Free	Free
4407.25		Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4407.25.10	m3	Planed	Free	Free
4407.25.20	m3	Wood sawn or chipped lengthwise, sliced or peeled, etc. <i>continued</i> Of tropical wood specified in Subheading Note 2, etc. <i>continued</i> Dark Red Meranti, Light Red Meranti and Meranti Bakau <i>continued</i> Sanded or finger-jointed	Free	Free
4407.25.90	m3	Other	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4407.26		White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:		
4407.26.10	m3	Planed	Free	Free
4407.26.20	m3	Sanded or finger-jointed	Free	Free
4407.26.90	m3	Other	Free	Free
4407.27		Sapelli:		
4407.27.01	m3	Planed	Free	Free
4407.27.09	m3	Sanded or finger-jointed	Free	Free
4407.27.19	m3	Other	Free	Free
4407.28		Iroko:		
4407.28.01	m3	Planed	Free	Free
4407.28.09	m3	Sanded or finger-jointed	Free	Free
4407.28.19	m3	ñ ñ ñ Other	Free	Free
4407.29		Other:		
		Planed:		
4407.29.10	m3	Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas	Free	Free
4407.29.25	m3	OkoumÈ, Obeche, Sipo, Acajou d'Afrique, MakorÈ, Tiama, Mansonia, Ilomba, DibÈtou, Limba and AzobÈ	Free	Free
		Wood sawn or chipped lengthwise, sliced or peeled, etc. <i>continued</i>		
		Of tropical wood specified in Subheading Note 2, etc. <i>continued</i>		
		Other <i>continued</i>		
		Planed <i>continued</i>		
4407.29.30	m3	Other	Free	Free
4407.29.40	m3	Sanded or finger-jointed	Free	Free
4407.29.90	m3	Other	Free	Free
		Other:		
4407.91		Of oak (<i>Quercus spp.</i>):		
4407.91.01	m3	Planed	Free	Free
4407.91.09	m3	Sanded or finger-jointed	Free	Free
4407.91.19	m3	Other	Free	Free
4407.92		Of beech (<i>Fagus spp.</i>):		

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4407.92.01	m3	Planed	Free	Free
4407.92.09	m3	Sanded or finger-jointed	Free	Free
4407.92.19	m3	Other	Free	Free
4407.93		Of maple (<i>Acer spp.</i>):		
4407.93.01	m3	Planed	Free	Free
4407.93.09	m3	Sanded or finger-jointed	Free	Free
4407.93.19	m3	Other	Free	Free
		Wood sawn or chipped lengthwise, sliced or peeled, etc. continued		
		Other continued		
4407.94		Of cherry (<i>Prunus spp.</i>):		
4407.94.01	m3	Planed	Free	Free
4407.94.09	m3	Sanded or finger-jointed	Free	Free
4407.94.19	m3	Other	Free	Free
4407.95		Of Ash (<i>Fraxinus spp.</i>):		
4407.95.01	m3	Planed	Free	Free
4407.95.09	m3	Sanded or finger-jointed	Free	Free
4407.95.19	m3	Other	Free	Free
4407.99		Other:		
		Hickory, <i>Juglans</i> species:		
4407.99.01	m3	Planed	Free	Free
4407.99.09	m3	Sanded or finger-jointed	Free	Free
4407.99.19	m3	Other	Free	Free
		<i>Eucalyptus</i> species:		
4407.99.21	m3	Planed	Free	Free
4407.99.29	m3	Sanded or finger-jointed	Free	Free
4407.99.39	m3	Other	Free	Free
		Other:		
4407.99.41	m3	Planed	Free	Free
4407.99.49	m3	Sanded or finger-jointed	Free	Free
		Wood sawn or chipped lengthwise, sliced or peeled, etc. continued		
		Other continued		
		Other continued		
		Other continued		
4407.99.59	m3	Other	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm:		
4408.10		Coniferous:		
4408.10.01	m3	Planed	Free	Free
4408.10.09	m3	Other	Free	Free
4408.31		Of tropical wood specified in Subheading Note 2 to this Chapter: Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4408.31.10	m3	Planed	Free	Free
4408.31.90	m3	Sheets for veneering (including those obtained by, etc. <i>continued</i> Of tropical wood specified in Subheading Note 2, etc. <i>continued</i> Dark Red Meranti, Light Red Meranti and Meranti Bakau <i>ócontinued</i> Other	Free	Free
4408.39		Other:		
4408.39.10	m3	Planed	Free	Free
4408.39.90	m3	Other	Free	Free
4408.90		Other:		
4408.90.02	m3	Other tropical hardwoods: Planed	Free	Free
4408.90.08	m3	Sheets for veneering (including those obtained by, etc. <i>continued</i> Other <i>continued</i> Other tropical hardwoods <i>ócontinued</i> Other	Free	Free
4408.90.11	m3	Ash, hickory, <i>Juglans</i> species; oak: Planed	Free	Free
4408.90.19	m3	Other	Free	Free
4408.90.21	m3	Other: Planed	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4408.90.29	m3	Other	Free	Free
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
4409.10		Coniferous:		
4409.10.01	..	Drawn wood	Free	Free
4409.10.09	..	Moulded wood	Free	Free
		Wood (including strips and friezes for parquet, etc. continued		
		Coniferous <i>continued</i>		
4409.10.19	m3	Other	Free	Free
		Non-coniferous:		
4409.21		Of bamboo:		
4409.21.01	..	Drawn wood	Free	Free
4409.21.09	..	Moulded wood	Free	Free
4409.21.19	m3	Other	Free	Free
4409.29		Other:		
4409.29.01	..	Drawn wood	Free	Free
4409.29.09	..	Moulded wood	Free	Free
4409.29.19	m3	Other	Free	Free
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances:		
		Of wood:		
4410.11.00	m3	Particle board	Free	Free
		Particle board, oriented strand board (OSB) and, etc. continued		
		Of wood <i>continued</i>		
4410.12.00		Oriented strand board (OSB)	Free	Free
4410.19.00	m3	Other	Free	Free
4410.90.20	m3	Other	Free	Free
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances:		
		Medium density fibreboard (MDF):		

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4411.12		Of a thickness not exceeding 5 mm:		
4411.12.01	m3	Not mechanically worked or surface covered	Free	Free
4411.12.09	m3	Other	Free	Free
4411.13		Of a thickness exceeding 5 mm but not exceeding 9 mm:		
4411.13.01	m3	Not mechanically worked or surface covered	Free	Free
		Fibreboard of wood or other ligneous materials, etc. <i>continued</i>		
		Medium density fibreboard (MDF) <i>continued</i>		
		Of a thickness exceeding 5 mm but not exceeding 9 mm <i>continued</i>		
4411.13.09	m3	Other	Free	Free
4411.14		Of a thickness exceeding 9 mm:		
4411.14.01	m3	Not mechanically worked or surface covered	Free	Free
4411.14.09	m3	Other	Free	Free
		Other:		
4411.92		Of a density exceeding 0.8 g/cm3:		
4411.92.01	m3	Not mechanically worked or surface covered	Free	Free
4411.92.09	m3	Other	Free	Free
4411.93		Of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3:		
4411.93.01	m3	Not mechanically worked or surface covered	Free	Free
		Fibreboard of wood or other ligneous materials, etc. <i>continued</i>		
		Other <i>continued</i>		
		Of a density exceeding 0.5 g/cm3 but not exceeding, etc. <i>continued</i>		
4411.93.09	m3	Other	Free	Free
4411.94		Of a density not exceeding 0.5 g/cm3:		
4411.94.01	m3	Not mechanically worked or surface covered	Free	Free
4411.94.09	m3	Other	Free	Free
44.12		Plywood, veneered panels and similar laminated wood:		
4412.10		Of bamboo:		
4412.10.01	m3	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm in thickness		
4412.10.29	m3	Other, each ply exceeding 6 mm in thickness	Free	Free
4412.10.49	..	Other	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4412.31		Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31.01	m3	With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter: With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli or Mahogany (Swietenia spp.)	Free	Free
Plywood, veneered panels and similar laminated wood <i>continued</i>				
4412.31.09	m3	Other plywood, consisting solely of sheets of wood, etc. <i>continued</i> With at least one outer ply of tropical wood specified, etc. <i>continued</i> With at least one outer ply of other tropical wood	Free	Free
4412.32		Other, with at least one outer ply of non-coniferous wood:		
4412.32.01	m3	Of Baboen, Palissandre du Bresil or Bois de Rose femelle	Free	Free
4412.32.09	m3	Other	Free	Free
4412.39.00	m3	Other	Free	Free
4412.94		Other: Blockboard, laminboard and battenboard: With at least one outer ply of non-coniferous wood:		
4412.94.01	m3	With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter Each ply exceeding 6 mm in thickness	Free	Free
Plywood, veneered panels and similar laminated wood <i>continued</i>				
4412.94.09	m3	Other <i>continued</i> Blockboard, laminboard and battenboard <i>continued</i> With at least one outer ply of non-coniferous wood <i>continued</i> With at least one ply of tropical wood specified, etc. <i>continued</i> Other	Free	Free
4412.94.19	..	Other, containing at least one layer of particle board	Free	Free

Other:

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4412.94.25	m3	Each ply exceeding 6 mm in thickness	Free	Free
4412.94.29	..	Other	Free	Free
		Other: With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter		
4412.94.35	m3	Containing at least one layer of particle board	Free	Free
		Other: Each ply exceeding 6 mm in thickness	Free	Free
4412.94.39	m3			
		Plywood, veneered panels and similar laminated wood <i>continued</i>		
		Other <i>continued</i>		
		Blockboard, laminboard and battenboard <i>continued</i>		
		Other <i>continued</i>		
		With at least one ply of tropical wood specified, etc. <i>continued</i>		
		Other <i>continued</i>		
4412.94.45	m3	Other	Free	Free
4412.94.49	..	Other, containing at least one layer of particle board	Free	Free
		Other: Each ply exceeding 6 mm in thickness	Free	Free
4412.94.55	m3		Free	Free
4412.94.59	..	Other	Free	Free
4412.99		Other: With at least one outer ply of non-coniferous wood: With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter		
4412.99.01	m3	Each ply exceeding 6 mm in thickness	Free	Free
		Plywood, veneered panels and similar laminated wood <i>continued</i>		
		Other <i>continued</i>		
		Other <i>continued</i>		
		With at least one outer ply of non-coniferous wood <i>continued</i>		
		With at least one ply of tropical wood specified, etc. <i>continued</i>		
4412.99.09	m3	Other	Free	Free
4412.99.19	..	Other, containing at least one layer of particle board	Free	Free
		Other:		

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4412.99.25	m3	Each ply exceeding 6 mm in thickness	Free	Free
4412.99.29	..	Other	Free	Free
		Other:		
		With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter		
4412.99.35	m3	Containing at least one layer of particle board	Free	Free
		Other:		
4412.99.39	m3	Each ply exceeding 6 mm in thickness	Free	Free
		Plywood, veneered panels and similar laminated wood <i>continued</i>		
		Other <i>continued</i>		
		Other <i>continued</i>		
		Other <i>continued</i>		
		With at least one ply of tropical wood specified, etc. <i>continued</i>		
		Other <i>continued</i>		
4412.99.45	m3	Other	Free	Free
4412.99.49	..	Other, containing at least one layer of particle board	Free	Free
		Other:		
4412.99.55	m3	Each ply exceeding 6 mm in thickness	Free	Free
4412.99.59	..	Other	Free	Free
44.13				
4413.00.00	m3	Densified wood, in blocks, plates, strips or profile shapes	Free	Free
44.14				
4414.00.00	..	Wooden frames for paintings, photographs, mirrors or similar objects	Free	Free
44.15				
		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood:		
4415.10		Cases, boxes, crates, drums and similar packings; cable-drums:		
4415.10.01	..	Returned empty containers identifiable as such to the satisfaction of Customs	Free	Free
4415.10.09	m3	Other	Free	Free
4415.20		Pallets, box pallets and other load boards; pallet collars		
4415.20.10	..	Pallets, box pallets and other load boards	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
4415.20.90	..	Other	Free	Free
44.16				
4416.00.00	..	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	Free	Free
44.17				
4417.00		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood:		
4417.00.01	..	Tools and tool bodies	Free	Free
		Tool handles:		
4417.00.11	No.	Broom, mop, hoe, rake, and similar	Free	Free
4417.00.19	No.	Other	Free	Free
4417.00.21	..	Brush handles, brush and broom bodies	Free	Free
4417.00.29	..	Boot and shoe lasts and trees	Free	Free
44.18				
		Builders joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes:		
4418.10.00	..	Windows, French-windows and their frames	Free	Free
4418.20.00	No	Doors and their frames and thresholds	Free	Free
4418.40.00	..	Shuttering for concrete constructional work	Free	Free
4418.50.00	..	Shingles and shakes	Free	Free
4418.60.00	..	Posts and beams	Free	Free
		Assembled flooring panels:		
4418.71.00	..	For mosaic floors	Free	Free
		Other, multilayer:		
4418.72.01	..	Parquet panels	Free	Free
		Builders joinery and carpentry of wood, including, etc. <i>continued</i>		
		Assembled flooring panels <i>continued</i>		
		Other, multilayer <i>continued</i>		
4418.72.09	..	Other	Free	Free
4418.79		Other:		
4418.79.01	..	Parquet panels	Free	Free
4418.79.09	..	Other	Free	Free
4418.90.00	..	Other	Free	Free
44.19				
4419.00		Tableware and kitchenware, of wood:		
4419.00.01	..	Spoons and forks, wooden trays of all kinds and fancy bowls	Free	Free
4419.00.09		Other	Free	Free

2012, No. 6

Customs Tariff

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94:		
4420.10		Statuettes and other ornaments, of wood:	Free	Free
4420.10.01	..	Beads, not mounted, set or strung	Free	Free
4420.10.09	..	Other		
		Wood marquetry and inlaid wood; caskets and cases, etc. <i>continued</i>		
4420.90		Other:	Free	Free
4420.90.01	..	Wood marquetry and inlaid wood	Free	Free
4420.90.09	..	Other		
		Other articles of wood:	Free	Free
44.21		Clothes hangers		
4421.10.00	..			
4421.90		Other:	Free	Free
4421.90.01	..	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	Free	Free
4421.90.09	No	Oars and paddles	Free	Free
4421.90.11	..	Fans and handscreens, non-mechanical; hand knitting needles; match splints; pegs or pins for footwear	Free	Free
4421.90.19	..	Other		
		* * *		

Chapter 45

Cork and articles of cork

NOTE—

1. This Chapter does not cover:

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

* * *

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:		
4501.10.00	Kg	– Natural cork, raw or simply prepared	Free	Free
4501.90.00	Kg	– Other	Free	Free
45.02				
4502.00.00	Kg	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	Free	Free
45.03		Articles of natural cork:		
4503.10.00	..	– Corks and stoppers	Free	Free
4503.90.00	..	– Other	Free	Free
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork:		
4504.10.00	..	– Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	Free	Free
4504.90		– Other:		
4504.90.01	..	— Washers, gaskets, jointings, seals and similar packings	Free	Free
4504.90.11	..	— Table mats	Free	Free
4504.90.18	..	— Other	Free	Free

* * *

Chapter 46

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

NOTES—

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

* * *

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens):		
		— Mats, matting and screens of vegetable materials:		
4601.21.00	..	— — Of bamboo	Free	Free
4601.22.00	..	— — Of rattan	Free	Free
4601.29.00	..	— — Other	Free	Free
		— Other:		
4601.92.00	..	— — Of bamboo	Free	Free
4601.93.00	..	— — Of rattan	Free	Free
4601.94.00	..	— — Of other vegetable materials	Free	Free
4601.99.00	..	— — Other	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah:		
		– Of vegetable materials:		
4602.11		– – Of bamboo:		
4602.11.01	..	– – – Floor coverings	Free	Free
4602.11.09	..	– – – Other	Free	Free
4602.12		– – Of rattan:		
4602.12.01	..	– – – Floor coverings	Free	Free
4602.12.09	..	– – – Other	Free	Free
4602.19		– – Other:		
4602.19.01	..	– – – Articles of loofah; floor coverings	Free	Free
4602.19.09	..	– – – Other		
		Basketwork, wickerwork and other articles, made, etc.—continued		
4602.90		– Other:		
4602.90.01	..	– – Floor coverings	Free	Free
4602.90.09	..	– – Other	Free	Free

* * *

SECTION X

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof

Chapter 47

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

NOTE:

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

* * *

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
47.01				
4701.00.00	tne	Mechanical wood pulp	Free	Free
47.02				
4702.00.00	tne	Chemical wood pulp, dissolving grades	Free	Free
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades:		
		Unbleached:		
4703.11.00	tne	Coniferous	Free	Free
4703.19.00	tne	Non-coniferous	Free	Free
		Semi-bleached or bleached:		
4703.21.00	tne	Coniferous	Free	Free
4703.29.00	tne	Non-coniferous	Free	Free
47.04		Chemical wood pulp, sulphite, other than dissolving grades:		
		Unbleached:		
4704.11.00	tne	Coniferous	Free	Free
4704.19.00	tne	Non-coniferous	Free	Free
		Semi-bleached or bleached:		
4704.21.00	tne	Coniferous	Free	Free
4704.29.00	tne	Non-coniferous	Free	Free

Number	Statistical Unit	Goods Description	Import Duty	Preferential Rates
47.05				
4705.00.00	tne	Wood pulp obtained by a combination of mechanical and chemical pulping processes	Free	Free
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material:		
4706.10.00	tne	Cotton linters pulp	Free	Free
4706.20.00	tne	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free	Free
4706.30.00	tne	Other, of bamboo	Free	Free
		Other:		
4706.91.00	tne	Mechanical	Free	Free
4706.92.00	tne	Chemical	Free	Free
4706.93.00	tne	Obtained by a combination of mechanical and chemical processes	Free	Free
47.07		Recovered (waste and scrap) paper or paperboard:		
4707.10.00	tne	Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free	Free
4707.20.00	tne	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free	Free
4707.30.00	tne	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Free	Free
4707.90.00	tne	Other, including unsorted waste and scrap	Free	Free
		* * *		

Chapter 48

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

NOTES:

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

For paper or paperboard weighing not more than 150 g/m²:

 - (a) containing 10% or more of fibres obtained by a mechanical or chemi mechanical process, and
 1. weighing not more than 80 g/m², or

- 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
 - 1. weighing not more than 80 g/m², or
 - 2. coloured throughout the mass; or
- (c) containing more than 3% ash and having a brightness of 60% or more; or
- (d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa.m²/g; or
- (e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa.m²/g.

For paper or paperboard weighing more than 150 g/m²:

- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more, and
 - 1. a caliper of 225 micrometres (microns) or less, or
 - 2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or
- (c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea bag paper) or felt paper or paperboard.

- 6. In this Chapter kraft paper and paperboard means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9. For the purposes of heading 48.14, the expression wallpaper and similar wall coverings applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling

decoration;

- (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.
11. Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.
12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

SUBHEADING NOTES:

1. For the purposes of subheadings 4804.11 and 4804.19, kraftliner means machine finished or machine glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

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

2. For the purposes of subheadings 4804.21 and 4804.29, sack kraft paper means machine finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

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

equivalent for any other weight:

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

3. For the purposes of subheading 4805.11, semi chemical fluting paper means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23 °C.
4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23 °C.
5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper and paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m²/g.
6. For the purposes of subheading 4805.30, sulphite wrapping paper means machine glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/g.
7. For the purposes of subheading 4810.22, light weight coated paper means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.