PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7318.1300		Screw hooks and screw rings	25
7318.1400		Self-tapping screws	25
		Other screws and bolts, whether or not with their nuts or washers:	
7318.1510		High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	5
7318.1520		U Bolts for leaf springs for vehicles of chapter 87	35
7318.1590		Other	20
		Nuts:	
7318.1610		High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)	5
7318.1620		Wheel nuts for vehicles of chapter 87	35
7318.1690		Other	20
7318.1900		Other	20
		- Non- threaded articles:	
		Spring washers and other lock washers:	
7318.2110	7318.2110 High tensile (DIN Grade 8.8. ASTM A325 or ASTM A 193 B7)		5
7318.2190		Other	20
		Other washers:	
7318.2210		Thrust washers for vehicles of chapter 87	
7318.2290		Other	20
7318.2300		Rivets	20
7318.2400		Cotters and cotter-pins	20
7318.2900		Other	25
73.19		Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	
7319.4000		- Safety pins and other pins	20
		- Other:	
7319.9010		Sewing, darning or embroidery needles	
7319.9090		Other	20
73.20		Springs and leaves for springs, of iron or steel.	
		- Leaf- springs and leaves therefor:	
7320.1010		For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, and 8704.3190	35

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7320.1020		For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
7320.1090		Other	35
7320.2000		- Helical springs	25
		- Other:	
7320.9010		Of a kind solely and principally used in manufacture of video cassettes	20
7320.9020		Control spring for hydraulic lift for agricultural tractors of sub - heading 8701.9020	35
7320.9090		Other	25
73.21		Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas- rings, plate warmers and similar non- electric domestic appliances, and parts thereof, of iron or steel.	
		- Cooking appliances and plate warmers:	
		For gas fuel or for both gas and other fuels:	
7321.1110		Cooking ranges	30
7321.1190		Other	30
7321.1200		For liquid fuel	30
7321.1900		Other, including appliances for solid fuel	30
		- Other appliances:	
7321.8100		For gas fuel or for both gas and other fuels	30
7321.8200		For liquid fuel	30
7321.8900		Other, including appliances for solid fuel	30
7321.9000		- Parts	30
73.22		Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor- driven fan or blower, and parts thereof, of iron or steel.	
		- Radiators and parts thereof:	
7322.1100		Of cast iron	25
7322.1900		Other	25

PCT CODE			CD %	
Heading / Sub-heading	Statistical suffix			
(1)	(2)	(3)	(4)	
		- Other		
7322.9010		Air heaters and hot air distributors	25	
7322.9090		Other	25	
73.23		Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
7323.1000		- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	25	
		- Other:		
7323.9100		Of cast iron, not enamelled	25	
7323.9200		Of cast iron, enamelled	25	
7323.9300		Of stainless steel	25	
7323.9400		Of iron (other than cast iron) or steel, enamelled	25	
7323.9900		Other	25	
73.24		Sanitary ware and parts thereof, of iron or steel.		
		- Sinks and wash basins, of stainless steel:		
7324.1010		Sinks	25	
7324.1020		Wash basins	25	
		- Baths:		
7324.2100		Of cast iron, whether or not enamelled	25	
7324.2900		Other	25	
7324.9000		- Other, including parts	25	
73.25		Other cast articles of iron or steel.		
7325.1000		- Of non- malleable cast iron	25	
		- Other:		
7325.9100		Grinding balls and similar articles for mills	25	
7325.9900		Other	25	
73.26		Other articles of iron or steel.		
		- Forged or stamped, but not further worked:		
7326.1100		Grinding balls and similar articles for mills	20	
		Other:		
7326.1910		Forgings of crank shaft	10	
7326.1920		Forgings of surgical & dental instruments	0	
7326.1930		Steel forgings exceeding 150kg	5	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7326.1990		Other	20
7326.2000		- Articles of iron or steel wire	25
		- Other:	
7326.9010		X-ray film hangers	20
7326.9020		Tool box for agricultural tractors of sub - heading 8701.9020	35
7326.9030		Shoe lasts	
7326.9040		Steel balls not exceeding 1mm diameter	
7326.9050		Clips, brackets, stays and other steel fittings for electrical wiring	20
7326.9060	26.9060 Clamps, hose clips, hangers other than electrical wiring		20
7326.9070		Cosmetics or powder boxes and cases, cigarette cases and tobacco boxes, waste paper baskets	20
7326.9090		Other	20

#### Copper and articles thereof

#### Note.

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

#### (a) Refined copper

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

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

TABLE - Other elements

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

<sup>\*</sup>Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

# (b) Copper alloys

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

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

#### (c) Master alloys

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufac-ture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non- ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in heading 28.48.

#### (d) Bars and rods

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

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

# (e) Profiles

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

#### (f) Wire

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

# (g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

## (h) Tubes and pipes

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

# Subheading Note.

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

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

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

- zinc predominates by weight over each of such other elements:
- any nickel content by weight is less than 5% (see coppernickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

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

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

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

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

# (d) Copper-nickel base alloys

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

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7401.0000		Copper mattes; cement copper (precipitated copper).	5
7402.0000		Unrefined copper; copper anodes for electrolytic refining.	5
74.03		Refined copper and copper alloys, unwrought.	
		- Refined copper:	
7403.1100		Cathodes and sections of cathodes	0
7403.1200		Wire-bars	5
7403.1300		Billets	5
7403.1900		Other	5
		- Copper alloys:	
7403.2100		Copper-zinc base alloys (brass)	5
7403.2200		Copper-tin base alloys (bronze)	5
7403.2900		Other copper alloys (other than master alloys of heading 74.05)	5
74.04		Copper waste and scrap.	
7404.0010		Brass scrap	0
7404.0090		Other	0
7405.0000		Master alloys of copper.	5
74.06		Copper powders and flakes.	
7406.1000		- Powders of non- lameller structure	5
7406.2000		- Powders of lameller structure; flakes	5
74.07		Copper bars, rods and profiles.	
_		- Of refined copper:	
7407.1010		Bars	5
7407.1020		Rods	5
7407.1030		Twisted copper bars	5
7407.1040		Busbars of electrolytic grade of 99.9 % purity	5
7407.1090		Other	10
· · · · · · · · · · · · · · · · · · ·		- Of copper alloys:	
7407.2100		Of copper-zinc base alloys (brass)	5
7407.2900		Other	5
74.08		Copper wire.	
		- Of refined copper:	
7408.1100		Of which the maximum cross-sectional dimension exceeds 6 mm	10
7408.1900		Other	10
		- Of copper alloys:	
7408.2100		Of copper-zinc base alloys (brass)	15

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7408.2200		Of copper-nickel base alloys (cupro- nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7408.2900		Other	10
74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	
		- Of refined copper:	
7409.1100		In coils	10
7409.1900		Other	20
		- Of copper- zinc base alloys (brass):	
7409.2100		In coils	5
7409.2900		Other	15
		- Of copper- tin base alloys (bronze):	
7409.3100		In coils	10
7409.3900		Other	10
7409.4000		- Of copper- nickel base alloys (cupro- nickel) or copper- nickel- zinc base alloys (nickel silver)	10
7409.9000		- Of other copper alloys	10
74.10		Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.	
		- Not backed:	
7410.1100		Of refined copper	5
7410.1200		Of copper alloys	5
		- Backed:	
7410.2100		Of refined copper	5
7410.2200		Of copper alloys	5
74.11		Copper tubes and pipes.	
		- Of refined copper:	
7411.1010		Capillary tube of diameter upto 2.25 mm	5
7411.1020		Internally grooved tubes	5
7411.1090		Other	15
		- Of copper alloys:	
7411.2100		Of copper-zinc base alloys(brass)	5
7411.2200		Of copper-nickel base alloys (cupro- nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7411.2900		Other	5

PCT CODE				
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %	
(1)	(2)	(3)	(4)	
74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		
7412.1000		- Of refined copper	15	
7412.2000		- Of copper alloys	15	
7413.0000		Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	20	
[74.14]				
74.15		Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotterpins, washers (including spring washers) and similar articles, of copper.		
7415.1000		- Nails and tacks, drawing pins, staples and similar articles	20	
		- Other articles, not threaded:		
7415.2100		Washers (including spring washers)	20	
7415.2900		Other	20	
		- Other threaded articles:		
7415.3300		Screws; bolts and nuts	20	
7415.3900		Other	20	
[74.16]				
[74.17]				
74.18		Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.		
7418.1000		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20	
7418.2000		- Sanitary ware and parts thereof	20	
74.19		Other articles of copper.		
7419.1000		- Chain and parts thereof	20	
		- Other:		
7419.9100		Cast, moulded, stamped or forged, but not further worked	5	
		Other:		
7419.9910		Copper springs	15	
7419.9990		Other	20	

#### Nickel and articles thereof

#### Note.

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

#### (a) Bars and rods

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

#### (b) Profiles

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

#### (c) Wire

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

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

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

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

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

Heading 75.06 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

#### (e) Tubes and pipes

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

#### Subheading Notes.

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

### (a) Nickel, not alloyed

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

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

**TABLE - Other elements** 

Element		Limiting content % by weight.
Fe	Iron	0.5
0	Oxygen	0.4
Other ele	ements, each	0.3

#### (b) Nickel allovs:

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

- (i) the content by weight of cobalt exceeds 1.5%,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.
- 2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

PCT C	PCT CODE			
Heading /	Statistical	DESCRIPTION	CD %	
Sub-heading (1)	suffix (2)	(3)	(4)	
75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.		
7501.1000		- Nickel mattes	5	
7501.2000		- Nickel oxide sinters and other intermediate products of nickel metallurgy	5	
75.02		Unwrought nickel.		
7502.1000		- Nickel, not alloyed	5	
7502.2000		- Nickel alloys	5	
7503.0000		Nickel waste and scrap.	5	
7504.0000		Nickel powders and flakes.	5	
75.05		Nickel bars, rods, profiles and wire.		
		- Bars, rods and profiles:		
7505.1100		Of nickel, not alloyed	5	
7505.1200		Of nickel alloys	5	
		- Wire:		
7505.2100		Of nickel, not alloyed	5	
7505.2200		Of nickel alloys	5	
75.06		Nickel plates, sheets, strip and foil.		
7506.1000		- Of nickel, not alloyed	5	
7506.2000		- Of nickel alloys	5	
75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).		
		- Tubes and pipes:		
7507.1100		Of nickel, not alloyed	15	
7507.1200 Of nickel alloys		15		
7507.2000		- Tube or pipe fittings	15	
75.08		Other articles of nickel.		
7508.1000		- Cloth, grill and netting, of nickel wire	15	
		- Other:		
7508.9010		Nickel rotary printing screen	10	
7508.9090		Other	15	

#### Aluminium and articles thereof

#### Note.

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

#### (a) Bars and rods

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

#### (b) Profiles

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

#### (c) Wire

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

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

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

 of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,  of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

# (e) Tubes and pipes

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

## Subheading Notes.

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

# (a) Aluminium, not alloyed

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

**TABLE - Other elements** 

	Limiting	content	%	by
Element	weight.			
Fe + Si(Iron plus silicon)		1		
Other elements <sup>(1)</sup> , each		0.1 <sup>(2)</sup>		
·				
(1)Other elements are, for example (	Cr,Cu, Mg,	Mn, Ni, Zı	า.	
(2)Copper is permitted in a proportion greater than 0.1% but not				ot
more than 0.2%, provided that neith	er the chro	omium nor	•	
manganese content exceeds 0.05%	).			

#### (b) Aluminium alloys

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

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.
- 2.- Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

PCT CODE			
Heading / Sub-heading	Heading / Statistical DESCRIPTION Sub-heading suffix		CD %
(1)	(2)	(3)	(4)
76.01		Unwrought aluminium.	
7601.1000		- Aluminium, not alloyed	0
7601.2000		- Aluminium alloys	0
76.02		Aluminium waste or scrap.	
7602.0010		Of auto parts	30
7602.0090		Other	0
76.03		Aluminium powders and flakes.	
7603.1000		- Powders of non- lameller structure	5
7603.2000		- Powders of lamellar structure; flakes	5
76.04		Aluminium bars, rods and profiles.	
		- Of aluminium, not alloyed:	
7604.1010		Bars and rods	10
7604.1090		Profiles	20
		- Of aluminium alloys:	
7604.2100		Hollow profiles	20
7001.2100		Other:	
7604.2910		Bars and rods	10
7604.2920		With cladding for noclock brazing	5
7604.2990		Profiles	20
<b>76.05</b>		Aluminium wire.	20
70.00		- Of aluminium, not alloyed:	
		Of which the maximum cross- sectional	10
7003.1100		dimension exceeds 7 mm	10
7605.1900		Other	20
		- Of aluminium alloys:	
7605.2100		Of which the maximum cross- sectional	10
		dimension exceeds 7 mm	
7605.2900		Other	20
76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	
		- Rectangular (including square):	
7606.1100		Of aluminium, not alloyed	
7606.1200		Of aluminium alloys	10
		- Other:	
		Of aluminium, not alloyed:	
7606.9110	5.9110 Aluminum sheet, anodized/polyurethene coated		5
7606.9190		Other	20
		Of aluminium alloys:	
7606.9210		Aluminium sheet, anodized/polyurethene coated	5
7606.9290		Other	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	
		- Not backed:	
7607.1100		Rolled but not further worked	20
		Other:	
7607.1910		Adhesive tape	5
7607.1920		Printed aluminium foil	15
7607.1990		Other:	20
7607.2000		- Backed	20
76.08		Aluminium tubes and pipes.	
7608.1000		- Of aluminium, not alloyed	10
7608.2000		- Of aluminium alloys	10
7609.0000		Aluminium tube or pipe fittings (for example, couplings,elbows, sleeves).	20
76.10		Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge- sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	
7610.1000		- Doors, windows and their frames and thresholds for doors	20
7610.9000		- Other	20
7611.0000		Aluminium reservoirs tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 I, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 I, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.	
7612.1000		- Collapsible tubular containers	20
		- Other:	
7612.9010		Round cans in diameter exceeding 45 mm	10
7612.9020		Oval cans of all sizes	10
7612.9030		Of a capacity upto 400 ml and bearing brand name and/or logo	10
7612.9090		Other	20
76.13		Aluminium containers for compressed or liquefied gas.	
7613.0010		Aerosol cans with valves and covers	10
7613.0090		Other	20
76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
7614.1000		- With steel core	20
7614.9000		- Other	20
76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	
7615.1000		- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	20
7615.2000		- Sanitary ware and parts thereof	20
76.16		Other articles of aluminium.	
7616.1000		- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter- pins, washers and similar articles	20
		- Other:	
7616.9100		Cloth, grill, netting and fencing, of aluminium wire	20

PCT C	ODE		CD %
Heading / Sub-heading	Statistical suffix	DESCRIPTION	
(1)	(2)	(3)	(4)
		Other:	
7616.9910		Castings and forgings	10
7616.9920		Aluminium slugs	20
7616.9930		Pencil ferrules	10
7616.9990		Other	20

(Reserved for possible future use in the Harmonized System)

# Chapter 78

#### Lead and articles thereof

#### Note.

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

#### (a) Bars and rods

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

#### (b) **Profiles**

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

that they have not thereby assumed the character of articles or products of other headings.

#### (c) Wire

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

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

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including modified rectangles of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

#### (e) Tubes and pipes

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

# Subheading Note.

1.- In this Chapter the expression "refined lead" means: Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

**TABLE - Other elements** 

Element		Limiting content by weight.	%
Ag	Silver	0.02	
As	Arsenic	0.005	
Bi	Bismuth	0.05	
Ca	Calcium	0.002	
Cd	Cadmium	0.002	
Cu	Copper	0.08	
Fe	Iron	0.002	
S	Sulphur	0.002	
Sb	Antimony	0.005	
Sn	Tin	0.005	
Zn	Zinc	0.002	
Othe	r (for example Te), each	0.001	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
78.01		Unwrought lead.	
7801.1000		- Refined lead	5
		- Other:	
7801.9100		Containing by weight antimony as the principal other element	5
7801.9900		Other	5
7802.0000		Lead waste and scrap.	0
[78.03]			
78.04		Lead plates, sheets, strip and foil; lead powders and flakes.	
		- Plates, sheets, strip and foil:	
7804.1100		Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	15
7804.1900		Other	15
7804.2000		- Powders and flakes	15
[78.05]			
78.06		Other articles of lead.	
7806.0010		Wire	10
7806.0020		Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	20
7806.0090		Other	20

#### Zinc and articles thereof

#### Note.

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

#### (a) Bars and rods

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

#### (b) Profiles

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

#### (c) Wire

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

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

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are :

 of rectangular (including square) shape with a thickness not exceeding one-tenth of the width, - of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

# (e) Tubes and pipes

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

#### **Subheading Note**

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

# (a) Zinc, not alloyed

Metal containing by weight at least 97.5% of zinc.

#### (b) Zinc alloys

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

# (c) Zinc dust

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

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
79.01		Unwrought zinc.	
		- Zinc, not alloyed:	
7901.1100		Containing by weight 99.99 % or more of zinc	5
7901.1200		Containing by weight less than 99.99 % of zinc	5
7901.2000		- Zinc alloys	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7902.0000		Zinc waste and scrap.	5
79.03		Zinc dust, powders and flakes.	
7903.1000		- Zinc dust	5
7903.9000		- Other	10
79.04		Zinc bars, rods, profiles and wire.	
7904.0010		Wire	10
7904.0090		Other	10
7905.0000		Zinc plates, sheets, strip and foil.	10
[79.06]			
79.07		Other articles of zinc.	
7907.0010		Zinc slugs for dry battery cell containers	5
7907.0020		Anodes	5
7907.0090		Other	15

#### Tin and articles thereof

#### Note.

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

# (a) Bars and rods

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

# (b) **Profiles**

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

# (c) Wire

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

# (d) Plates, sheets, strip and foil

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

### (e) Tubes and pipes

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

# Subheading Note.

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

#### (a) Tin, not alloyed

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

**TABLE - Other elements** 

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

# (b) Tin alloys

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

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

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
80.01		Unwrought tin.	
8001.1000		- Tin, not alloyed	5
8001.2000		- Tin alloys	5
8002.0000		Tin waste and scrap.	5
8003.0000		Tin bars, rods, profiles and wire	5
[80.04]			
[80.05]			
[80.06]			
80.07		Other articles of tin.	
8007.0010		Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	10
8007.0020		Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	10
8007.0030		Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	15
8007.0090		Other	20

# Other base metals; cermets; articles thereof

# Subheading Note.

1.- Note 1 to Chapter 74, defining "bars and rods", "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

PCT C	ODE		
Heading /	Statistical	DESCRIPTION	CD %
Sub-heading (1)	suffix (2)	(3)	(4)
81.01		Tungsten (wolfram) and articles thereof,	
		including waste and scrap.	
8101.1000		- Powders	5
		- Other:	
8101.9400		Unwrought tungsten, including bars and rods obtained simply by sintering	5
8101.9600		Wire	5
8101.9700		Waste and scrap	5
		Other:	
8101.9910		Bars and rods, other than those obtained simply by sintering, profiles,	5
		plates, sheets, strip and foil	
8101.9990		Other	5
81.02		Molybdenum and articles thereof, including waste and scrap.	
8102.1000		- Powders	5
		- Other:	
8102.9400		Unwrought molybdenum, including bars and rods obtained simply by sintering	5
8102.9500		Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5
8102.9600		Wire	5
8102.9700		Waste and scrap	5
8102.9900		Other	5
81.03		Tantalum and articles thereof, including waste and scrap.	
8103.2000		- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5
8103.3000		- Waste and scrap	5
8103.9000		- Other	5
81.04		Magnesium and articles thereof, including waste and scrap.	
		- Unwrought magnesium:	
	L		

PCT CODE				
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %	
(1)	(2)	(3)	(4)	
8104.1100		Containing at least 99.8 % by weight of magnesium	5	
8104.1900		Other	5	
8104.2000		- Waste and scrap	5	
8104.3000		- Raspings, turnings and granules, graded according to size; powders	5	
8104.9000		- Other	5	
81.05		Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.		
8105.2000		- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	5	
8105.3000		- Waste and scrap	5	
8105.9000		- Other	5	
8106.0000		Bismuth and articles thereof, including waste and scrap.	5	
81.07		Cadmium and articles thereof, including waste and scrap.		
8107.2000		- Unwrought cadmium; powders	5	
8107.3000		- Waste and scrap	5	
8107.9000		- Other	5	
81.08		Titanium and articles thereof, including waste and scrap.		
8108.2000		- Unwrought titanium; powders	5	
8108.3000		- Waste and scrap	5	
8108.9000		- Other	5	
81.09		Zirconium and articles thereof, including waste and scrap.		
8109.2000		- Unwrought zirconium; powders	5	
8109.3000		- Waste and scrap	5	
8109.9000		- Other	5	
81.10		Antimony and articles thereof, including waste and scrap.		
8110.1000		- Unwrought antimony; powders	5	
8110.2000		- Waste and scrap	5	
8110.9000		- Other	5	
8111.0000		Manganese and articles thereof, including waste and scrap.	5	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
		- Beryllium:	
8112.1200		Unwrought; powders	5
8112.1300		Waste and scrap	5
8112.1900		Other	5
		- Chromium:	
8112.2100		Unwrought; powders	5
8112.2200		Waste and scrap	5
8112.2900		Other	5
		- Thallium:	
8112.5100		Unwrought; powders	5
8112.5200		Waste and scrap	5
8112.5900		Other	5
		- Other:	
8112.9200		Unwrought; waste and scrap; powders	5
8112.9900		Other	5
8113.0000		Cermets and articles thereof, including waste and scrap.	5

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

#### Notes.

- 1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:
  - (a) Base metal;
  - (b) Metal carbides or cermets;
  - (c) Precious or semi-precious stones (natural,synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
  - (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.
- 2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and

tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3.- Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

PCT C	ODE		
Heading /	Statistical	DESCRIPTION	CD %
Sub-heading	suffix	(0)	(4)
(1)	(2)	(3)	(4)
82.01		Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	
8201.1000		- Spades and shovels	15
8201.3000		- Mattocks, picks, hoes and rakes	15
8201.4000		- Axes, bill hooks and similar hewing tools	15
8201.5000		- Secateurs and similar one- handed pruners and shears (including poultry shears)	15
8201.6000		- Hedge shears, two- handed pruning shears and similar two- handed shears	15
8201.9000		- Other hand tools of a kind used in agriculture, horticulture or forestry	15
82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
8202.1000		- Hand saws	10
8202.2000		- Band saw blades	5
		- Circular saw blades (including slitting or slotting saw blades):	
8202.3100		With working part of steel	5
8202.3900		Other, including parts	5
8202.4000		- Chain saw blades	10
		- Other saw blades:	
8202.9100		Straight saw blades, for working metal	10
		Other:	
8202.9910		Ginsaw blades	10
8202.9990		Other	10

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe- cutters, bolt croppers, perforating punches and similar hand tools.	
8203.1000		- Files, rasps and similar tools	10
8203.2000		- Pliers (including cutting pliers), pincers, tweezers and similar tools	10
8203.3000		- Metal cutting shears and similar tools	10
8203.4000		- Pipe- cutters, bolt croppers, perforating punches and similar tools	10
82.04		Hand- operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	
		- Hand- operated spanners and wrenches:	
8204.1100		Non-adjustable	5
8204.1200		Adjustable	5
8204.2000		- Interchangeable spanner sockets, with or without handles	5
82.05		Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine- tools; anvils; portable forges; hand- or pedal- operated grinding wheels with frameworks.	
8205.1000		- Drilling, threading or tapping tools	5
8205.2000		- Hammers and sledge hammers	10
8205.3000		- Planes, chisels, guages and similar cutting tools for working wood	10
8205.4000		- Screwdrivers	10
		- Other hand tools (including glaziers' diamonds):	
8205.5100		Household tools	10
8205.5900		Other	10
8205.6000		- Blow lamps	10
8205.7000		- Vices, clamps and the like	10
8205.9000		- Other, including sets of articles of two or more subheadings of this heading	10
82.06		Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8206.0010		For motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223,8703.3225 8704.2190 and 8704.3190	35
8206.0020		For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8206.0030		Other for motor cars and vehicles	35
8206.0090		Other	10
82.07		Interchangeable tools for hand tools, whether or not power- operated, or for machine- tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	
		- Rock drilling or earth boring tools:	
8207.1300		With working part of cermets	5
8207.1900		Other, including parts	5
8207.2000		- Dies for drawing or extruding metal	5
8207.3000		- Tools for pressing, stamping or punching	5
8207.4000		- Tools for trapping or threading - Tools for drilling, other than for rock drilling:	5
8207.5010		Drills other than parallel or straight shank twist drills	5
8207.5090		Other	5
8207.6000		- Tools for boring or broaching	5
8207.7000		- Tools for milling	5
8207.8000		- Tools for turning	5
8207.9000		- Other interchangeable tools	5
82.08		Knives and cutting blades, for machines or for mechanical appliances.	
8208.1000		- For metal working	5
8208.2000		- For wood working	5
8208.3000		- For kitchen appliances or for machines used by the food industry	10
8208.4000		- For agricultural, horticultural or forestry machines	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other:	
8208.9010		Knives and cutting blades for paper and paper board	5
8208.9020		Die steel	20
8208.9090		Other	20
8209.0000		Plates, sticks, tips and the like for tools, unmounted, of cermets.	5
8210.0000		Hand- operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	10
82.11		Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	
8211.1000		- Sets of assorted articles	25
		- Other:	
8211.9100		Table knives having fixed blades	25
8211.9200		Other knives having fixed blades	25
8211.9300		Knives having other than fixed blades	25
8211.9400		Blades	25
8211.9500		Handles of base metal	25
82.12		Razors and razor blades (including razor blade blanks in strips).	
8212.1000		- Razors	25
8212.2000		- Safety razor blades, including razor blade blanks in strips	25
8212.9000		- Other parts	25
8213.0000		Scissors, tailors' shears and similar shears, and blades therefor.	25
82.14		Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
8214.1000		- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	20
8214.2000		- Manicure or pedicure sets and instruments (including nail files)	20
8214.9000		- Other	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
82.15		Spoons, forks, ladles, skimmers, cake- servers, fish- knives, butcher- knives, sugar tongs and similar kitchen or tableware.	
8215.1000		- Sets of assorted articles containing at least one article plated with precious metal	25
8215.2000		- Other sets of assorted articles	25
		- Other:	
8215.9100		Plated with precious metal	25
		Other:	
8215.9910		Spoons	25
8215.9920		Forks	25
8215.9990		Other	25

# Miscellaneous articles of base metal

# Notes.

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

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
83.01		Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	
8301.1000		- Padlocks	5
		- Locks of a kind used for motor vehicles:	
8301.2010		Door locks for vehicles of sub - heading 8704.3190; Locks, meant for vehicles of heading 87.11	35

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8301.2090		Other	35
8301.3000		- Locks of a kind used for furniture	25
8301.4000		- Other locks	25
8301.5000		- Clasps and frames with clasps, incorporating locks	20
8301.6000		- Parts	25
8301.7000		- Keys presented separately	25
83.02		Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hatracks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	
8302.1010		- Hinges:  (1) Of a kind used in vehicles for doors, luggage compartment lid, seats and bonnet for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113 (except die casting type, sliding door hinges and quarter window hinges)	35
		(2) Of a kind used in vehicles for doors and seats for vehicles of sub- headings 8703.2193, 8703.3223.	
		(3)Of a kind used in vehicles for rear deck for vehicles of sub- heading 8704.2190.	
		(4)Of a kind used for doors and rear deck for vehicles of sub - heading 8704.3190	
8302.1020		Of a kind used in doors of vehicles of heading 8704.2299	35
8302.1030		Other for motor cars and vehicles	35
8302.1090		Other	25
8302.2000		- Castors	10
		- Other mountings, fittings and similar articles suitable for motor vehicles:	
8302.3010		(1) Latch assembly for hood/doors (mannual type) of a kind used in vehicles for doors, luggage compartment lid and bonnet, for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub- heading 8703.2113( except back door latches), 8704.2190 and 8704.3190	35

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(2) Grip bars/ assistants, grab rails and parts thereof for motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193 (except foamed type), 8703.3223, 8704.2190 and 8704.3190	
		(3) Strikers for latches for motor cars of heading 8703 and vehicles of sub- heading 8703.3223 and 8704.2190	
		(4) Window opening mechanism, rack and pinion type for vehicles of heading 87.03 and of sub- headings 8703.2113, 8703.2193, 8704.2190, 8704.2219 and 8704.3190	
		(5) Tail board fittings for vehicles of heading 87.11	
8302.3090		Other	35
		- Other mountings, fittings and similar articles:	
8302.4100		Suitable for buildings	25
8302.4200		Other, suitable for furniture	25
8302.4900		Other	25
8302.5000		- Hat- racks, hat- pegs, brackets and similar fixtures	25
8302.6000		- Automatic door closers	25
8303.0000		Armoured or reinforced safes, strong- boxes and doors and safe deposit lockers for strong- rooms, cash or deed boxes and the like, of base metal.	25
8304.0000		Filing cabinets, card- index cabinets, paper trays, paper rests, pen trays, office- stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	25
83.05		Fittings for loose- leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
8305.1000		- Fittings for loose- leaf binders or files	25
8305.2000		- Staples in strips	25
8305.9000		- Other, including parts	25

PCT C	ODE		
Heading /	Statistical	DESCRIPTION	CD %
Sub-heading (1)	suffix (2)	(3)	(4)
83.06		Bells, gongs and the like, non- electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	.,,
8306.1000		- Bells, gongs and the like	25
		- Statuettes and other ornaments:	
8306.2100		Plated with precious metal	25
8306.2900		Other	25
8306.3000		- Photograph, picture or similar frames; mirrors	25
83.07		Flexible tubing of base metal, with or without fittings.	
8307.1000		- Of iron or steel	25
8307.9000		- Of other base metal	25
		buckle- clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	
		- Hooks, eyes and eyelets:	
8308.1010		Hooks	10
8308.1020		Eyes and elyelets	5
8308.2000		- Tubular or bifurcated rivets	20
		- Other, including parts:	
8308.9010		Clasps	20
8308.9020		Buckle	20
8308.9030		Frames of hand bags and purses	20
8308.9090		Other	20
83.09		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	
8309.1000		- Crown corks	25
8309.9000		- Other	25

PCT CODE			
Heading /	Statistical suffix	DESCRIPTION	CD %
Sub-heading (1)	(2)	(3)	(4)
83.10		Sign- plates, name- plates, address- plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	• • •
8310.0010		Number plate assembly and parts thereof for agricultural tractors of sub- heading 8701.9020	35
8310.0020		Number plates assembly and parts thereof for vehicles of heading 87.11	35
8310.0030		Number plates assembly and parts thereof for other motor cars and vehicles	35
8310.0090		Other	25
83.11		Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	
8311.1000		- Coated electrodes of base metal, for electric arc- welding	25
8311.2000		- Cored wired of base metal, for electric arc- welding	15
8311.3000		- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	10
8311.9000		- Other	10

### **Section XVI**

# MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

#### Notes.

- 1.- This Section does not cover:
  - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading40.16);
  - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses:
  - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
  - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or SectionXV);
  - (e) Transmission or conveyor belts or belting, of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
  - (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (h) Drill pipe (heading 73.04);
  - (ii) Endless belts of metal wire or strip (Section XV);
  - (k) Articles of Chapter 82 or 83;
  - (I) Articles of Section XVII;
  - (m) Articles of Chapter 90;
  - (n) Clocks, watches or other articles of Chapter 91;
  - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43 or 45 59 or heading 68.04 or 69.09);
  - (p) Articles of Chapter 95;or
  - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96. 12 if inked or otherwise prepared for giving impressions).
- 2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
  - (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
  - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading

(including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17:

- (c) All other parts are to be classified in headings 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
- 3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
- 4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
- 5.- For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

# Chapter 84

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

### Notes.

- 1.- This Chapter does not cover:
  - (a) Millstones, grindstones or other articles of Chapter 68:
  - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69):
  - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);
  - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
  - (e) Vacuum cleaners of heading 85.08;
  - (f) Electro- mechanical domestic appliances of heading 85. 09; digital cameras of heading 85.25; or
  - (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
- 2.- Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be

classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

### Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

### Heading 84.24 does not cover:

- (a) Ink-jet printing machines (heading 84.43); or
- (b) Water-jet cutting machines (heading 84.56).
- 3.- A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4.- Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
  - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
  - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or
  - (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
- 5.- (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of :
  - (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
  - (ii) Being freely programmed in accordance with the requirements of the user;
  - (iii) Performing arithmetical computations specified by the user; and
  - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

- (i) It is of a kind solely or principally used in an automatic data processing system;
- (ii) It is connectable to the central processing unit either directly or through one or more other units; and
- (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

- (D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:
  - (i) Printers, copying machines, facsimile machines, whether or not combined:
  - (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):
  - (iii) Loudspeakers and microphones;
  - (iv) Television cameras, digital cameras and video camera recorders:
  - (v) Monitors and projectors, not incorporating television reception apparatus.
- (E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.
- 6.- Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8.- For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

- 9.- (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.
  - (B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.
  - (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:
    - (i) the manufacture or repair of masks and reticles;
    - (ii) assembling semiconductor devices or electronic integrated circuits;
    - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
  - (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

# Subheading Notes.

- 1.- For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
- 2.- Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.01		Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	
8401.1000		- Nuclear reactors	5
8401.2000		- Machinery and apparatus for isotopic separation, and parts thereof	5
8401.3000		- Fuel elements (cartridges) non- irradiated	5
8401.4000		- Parts of nuclear reactors	5

PCT C	CODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super- heated water boilers.	
		- Steam or other vapour generating boilers:	
		Watertube boilers with a steam production exceeding 45 t per hour:	
8402.1110		With a steam production exceeding 45 t but not more than 350 t per hour and 80 kg per cm2 pressure	20
8402.1120		Waste heat boilers (WHB's)	20
8402.1130		Heat recovery steam generators (HRSG's)	20
8402.1190		Other	5
8402.1200		Watertube boilers with a steam production not exceeding 45 t per hour	20
		Other vapour generating boilers, including hybrid boilers:	
8402.1910		Firetube boilers	20
8402.1920		Waste heat boilers (WHB's)	20
8402.1930		Heat recovery steam generators (HRSG's)	20
8402.1990		Other	10
8402.2000		- Super- heated water boilers	20
		- Parts:	
8402.9010		For machines of heading 8402.1190	5
8402.9020		For machines of heading 8402.1990	10
8402.9090		Other	20
84.03		Central heating boilers other than those of heading 84.02.	
8403.1000		- Boilers	20
8403.9000		- Parts	10
84.04		Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super- heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	
8404.1000		- Auxiliary plants for use with boilers of heading 84.02 or 84.03	10
8404.2000		- Condensers for steam or other vapour power units	20
		- Parts:	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8404.9010		For machines of heading 8404.1000	5
8404.9090		Other	15
84.05		Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	
8405.1000		- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5
8405.9000		- Parts	5
84.06		Steam turbines and other vapour turbines.	
8406.1000		- Turbines for marine propulsion	5
		- Other turbines:	
8406.8100		Of an output exceeding 40 MW	5
8406.8200		Of an output not exceeding 40 MW	5
8406.9000		- Parts	5
84.07		Spark- ignition reciprocating or rotary internal combustion piston engines.	
8407.1000		- Aircraft engines	5
		- Marine propulsion engines:	
8407.2100		Outboard motors	5
8407.2900		Other	5
		- Reciprocating piston engines of a kind used for the propulsion of vehicles of chapter 87:	
		Of a cylinder capacity not exceeding 50 cc:	
8407.3110		For vehicles of heading 87.11	35
8407.3190		Other	35
		Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8407.3210		For vehicles of heading 87.11	35
8407.3290		Other	35
		Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:	
8407.3310		For vehicles of sub-headings 8703.2113 and, 8704.3190	35
8407.3390		Other	35
8407.3400		Of a cylinder capacity exceeding 1,000 cc	35

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other engines:	
8407.9010		Gas engines	5
8407.9020		Of a kind used for the propulsion of vehicles of chapter 87	35
8407.9090		Other	20
84.08		Compression- ignition internal combustion piston engines (diesel or semi- diesel engines).	
8408.1000		- Marine propulsion engines	5
		- Engines of a kind used for the propulsion of vehicles of chapter 87:	
8408.2010		For agricultural tractors of sub - heading 8701.9020	35
8408.2090		Other	35
8408.9000		- Other engines	20
84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
8409.1000		- For aircraft engines	5
		- Other:	
		suitable for use solely or principally with spark-ignition internal combustion piston engines:	
8409.9110		Following components for engines as well as of vehicles of heading 87.11; (1) Cylinders (2) Cylinder Blocks (3) Cylinder Liners (4) Crank case and crank case covers (5) Cylinder head covers (6) Piston (7) Sprocket Cam	35
8409.9120		Following parts of engines for vehicles of Chapter 87:	35
		(1) Intake manifold for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of subheadings 8703.2113 and 8704.3190	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(2) Cover cylinder head for automotive engines as well as of motor cars of heading 87.03 (not exceeding 800cc)and vehicles of sub- heading 8703.2113 and 8704.3190	
		(3) Oil pan, for automotive engines as well as for motor cars of heading 87.03(not exceeding 1200cc) and vehicles of subheading 8703.2113 and 8704.3190	
		(4) Timing belt cover (Steel Sheet / Plastic) for automotive engines as well as of motor cars of heading 87.03 and vehicles of subheadings 8703.2113, 8703.2193 and 8704.3190	
		(5) Exhaust manifold (Iron Casting Type) for automotive engines as well as of motor cars of heading 87.03 and vehicles of sub- heading 8703.2113 and 8704.3190	
		(6) Oil strainer for automotive engines as well as of motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub- headings 8703.2113, 8703.2193 and 8704.3190;	
		(7) Cover exhaust manifold for engines as well as of motor cars of heading 87.03 (not exceeding 800cc) and vehicles of subheadings 8703.2113, 8703.2193 and 8704.3190;	
		(8) Pipe Water outlet / inlet for engines as well as of motor cars of heading 87.03 (not exceeding 1200cc)	
8409.9130		Following components for vehicles of Chapter 87 (1) Rings and pistons (2) Cylinder Heads (3) Inlet or exhaust valves	35
8409.9140		Other parts of engines for vehicles of Chapter 87	35

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8409.9150		Parts for marine engines	5
		Other:	
8409.9191		CNG kits for vehicles of Chapter 87	35
8409.9192		Parts for gas engine of heading 8407.9010	5
8409.9199		Other	35
		Other:	
8409.9910		Following parts of engines for vehicles of chapter 87; (1) Rings & Pistons (2) Cylinders (3) Cylinder Blocks (4) Cylinder Heads (5) Cylinder Liners	35
8409.9920		Following other parts of engines for vehicles of Chapter 87:	35
		(1) Inlet or exhaust valves for agricultural tractors of sub - heading 8701.9020	
		(2) Exhaust manifold, inlet manifold, blanking plate/ cover, scoop / lube oil reservoir, oil pan / sump with base, bracket rocker shaft, with or without support, tappet cover, timing case, Hub for idler gear and timing cover for agricultural tractors of subheading 8701.9020 (excluding 4x4 tractors)	
		(3) Connecting rod cap, tappets / push rods and rocker arm for agricultural tractors (upto 80 HP) of sub - heading 8701.9020.	
		(4) Piston assembly and parts thereof and connecting rod for agricultural tractors (upto 55HP)of sub - heading 8701.9020.	
		(5) Rear end housing for agricultural tractors (upto 55HP) of sub - heading 8701.9020.	
8409.9930		Other for engine of motor cars and vehicles	35
8409.9940		Parts for marine engines Other:	5
8409.9991		CNG kits for vehicles of Chapter 87	35
8409.9999		Other	10
84.10		Hydraulic turbines, water wheels, and regulators therefor.	
		- Hydraulic turbines and water wheels:	
8410.1100		Of a power not exceeding 1,000 kW	10

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8410.1200		Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5
8410.1300		Of a power exceeding 10,000 kW	5
		- Parts, including regulators:	
8410.9010		For machines of heading 8410.1100	10
8410.9090		Other	5
84.11		Turbo- jets, turbo- propellers and other gas turbines.	
		- Turbo- jets:	
8411.1100		Of a thrust not exceeding 25 kN	5
8411.1200		Of a thrust exceeding 25 kN	5
		- Turbo- propellers:	
8411.2100		Of a power not exceeding 1,100 kW	5
8411.2200		Of a power exceeding 1,100 kW	5
		- Other gas turbines:	
8411.8100		Of a power not exceeding 5,000 kW	5
8411.8200		Of a power exceeding 5,000 kW	5
		- Parts:	
8411.9100		Of turbo-jets or turbo-propellers	5
8411.9900		Other	5
84.12		Other engines and motors.	
8412.1000		- Reaction engines other than turbo- jets	5
		- Hydraulic power engines and motors:	
8412.2100		Linear acting (cylinders)	5
8412.2900		Other	5
		- Pneumatic power engines and motors:	
8412.3100		Linear acting (cylinders)	5
8412.3900		Other	5
		- Other:	
8412.8010		Wind engines (wind mills)	5
8412.8090		Other	10
		- Parts:	
8412.9010		For machines of heading 8412.3900 and 8412.8010	5
8412.9020		For machines of heading 8412.1000, 8412.2100, 8412.2900 & 8412.3100	5
8412.9030		Of wind wheels	5
8412.9040		Of wind engines	5
8412.9050		Of hot air engines	5
8412.9060		Of compressed air engines	5
8412.9090		Other	10

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
		- Pumps fitted or designed to be fitted with a measuring device:	
8413.1100		Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	10
		Other:	
8413.1910		Pumps for dispensing chemicals, fitted with sensor	5
8413.1990		Other	20
8413.2000		- Hand pumps, other than those of subheading 8413.11 or 8413.19	15
		- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
8413.3010		Diesel fuel injection pumps for vehicles of Chapter 87	35
8413.3020		Following parts for Vehicles of subheading 8701.9020; (1) Oil pump assembly (2) Water pump for internal combustion piston engines	35
8413.3030		Following parts of vehicles of Chapter 87; (1) Oil pump assembly for motor cars of heading 87.03 (not exceeding 800cc) and vehicles of sub-headings 8703.2113 and 8704.3190 (2) Water pump for internal combustion piston engines for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190	35
8413.3040		Oil pump for vehicles of heading 87.11	35
8413.3050		Other for the vehicles of chapter 87	35
8413.3090		Other	20
8413.4000		- Concrete pumps	5
8413.5000		- Other reciprocating positive displacement pumps	20
8413.6000		- Other rotary positive displacement pumps	20
		- Other centrifugal pumps:	
8413.7010		Submersible pums	5
8413.7090		Other	20
		- Other pumps; liquid elevators: Pumps:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8413.8110		Geared pumps	5
8413.8190		Other	20
8413.8200		Liquid elevators	10
		- Parts:	
		Of pumps:	
8413.9110		Stainless steel impellers	5
8413.9120		Stainless steel fabricated laser welded chamber for pump bowl assembly	5
8413.9130		Other parts for machines of headings 8413.1910, 8413.4000 and 8413.8110	5
8413.9140		Other parts for machines of heading 8413.1100	10
8413.9150		Plunger and other pumps parts for the vehicles of chapter 87	35
8413.9190		Other	20
8413.9200		Of liquid elevators	10
84.14		Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
8414.1000		- Vacuum pumps	5
8414.2000		- Hand- or foot- operated air pumps	10
		- Compressors of a kind used in refrigerating equipment:	
8414.3010		Used with HCFC and non-CFC gases	5
8414.3090		Other	10
8414.4000		- Air compressors mounted on a wheeled chassis for towing	5
		- Fans:	
		Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:	
8414.5110		Ceiling fan	30
8414.5120		Pedestal fan	30
8414.5130		Table fan	30
8414.5140		Exhaust fan	30
8414.5190		Other	30
		Other:	
8414.5910		Blowers including portable type with self contained electric motor	20
8414.5990		Other	25
8414.6000		- Hoods having a maximum horizontal side not exceeding 120 cm	20

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PCT CODE				
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %	
(1)	(2)	(3)	(4)	
8415.9012		for vehicles of chapter 87	35	
8415.9019		Other	15	
		Condensors:		
8415.9021		For vehicles of chapter 87	35	
8415.9029		Other	15	
8415.9030		Covers for inner body.	15	
		Other:		
8415.9091		For use with air conditioning machines of PCT headings 8415.2010, 8415.2020, 8415.2030 and 8415.2090	35	
8415.9099		Other	20	
84.16		Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		
8416.1000		- Furnace burners for liquid fuel	5	
8416.2000		- Other furnace burners, including combination burners	5	
8416.3000		Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5	
8416.9000		- Parts	5	
84.17		Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		
		- Furnaces and ovens for the roasting, melting or other heat- treatment of ores, pyrites or of metals:		
8417.1010		Kilns	5	
8417.1090		Other	5	
8417.2000		- Bakery ovens, including biscuit ovens	5	
8417.8000		- Other	5	
8417.9000		- Parts	5	
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.		
8418.1000		- Combined refrigerator- freezers, fitted with separate external doors	30	
		- Refrigerators, household type:		
8418.2100		Compression-type	30	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8418.2900		Other	30
8418.3000		- Freezers of the chest type, not exceeding 800 I capacity	30
8418.4000		- Freezers of the upright type, not exceeding 900 I capacity	30
8418.5000		- Other furniture (chests, cabinets, display counters, show- cases and the like) for storage and display, incorporating refrigerating or freezing equipment.	30
		- Other refrigerating or freezing equipment; heat pumps:	
8418.6100		Heat pumps other than air conditioning machines of heading 84.15.	25
		Other:	
8418.6910		Milk chillers above 3000 litre capacity	10
8418.6920		Refrigerating machines with engine fitted on a common base for refrigerator containers	10
8418.6990		Other	25
		- Parts:	
8418.9100		Furniture designed to receive refrigerating or freezing equipment	25
		Other:	
8418.9910		Evaporators (roll bond / fin / tube on plate types)	5
8418.9920		Wire condensers	10
8418.9930		Of machine of heading 8418.6910	10
8418.9990		Other	20
84.19		Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non- electric.	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Instantaneous or storage water heaters, non- electric:	
8419.1100		Instantaneous gas water heaters	25
8419.1900		Other	25
8419.2000		- Medical, surgical or laboratory sterilisers	5
		- Dryers:	
8419.3100		For agricultural products	5
8419.3200		For wood, paper pulp, paper or paperboard	5
8419.3900		Other	5
8419.4000		- Distilling or rectifying plant	20
8419.5000		- Heat exchange units	20
		- Machinery for liquifying air or other gases:	
8419.6010		Mist eliminator	5
8419.6090		Other	5
		- Other machinery, plant and equipment:	
8419.8100		For making hot drinks or for cooking or heating food	20
		Other:	
8419.8910		Cooling tower	20
8419.8990		Other	20
		- Parts:	
8419.9010		Of machines of heading 8419.2000, 8419.3100, 8419.3200, 8419.3900 & 8419.6000	5
8419.9020		Of machine of heading 8419.4000	15
8419.9090		Other	20
84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
8420.1000		- Calendering or other rolling machines	5
		- Parts:	
8420.9100		Cylinders	5
8420.9900		Other	5
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
		- Centrifuges, including centrifugal dryers:	
8421.1100		Cream separators	5
8421.1200		Clothes-dryers	20
8421.1900		Other	5
		- Filtering or purifying machinery and apparatus for liquids:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8421.2100		For filtering or purifying water	25
8421.2200		For filtering or purifying beverages other than water	15
		Oil or petrol-filters for internal combustion engines:	
8421.2310		For motor cars of heading 87.03, and vehicles of sub-headings 8703.2113, 8704.3190, 8703.3225 and vehicles of heading 87.11 (other than foam type)	35
8421.2320		For vehicles of sub-heading 8701.9020	35
8421.2390		Other	35
8421.2900		Other	25
		- Filtering or purifying mahcinery and apparatus for gases:	
		Intake air filters for internal combustion engines:	
8421.3110		For motor cars of heading 8703 ( not exceeding 800cc), vehicles of subheadings 8703.2113, 8703.2115, 8703.2193,8703.3225,8704.2190,8704.319 0 and vehicles of heading 87.11 (other than foam type)	35
8421.3190		Other	35
		Other:	
8421.3910		Filter driers used with non-CFC refrigerant gases	5
8421.3920		Filter driers used with CFC refrigerant gases	10
8421.3930		Mist eleminator	5
8421.3940		Air filters	25
8421.3950		Filter bags	25
8421.3990		Other	25
		- Parts:	
		Of centrifuges, including centrifugal dryers:	
8421.9110		Of machines of heading 8421.1100 & 8421.1900	5
8421.9190		Other	20
		Other:	
8421.9910		Of machine of heading 8421.3910, 8421.3920 & 8421.3930	5
8421.9990		Other	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.22		Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat- shrink wrapping machinery); machinery for aerating beverages.	
		- Dish washing machines:	
8422.1100		Of the household type	15
8422.1900		Other	15
8422.2000		- Machinery for cleaning or drying bottles or other containers	5
8422.3000		- Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	5
8422.4000		- Other packing or wrapping machinery (including heat- shrink wrapping machinery)	5
		- Parts:	
8422.9010		Of dish washing machines	5
8422.9090		Other	5
84.23		Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	
8423.1000		- Personal weighing machines, including baby scales; household scales	5
8423.2000		- Scales for continuous weighing of goods on conveyors	5
8423.3000		- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	5
		- Other weighing machinery:	
8423.8100		Having a maximum weighing capacity not exceeding 30 kg	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8423.8200		Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	5
8423.8900		Other	5
8423.9000		- Weighing machine weights of all kinds; parts of weighing machinery	5
84.24		Mechanical appliances (whether or not hand- operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	
8424.1000		- Fire extinguishers, whether or not charged	20
		- Spray guns and similar appliances:	
8424.2010		For agriculture	5
8424.2020		For industry	10
8424.2090		Other	20
8424.3000		- Steam or sand blasting machines and similar jet projecting machines	5
		- Other appliances:	
8424.8100		Agricultural or horticultural	5
8424.8900		Other	5
		- Parts:	
8424.9010		Of machines ofheading 8424.2010, 8424.3000 & 8424.8100	5
8424.9090		Other	5
84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	
		- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.1100		Powered by electric motor	5
8425.1900		Other	5
		- Winches; capstans:	
8425.3100		Powered by electric motor	5
8425.3900		Other	5
		- Jacks; hoists of a kind used for raising vehicles:	
8425.4100		Built-in jacking systems of a type used in garages	5
8425.4200		Other jacks and hoists, hydraulic	10
8425.4900		Other	35

PCT (	CODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
		- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
		Overhead travelling cranes on fixed support:	
8426.1110		Not exceeding 400 metric ton	10
8426.1190		Other	5
		Mobile lifting frames on tyres and straddle carriers:	
8426.1210		Not exceeding 20 t	5
8426.1290		Other	5
		Other:	
8426.1910		Upto 400 metric ton	5
8426.1990		Other	5
8426.2000		- Tower cranes	5
8426.3000		- Portal or pedestal jib cranes	5
		- Other machinery, self- propelled:	
8426.4100		On tyres	5
8426.4900		Other	5
		- Other machinery:	
8426.9100		Designed for mounting on road vehicles	10
8426.9900		Other	15
84.27		Fork- lift trucks; other works trucks fitted with lifting or handling equipment.	
8427.1000		- Self- propelled trucks powered by an electric motor	5
		- Other self- propelled trucks:	
8427.2010		Of a capacity not exceeding 3 ton	5
8427.2090		Other	5
8427.9000		- Other trucks	5
84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
		- Lifts and skip hoists:	
8428.1010		Passenger lifts	5
8428.1020		Skip hoists	5
8428.2000		- Pneumatic elevators and conveyors	5
		- Other continuous- action elevators and conveyors, for goods or materials:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8428.3100		Specially designed for underground use	5
8428.3200		Other, bucket type	5
8428.3300		Other, belt type	5
		Other:	
8428.3910		For cement plants	5
8428.3990		Other	5
8428.4000		- Escalators and moving walkways	5
8428.6000		- Teleferics, chair- lifts, ski- draglines; traction mechanisms for funiculars	5
		- Other machinery:	
8428.9010		Hydraulic lift assembly / lift body (other than electronically controlled) for agricultural tractors of sub heading 8701.9020	35
8428.9020		Hydraulic lift assembly / lift body (other than electronically controlled)for other vehicles	35
8428.9090		Other	5
		graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.  - Bulldozers and angledozers:	
8429.1100		Track laying	5
8429.1900		Other	5
8429.2000		- Graders and levellers	5
8429.3000		- Scrapers	5
8429.4000		- Tamping machines and road rollers	5
		- Mechanical shovels, excavators and shovel loaders:	
8429.5100		Front-end shovel loaders	5
8429.5200		Machinery with a 360o revolving superstructure	5
8429.5900		Other	5
84.30		Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile- drivers and pile- extractors; snow-ploughs and snow- blowers.	
8430.1000		- Pile- drivers and pile extractors	5
8430.2000		- Snow- ploughs and snow- blowers	5
		- Coal or rock cutters and tunnelling machinery:	

PCT CODE				
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %	
(1)	(2)	(3)	(4)	
8430.3100		Self propelled	5	
8430.3900		Other	5	
		- Other boring or sinking machinery:		
8430.4100		Self-propelled	5	
8430.4900		Other	5	
8430.5000		- Other machinery, self- propelled	5	
		- Other machinery, not self- propelled:		
8430.6100		Tamping or compacting machinery	5	
8430.6900		Other	5	
84.31		Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.		
8431.1000		- Of machinery of heading 84.25	5	
8431.2000		- Of machinery of heading 84.27	5	
		- Of machinery of heading 84.28:		
8431.3100		Of lifts, skip hoists or escalators	5	
8431.3900		Other	5	
		- Of machinery of heading 84.26, 84.29 or 84.30:		
8431.4100		Buckets, shovels, grabs and grips	5	
8431.4200		Bulldozer or angledozer blades	5	
8431.4300		Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	5	
8431.4900		Other	5	
84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports- ground rollers.		
		- Ploughs:		
8432.1010		Chisel ploughs	5	
8432.1090		Other	5	
		- Harrows, scarifiers, cultivators, weeders and hoes:		
8432.2100		Disc harrows	5	
		Other:		
8432.2910		Cultivators	5	
8432.2990		Other	5	
		- Seeders, planters and transplanters:		
8432.3010		Seeding drills	5	
8432.3090		Other	5	
8432.4000		- Manure spreaders and fertiliser distributors	5	
		- Other machinery:		

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8432.8010		Rotavators	5
8432.8090		Other	5
8432.9000		- Parts	5
84.33		Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	
		- Mowers for lawns, parks or sports-grounds:	
8433.1100		Powered, with the cutting device rotating in a horizontal plane	5
8433.1900		Other	5
8433.2000		- Other mowers, including cutters bars for tractor mounting	5
8433.3000		- Other haymaking machinery	5
8433.4000		- Straw or fodder balers, including pick- up balers	5
		- Other harvesting machinery; threshing machinery:	
8433.5100		Combine harvestor-threshers	5
8433.5200		Other threshing machinery	5
8433.5300		Root or tuber harvesting machines	5
8433.5900		Other	5
8433.6000		- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5
8433.9000		- Parts	5
84.34		Milking machines and dairy machinery.	
8434.1000		- Milking machines	5
8434.2000		- Dairy machinery	5
8434.9000		- Parts	5
84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
		- Machinery:	
8435.1010		For beverage manufacturing	5
8435.1090		Other	5
8435.9000		- Parts	5

PCT (	CODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.36		Other agricultural, horticultural, forestry, poultry- keeping or bee- keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
8436.1000		- Machinery for preparing animal feeding stuffs	5
		- Poultry- keeping machinery; poultry incubators and brooders:	
8436.2100		Poultry incubators and brooders	5
8436.2900		Other	5
8436.8000		- Other machinery	5
		- Parts:	
8436.9100		Of poultry-keeping machinery or poultry incubators and brooders	5
8436.9900		Other	5
84.37		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm- type machinery.	
8437.1000		- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5
8437.8000		- Other machinery	5
8437.9000		- Parts	5
84.38		Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	
8438.1000		- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	5
8438.2000		- Machinery for the manufacture of confectionery, cocoa or chocolate	5
		- Machinery for sugar manufacture:	
8438.3010		For sugarcane crushers	5
8438.3090		Other	5
8438.4000		- Brewery machinery	20
8438.5000		- Machinery for the preparation of meat or poultry	5

PCT C	CODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8438.6000		- Machinery for the preparation of fruits, nuts or vegetables	5
		- Other machinery:	
8438.8010		For cereal food manufacture	5
8438.8020		For fish preparation	5
8438.8090		Other	5
		- Parts:	
8438.9010		Of machines of heading 8438.3000 and 8438.4000	10
8438.9090		Other	5
84.39		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
8439.1000		- Machinery for making pulp of fibrous cellulosic material	5
8439.2000		- Machinery for making paper or paperboard	5
8439.3000		- Machinery for finishing paper or paperboard	5
		- Parts:	
8439.9100		Of machinery for making pulp of fibrous cellulosic material	5
8439.9900		Other	5
84.40		Book- binding machinery, including book- sewing machines.	
8440.1000		- Machinery	5
8440.9000		- Parts	5
84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
8441.1000		- Cutting machines	5
8441.2000		- Machines for making bags, sacks or envelopes	10
8441.3000		- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	10
8441.4000		- Machines for moulding articles in paper pulp, paper or paperboard	5
8441.8000		- Other machinery	10
		- Parts:	
8441.9010		Of machines of heading 8441.1000 & 8441.4000	5
8441.9090		Other	5

PCT (	CODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.42		Machinery, apparatus and equipment (other than the machine- tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
8442.3000		- Machinery, apparatus and equipment	5
8442.4000		- Parts of the foregoing machinery, apparatus or equipment	5
8442.5000		- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	5
84.43		Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	
		- Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:	
8443.1100		Offset printing machinery, reel-fed	5
8443.1200		Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	5
8443.1300		Other offset printing machinery	5
8443.1400		Letterpress printing machinery, reel fed, excluding flexographic printing	5
8443.1500		Letterpress printing machinery, other than reel fed, excluding flexographic printing	5
8443.1600		Flexographic printing machinery	5
8443.1700		Gravure printing machinery Other:	5
8443.1910		Hot stamping machines	5
8443.1920		Label printing/embossing machines	5
8443.1930		Flat bed printing presses	5
8443.1940		Proof presses	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		Machinery for printing repetitive word or design or colour:	
8443.1951		On cotton textile	5
8443.1959		Other	5
8443.1990		Other	5
		- Other printers, copying machines and facsimile machines, whether or not combined :	
8443.3100		Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	5
		Other, capable of connecting to an automatic data processing machine or to a network:	
8443.3210		Dot matrix printers	0
8443.3220		Ink jet printers	0
8443.3230		Laser jet printers	0
8443.3240		Line printer	0
8443.3250		Letter quality daisy wheel printer	0
8443.3260		Facsimile machine	5
8443.3290		Other	0
		Other:	
8443.3910		Photocopying apparatus	5
8443.3990		Other	5
		- Parts and accessories :	
8443.9100		Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	5
		Other:	
8443.9910		Automatic documents feeders of copying machines	5
8443.9920		Paper feeders of copying machines	5
8443.9930		Sorters of copying machines	5
8443.9940		Other parts of copying machines	5
8443.9950		Toner and ink cartridges for computer printers excluding disposable type	0
8443.9990		Other	5
8444.0000		Machines for extruding, drawing, texturing or cutting man- made textile materials.	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.45		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft- winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	
		- Machines for preparing textile fibres:	
8445.1100		Carding machines	5
8445.1200		Combing machines	5
8445.1300		Drawing or roving machines	5
		Other:	
8445.1910		Blow room machinery	5
8445.1990		Other	5
8445.2000		- Textile spinning machines	5
8445.3000		- Textile doubling or twisting machines	5
		- Textile winding (including weft- winding) or reeling machines:	
8445.4010		Weft winding machines	5
8445.4020		Cone/bobbin winding machines	5
8445.4030		Reeling machines	5
8445.4090		Other	5
8445.9000		- Other	5
84.46		Weaving machines (looms).	
8446.1000		- For weaving fabrics of a width not exceeding 30cm	15
		- For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446.2100		Power looms	20
8446.2900		Other	5
8446.3000		- For weaving fabrics of a width exceeding 30 cm, shuttleless type	5
84.47		Knitting machines, stitch- bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
		- Circular knitting machines:	
8447.1100		With cylinder diameter not exceeding 165 mm	5
8447.1200		With cylinder diameter exceeding 165 mm	5
8447.2000		- Flat knitting machines; stitch- bonding machines	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other:	
8447.9010		Multi head embroidery machines	5
8447.9090		Other	5
84.48		Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald- frames, hosiery needles).	
		- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:	
8448.1100		Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	5
8448.1900		Other	5
8448.2000		Parts and accessories of machines of heading 84.44 or of their auxiliary machinery      Parts and accessories of machines of heading 84.45 or of their auxiliary	5
		machinery:	
		Card clothing:	
8448.3110		Tops and flats	15
8448.3190 8448.3200		Other  Of machines for preparing textile fibres, other than card clothing	10 5
		Spindles, spindle flyers, spinning rings and ring travellers:	
8448.3310		Spindle flyers and ring travellers	5
8448.3320		Spindles	5
8448.3330		Spinning rings	20
8448.3900		Other	5
		- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
		Reeds for looms, healds and heald-frames:	
8448.4210		Reeds	20
8448.4290		Other	10

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		Other:	
8448.4910		Shuttles	5
8448.4990		Other	10
		- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	
8448.5100		Sinkers, needles and other articles used in forming stitches	5
8448.5900		Other	5
8449.0000		Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	5
84.50		Household or laundry- type washing machines, including machines which both wash and dry.  - Machines, each of a dry linen capacity not	
		exceeding 10 kg:	
8450.1100		Fully-automatic machines	30
8450.1200		Other machines, with built-in centrifugal drier	30
8450.1900		Other	30
8450.2000		- Machines, each of a dry linen capacity exceeding 10 kg	30
8450.9000		- Parts	30
84.51		Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
8451.1000		- Dry- cleaning machines	5
		- Drying machines	
8451.2100		Each of a dry linen capacity not exceeding 10 kg	5
8451.2900		Other	5
8451.3000		- Ironing machines and presses (including fusing presses)	5

PCT C	CODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Washing, bleaching or dyeing machines:	
8451.4010		Washing machine	5
8451.4020		Bleaching machine	5
8451.4030		Dyeing machine	5
8451.5000		- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	5
		- Other machinery:	
8451.8010		Coating or laminating machine	5
8451.8020		Machinery for pressing	5
8451.8030		Dressing and finishing machine	5
8451.8040		Mercerizing machine	5
8451.8050		Sanforizing machines	5
8451.8060		Stentering machines	5
8451.8070		Shrinking machines	5
8451.8090		Other	5
8451.9000 <b>84.52</b>		- Parts  Sewing machines, other than book-	5
		Furniture, bases and covers specially designed for sewing machines; sewing machine needles.	
		- Sewing machines of the household type:	
8452.1010		In ckd/skd condition	20
8452.1090		Other	20
0.150.0100		- Other sewing machines:	
8452.2100		Automatic units	5
8452.2900		Other	5
8452.3000		- Sewing machine needles	5
		<ul> <li>Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:</li> </ul>	
8452.9020		Furniture, bases and covers for sewing machines and parts thereof	10
8452.9030		Parts of machine of heading 8452.1090	10
8452.9090		Other	5
84.53		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	
8453.1000		- Machinery for preparing, tanning or working hides, skins or leather	5
8453.2000		- Machinery for making or repairing footwear	5

PCT C	CODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8453.8000		- Other machinery	5
8453.9000		- Parts	5
84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
8454.1000		- Converters	5
8454.2000		- Ingot moulds and ladles	5
8454.3000		- Casting machines	5
8454.9000		- Parts	5
84.55		Metal- rolling mills and rolls therefor.	
8455.1000		- Tube mills	5
		- Other rolling mills:	
8455.2100		Hot or combination hot and cold	5
8455.2200		Cold	5
		- Rolls for rolling mills:	
8455.3010		Cast iron rolls of a diameter not exceeding 91.44 cm (36")	5
8455.3090		Other	5
8455.9000		- Other parts	5
84.56		Machine- tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro- discharge, electro- chemical, electron beam, ionic- beam or plasma arc processes; water- jet cutting machines.	
		- Operated by laser or other light or photon beam processes:	
8456.1010		Machines for working any material by removal of material, by laser or other light or photo beam in the production of semiconductor wafers	5
8456.1090		Other	5
		- Operated by ultrasonic processes:	
8456.2010		Machines for dry-etching patterns on semiconductor materials	5
8456.2020		Apparatus for stripping or cleaning semiconductor wafers	5
8456.2090		Other	5
8456.3000		- Operated by electro- discharge processes	5
8456.9000		- Other	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.57		Machining centres, unit construction machines (single station) and multistation transfer machines, for working metal.	
8457.1000		- Machining centres	5
8457.2000		- Unit construction machines (single station)	5
8457.3000		- Multi- station transfer machines	5
84.58		Lathes (including turning centres) for removing metal.	
		- Horizontal lathes:	
8458.1100		Numerically controlled	5
8458.1900		Other	5
		- Other lathes:	
8458.9100		Numerically controlled	5
8458.9900		Other	5
		head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	
8459.1000		- Way- type unit head machines	5
		- Other drilling machines:	
8459.2100		Numerically controlled	5
		Other:	
8459.2910		Drilling machines with drilling capacity upto 62 mm in cast iron and 50 mm in steel	5
8459.2990		Other	5
		- Other boring- milling machines:	
8459.3100		Numerically controlled	5
0100.0100		Other:	
8459.3910		Vertical copy boring and milling machine with drilling capacity in steel upto 25 mm	5
8459.3990		Other	5
		- Other boring machines:	
8459.4010		Numerically controlled	5
8459.4090		Other	5
. 322		- Milling machines, knee- type:	
8459.5100		Numerically controlled	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		Other:	
8459.5910		Horizontal, vertical or universal versions with longitudnal traverser upto 810 mm and table size upto 1300 x 300 mm	5
8459.5990		Other	5
0.450.0400		- Other milling machines:	
8459.6100		Numerically controlled Other:	5
8459.6910		Vertical turret(Bridgeport type) milling machine with long travel 750 mm, vertical travel 400 mm and cross travel 300 mm	5
8459.6920		Universal engraving machine with clamping area 500 x 200 mm with pantograph ratio from 1:1 to 1:50	5
8459.6990		Other	5
		- Other threading or tapping machines:	
8459.7010		Numerically controlled	5
8459.7090		Other	5
84.60		Machine- tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.  - Flat- surface grinding machines, in which	
		the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.1100		Numerically controlled	5
8460.1900		Other	5
		- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.2100		Numerically controlled	5
8460.2900		Other	5
		- Sharpening (tool or cutter grinding) machines:	
8460.3100		Numerically controlled	5
8460.3900		Other	5
8460.4000		- Honing or lapping machines	5
		- Other:	
8460.9010		Bench-type grinding machines	5
8460.9090		Other	5

PCT C	CODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.61		Machine- tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting- off and other machine- tools working by removing metal or cermets, not elsewhere specified or included.	
		- Shaping or slotting machines:	
8461.2010		Shaping machines having stroke not exceeding 45 cm	5
8461.2090		Other	5
8461.3000		- Broaching machines	5
8461.4000		- Gear cutting, gear grinding or gear finishing machines	5
		- Sawing or cutting- off machines:	
8461.5010		High speed hacksaw machines of cutting diameter not exceeding 17.5cm or with blades of length not exceeding 45 cm	5
8461.5090		Other	5
8461.9000		- Other	5
84.62		Machine- tools (including presses) for working metal by forging, hammering or die- stamping; machine- tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	
		- Forging or die- stamping machines (including presses) and hammers	
8462.1010		Numerically controlled	5
8462.1090		Other - Bending, folding, straightening or	5
		flattening machines (including presses):	
8462.2100		Numerically controlled	5
8462.2900		Other	5
		- Shearing machines (including presses), other than combined punching and shearing machines:	
8462.3100		Numerically controlled	5
8462.3900		Other - Punching or notching machines (including presses), including combined punching and	5
8462.4100		shearing machines: Numerically controlled	5
8462.4900		Other	5 5
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PCT CODE				
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %	
(1)	(2)	(3)	(4)	
		- Other:		
		Hydraulic presses:		
8462.9110		Of pressure not exceeding 60.963 metric tons	10	
8462.9190		Other	5	
8462.9900		Other	5	
84.63		Other machine- tools for working metal or cermets, without removing material.		
8463.1000		- Draw- benches for bars, tubes profiles, wire or the like	5	
8463.2000		- Thread rolling machines	5	
8463.3000		- Machines for working wire	5	
8463.9000		- Other	5	
84.64		Machine- tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass.		
8464.1000		- Sawing machines	5	
		- Grinding or polishing machines:		
8464.2010		Grinding machines	5	
8464.2090		Polishing machines	5	
8464.9000		- Other	5	
84.65		Machine- tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.		
8465.1000		- Machines which can carry out different types of machining operations without tool change between such operations	5	
		- Other:		
		Sawing machines:		
8465.9110		Hacksaw machines with blades of length not exceeding 45.7cm	5	
8465.9190		Other	5	
8465.9200		Planing, milling or moulding (by cutting) machines	5	
8465.9300		Grinding, sanding or polishing machines	5	
8465.9400		Bending or assembling machines	5	
8465.9500		Drilling or morticing machines	5	
8465.9600		Splitting, slicing or paring machines	5	
8465.9900		Other	5	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.66		Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self- opening dieheads, dividing heads and other special attachments for machine- tools; tool holders for any type of tool for working in the hand.	
8466.1000		- Tool holders and self - opening dieheads	5
8466.2000		- Work holders	5
8466.3000		- Dividing heads and other special attachments for machine- tools	5
2.122.2122		- Other:	
8466.9100		For machines of heading 84.64	5
8466.9200		For machines of heading 84.65	5
		- For machines of headings 84.56 to 84.61:	
8466.9310		Of machine of heading 8458.1900, 8458.9900, 8459.2910, 8459.3910, 8459.5910, 8459.6910, 8459.7090, 8460.9010, 8461.2010, 8459.6920 & 8461.5010	5
8466.9390		Other	5
		For machines of heading 84.62 or 84.63:	
8466.9410		Of machine of heading 8462.1090, 8462.9110 & 8465.9110	5
8466.9490		Other	5
84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non- electric motor.	
2.42= 4.422		- Pneumatic:	
8467.1100		Rotary type (including combined rotary-percussion)	5
8467.1900		Other	5
		- With self- contained electric motor:	
8467.2100		Drills of all kinds	5
8467.2200		Saws	5
8467.2900		Other	5
		- Other tools:	
8467.8100		Chain saws	5
8467.8900		Other	5
		- Parts:	
8467.9100		Of chain saws	5
8467.9200		Of pneumatic tools	5
8467.9900		Other	5

PCT C	ODE		
Heading /	Statistical	DESCRIPTION	CD %
Sub-heading (1)	suffix (2)	(3)	(4)
84.68	• • •	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas- operated surface tempering machines and appliances.	
8468.1000		- Hand- held blow pipes	5
8468.2000		- Other gas- operated machinery and apparatus	5
8468.8000		- Other machinery and appratus	5
8468.9000		- Parts	5
8469.0000		Typewriters other than printers of heading 84.43; word- processing machines.	5
84.70		Calculating machines and pocket- size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage- franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	
8470.1000		- Electronic calculators capable of operation without an external source of electric power and pocket- size data recording, reproducing and displaying machines with calculating functions	5
		- Other electronic calculating machines:	
8470.2100		Incorporating a printing device	5
8470.2900		Other	5
8470.3000		- Other calculating machines	5
8470.5000		- Cash registers	5
8470.9000		- Other	5
84.71		Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	
		- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:	
8471.3010		Laptop computers, notebooks whether or not incorporating multi media kit	0

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8471.3020		Personal computers	0
8471.3090		Other	0
		- Other automatic data processing machines:	
		Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:	
8471.4110		Micro computer	0
8471.4120		Large or Main frame	0
8471.4190		Other	0
8471.4900		Other, presented in the form of systems	0
8471.5000		- Processing units other than those of sub- heading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0
		- Input or output units, whether or not containing storage units in the same housing:	
8471.6010		Key boards	0
8471.6020		Mouse and other pointing devices	0
8471.6030		Scanner	0
8471.6090		Other	0
		- Storage units:	
8471.7010		Floppy disk drives	0
8471.7020		Hard disk drive	0
8471.7030		Tape drive	0
8471.7040		CD-ROM drive	0
8471.7050		Digital video disc drive	0
8471.7060		Removable or exchangeable disc drives	0
8471.7090		Other	0
		- Other units of automatic data processing machines:	
8471.8010		C.D.ROM writer	0
8471.8090		Other	0
		- Other:	
8471.9010		Control units	0
8471.9020		Multi media kits for PCs	0
8471.9090		Other	0

PCT CODE			
Heading /	Statistical	DESCRIPTION	CD %
Sub-heading (1)	suffix (2)	(3)	(4)
84.72		Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coinsorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	.,
8472.1000		- Duplicating machines	5
8472.3000		- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	5
		- Other:	
8472.9010		Automated Teller Machines (ATM)	5
8472.9090		Other	5
84.73		Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	
8473.1000		- Parts and accessories of the machines of heading 84.69	5
		- Parts and accessories of the machines of heading 84.70:	
8473.2100		Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5
8473.2900		Other	5
		- Parts and accessories of the machines of heading 84.71:	
8473.3010		Casings (with power supply) for computers	0
8473.3020		Cleaning discs for computer drives	0
8473.3090		Other	0
8473.4000		- Parts and accessories of the machines of heading 84.72	0
8473.5000		- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	0

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.74		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	
		- Sorting, screening, separating or washing machines:	
8474.1010		For cement industry	15
8474.1020		screening plant	5
8474.1090		Other	10
		- Crushing or grinding machines:	
8474.2010		For cement industry	5
8474.2090		Other	5
		- Mixing or kneading machines:	
		Concrete or mortar mixers:	
8474.3110		For cement industry	5
8474.3120		Concrete batching plant	5
8474.3130		Concrete transit mixer drum	5
8474.3190		Other	5
		Machines for mixing mineral substances with bitumen:	
8474.3210		Not exceeding 150 t/h	5
8474.3290		Other	5
8474.3900		Other	5
		- Other machinery:	
8474.8010		Hydraulic press for ceramic industry of capacity exceeding 80 tons	5
8474.8090		Other	5
		- Parts:	
8474.9010		Of machine of heading 8474.1020, 8474.3120, 8474.3210, 8474.3290, 8474.3910 & 8474.8010	5
8474.9020		Of machine of heading 8474.2010, 8474.2090, 8474.3110, 8474.3130, 8474.3190 & 8474.8090	5
8474.9090		Other	10

PCT C	CODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
84.75		Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	
8475.1000		- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5
		- Machines for manufacturing or hot working glass or glassware:	
8475.2100		Machines for making optical fibres and preforms thereof	5
8475.2900		Other	5
8475.9000		- Parts	5
84.76		Automatic goods- vending machines (for example, postage stamp, cigarette, food or beverage machines), including money- changing machines.	
0.470.0400		- Automatic beverage- vending machines:	40
8476.2100		Incorporating heating or refrigerating devices	10
8476.2900		Other	10
		- Other machines:	
8476.8100		Incorporating heating or refrigerating devices	10
8476.8900		Other	10
8476.9000		- Parts	10
84.77		Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	
8477.1000		- Injection- moulding machines	5
8477.2000		- Extruders	5
		- Blow moulding machines:	
8477.3010		Of capacity not exceeding 0.22 litres	5
8477.3090		Other	5
		- Vaccum moulding machines and other thermoforming machines:	
8477.4010		Of capacity not exceeding 0.228 litres	5
8477.4090		Other	5
		- Other machinery for moulding or otherwise forming:	
8477.5100		For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8477.5900		Other	5
8477.8000		- Other machinery	5
8477.9000		- Parts	5
84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
8478.1000		- Machinery	5
8478.9000		- Parts	5
84.79		Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
		- Machinery for public works, building or the like:	
8479.1010		Asphalt pavers	5
8479.1090		Other	5
8479.2000		- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5
8479.3000		- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	5
8479.4000		- Rope or cable making machines	5
8479.5000		- Industrial robots, not elsewhere specified or included	5
8479.6000		- Evaporative air coolers	5
		Passenger boarding bridges:	
8479.7100		Of a kind used in airports	5
8479.7900		Other	5
		- Other machines and mechanical appliances:	
8479.8100		For treating metal, including electric wire coil-winders:	5
		Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:	
8479.8210		Match making machines	5
8479.8220		Soap making machines	5
8479.8230		Oil refining machines	5
8479.8290		Other	5
		Other:	
8479.8910		Eyeleting, fastening and thread sucking machines	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8479.8920		Automatic machines for attaching rivets, metal buttons, eyelets etc on garments.	5
8479.8930		Tableting machines	5
8479.8940		Capsule polishers	5
8479.8950		Tyre changers	5
8479.8990		Other	5
		Parts:	
8479.9010		Of machines of heading 8479.2000, 8479.6000, 8479.8210, 8479.8230 & 8479. 8290	5
8479.9090		Other	5
84.80		Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	
8480.1000		- Moulding boxes for metal foundry	5
8480.2000		- Mould bases	5
8480.3000		- Moulding patterns	5
		- Moulds for metal or metal carbides:	
8480.4100		Injection or compression types	5
8480.4900		Other	5
8480.5000		- Moulds for glass	5
8480.6000		- Moulds for mineral materials	5
		- Moulds for rubber or plastics:	
8480.7100		Injection or compression types	5
8480.7900		Other	5
84.81		Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure- reducing valves and thermostatically controlled valves.	
8481.1000		- Pressure- reducing valves	15
8481.2000		- Valves for oleohydraulic or pneumatic transmissions	15
8481.3000		- Check (nonreturn) valves	15
8481.4000		- Safety or relief valves	15
		- Other appliances:	
8481.8010		Cock for fuel tank for agricultural tractors of sub - heading 8701.9020	35
8481.8020		Cock for fuel tank for vehicles of heading 87.11	35

PCT (	CODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8481.8030		Other cocks for motor cars and vehicles	35
8481.8090		Other	15
8481.9000		- Parts	10
84.82		Ball or roller bearings.	
8482.1000		- Ball bearings	5
8482.2000		- Tapered roller bearings, including cone and tapered roller assemblies	10
8482.3000		- Spherical roller bearings	10
8482.4000		- Needle roller bearings	10
8482.5000		- Other cylinderical roller bearings	10
8482.8000		- Other, including combined ball/ roller bearings	10
		- Parts:	
8482.9100		Balls, needles and rollers	5
		Other:	
8482.9910		Rings for bearings	5
8482.9990		Other	5
84.83		Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	
		- Transmission shafts (including cam shafts and crank shafts) and cranks:	
0.400.4044		For vehicles of Chapter 87:	
8483.1011		Following components for agricultural tractors of sub - heading 8701.9020	35
		(1) Cam shafts (for three cylinder engines only)	
		(2) Counter shaft	
		(3) Crown wheel and pinion	
		(4) Main shaft	
		(5) Pinion constant mesh	
`		(6) Pinion counter shaft (3rd)	
		(7) Pinion counter shaft (high)	
		(8) Pinion differential	
		(9) Pinion intermediate	
		(10) Pinion main drive shaft (upto 80 HP)	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(11) Pinion main shaft inter	
		(12) Pinion PTO ground speed / PTO input	
		(13) PTO shaft assembly	
		(14)Shaft for driven gear	
		(15) Shaft for driving wheel	
		(16) Shaft for hydraulic lift machinism	
		(17) Shaft for PTO Clutch	
		(18) Shaft for PTO drive	
		(19)Shaft for PTO drive gear	
		(20) Shaft for rear drive (upto 80 HP)	
8483.1012		Shaft for rocker arm, shaft worm, spindle shaft complete gear, spindle for cam guide sprocket and crank shaft for vehicles of heading 87.11	35
8483.1019		Other	35
8483.1090		Other	20
8483.2000		- Bearing housings, incorporating ball or roller bearings	15
		- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	
8483.3010		Plain shaft bearing and bushing for the vehicles of chapter 87	35
8483.3020		Other plain shaft bearings and bushings	20
8483.3030		Fabric bearings	5
8483.3090		Other	20
		- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:	
		For vehicles of chapter 87:	
8483.4011		Following components for agricultural tractors of sub - heading 8701.9020	35
		(1) Carrier assembly planetary gears and parts thereof	
		(2) Carrier, rear axle assembly and parts thereof	
		(3) Drive gears PTO	
		(4) Fly wheel rings	
		(5) Gear 3rd / Gear drive 3rd and reverse	
		(6) Gear assembly and gears driven 3rd	
		(7) Gear assembly and gears driven 4th	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(8) Gear constant mesh / Gear drive 4th	
		(9) Gear drive 1st and 2nd	
		(10) Gear drive Reverse, 1st and 2nd	
		(11) Gear driven 2nd	
		(12) Gear for hydraulic pump drive (for tractors upto 55 HP)	
		(13) Gear ground speed for PTO / Driven Gear for PTO	
		(14) Gear lubricating oil, (for tractors upto 80 HP)	
		(15) Gear main shaft inter and high	
		(16)Gear main shaft low / Gear driven 1st	
		(17) Gear PTO constant mesh / Drive gear PTO	
		(18) Gear PTO driven (for tractors upto 55 HP)	
		(19) Gears reverse cluster / gear driven reverse	
		(20) Intermediate gear (for tractors upto 55 HP)	
		(21) Planetary gear (for tractors upto 55 HP)	
		(22) Side gears / differential gears	
		(23) Timing gears ( for three cylinder engines only)	
8483.4012		Gears (C1, C2, C3, C4, M2, M3, M4) for vehicles of heading 87.11	35
8483.4019		Other	35
8483.4090		Other	20
		- Flywheels and pulleys, including pulley blocks:	
8483.5010		(1) Flywheels (without built-in gear ring) for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, and 704.3190; Fly wheels for vehicles of heading 87.11 (2) Pulley for crank shaft for motor cars of heading 8703 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.2193, and 8704.3190 (3) Pullys and pulley blocks for vehicles of heading 87.11	35

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8483.5020		(1) Fly wheels (without built-in gear ring) for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8704.2219, 8704.2299 and 8704.2390 (2) Fan pulley for vehicles of sub-heading 8701.2020 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8704.2299 and 8704.2390 (3) Pulleys for crank shaft, alternator and water pump for agricultural tractors of sub-heading 8701.9020	35
8483.5030		Other for engine of motor cars and vehicles	35
8483.5090		Other	25
		- Clutches and shaft couplings (including universal joints):	
8483.6010		Clutches	35
		Other:	
8483.6091		Shaft coupling (including Universal Joints) for vehicles of heading 87.11	35
8483.6092		Other for motor cars and vehicles	35
8483.6099		Other  - Toothed wheels, chain sprockets and other transmission elements presented separately; parts:	25
8483.9010		Following components for agricultural tractors of sub-heading 8701.9020	35
		(1) Coupler differential lock/actuating collar	
		(2) Coupler PTO (3) Coupler rear drive (for tractors upto 80 HP)	
		(4) Dog splitter	
		(5) Fork for clutch / lever fork for clutch	
		(6) Fork shifter planetary / Fork splitter	
		(7) Parts for carrier assembly planetary gears	
		(8) Parts for rear axle carrier assembly	
		(9) Planetary coupler / sleeve sliding gear	
		(10) Shifter fork	
8483.9020		For vehicles of heading 87.11	35
8483.9030		Other for motor cars and vehicles	35
8483.9090		Other	25

PCT CODE			
Heading /	Statistical	DESCRIPTION	CD %
Sub-heading (1)	suffix (2)	(3)	(4)
84.84	(2)	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	(4)
		- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:	
8484.1010		Spiral wound	5
		For vehicles of Chapter 87:	
8484.1021		Gaskets and joints for agricultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors)	35
8484.1022		Gaskets for water pump, inlet pipe and cylinder block plate for vehicles of heading 8703.2193	35
8484.1029		Other	35
8484.1090		Other	25
		- Mechanical seals:	
8484.2010		For use with the machines/ components of vehicles of chapter 87	35
8484.2020		Metal Jacketed gaskets	5
8484.2090		Other	5
8484.9000		- Other	25
[84.85] <b>84.86</b>		Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (c) to this Chapter; parts and accessories.	
8486.1000		Machines and apparatus for the manufacture of boules or wafers	5
8486.2000		- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5
8486.3000		- Machines and apparatus for the manufacture of flat panel displays	5

PCT (	CODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8486.4000		- Machines and apparatus specified in Note 9 (C) to this Chapter	5
8486.9000		- Parts and accessories.	5
84.87		Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	
8487.1000		- Ships' or boats' propellers and blades therefor	5
		- Other:	
8487.9010		Oil seals for vehicles of chapter 87	35
8487.9090		Other	20

## Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

## Notes.

- 1.- This Chapter does not cover:
  - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
  - (b) Articles of glass of heading 70.11;
  - (d) Machines and apparatus of heading 84.86;
  - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (heading 90.18); or
  - (e) Electrically heated furniture of Chapter 94.
- 2.- Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

- 3.- Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
  - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
  - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters

(heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

- 4.- For the purposes of heading 85.23:
  - (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E²PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors:
  - (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.
- 5.- For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

- 6.- For the purpose of heading 85.36, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
- 7.- Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
- 8.- For the purposes of headings 85.41 and 85.42 :
  - (a) "Diodes, transistors and similar semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
  - (b) "Electronic integrated circuits" are:
    - Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a

- semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
- (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
- (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

9.- For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

## Subheading Note.

 Subheadings 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
85.01		Electric motors and generators (excluding generating sets).	
8501.1000		- Motors of an output not exceeding 37.5 W	5
8501.2000		- Universal AC/DC motors of an output exceeding 37.5 W	5
		- Other DC motors; DC generators:	
8501.3100		Of an output not exceeding 750 W	5
8501.3200		Of an output exceeding 750 W but not exceeding 75 kW	5
8501.3300		Of an output exceeding 75 kW but not exceeding 375 kW	5
8501.3400		Of an output exceeding 375 kW	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other AC motors, single phase:	
8501.4010		Of an output not exceeding 60 watts	5
8501.4090		Other	20
		- Other AC motors, multi- phase:	
		Of an output not exceeding 750 W:	
8501.5110		Submersible motors of stainless steel	5
8501.5120		AC clutch motors for industrial sewing machine	5
8501.5190		Other	20
		Of an output exceeding 750 W but not exceeding 75 kW:	
8501.5210		Submersible motors of stainless steel	5
8501.5220		AC clutch motors for industrial sewing machine	5
8501.5230		Geared motors	20
8501.5290		Other	20
		Of an output exceeding 75 kW:	
8501.5310		Of an output exceeding 75 kW but not exceeding 375 kW (500 HP)	20
8501.5320		Submersible motors of stainless steel	5
8501.5330		Geared motors	5
8501.5340		H.T Motors with operating input voltage above 1 kV	5
8501.5390		Other	5
		- AC generators (alternators):	
8501.6100		Of an output not exceeding 75 kVA	20
8501.6200		Of an output exceeding 75 kVA but not exceeding 375 kVA	20
8501.6300		Of an output exceeding 375 kVA but not exceeding 750 kVA	20
		Of an output exceeding 750 kVA:	
8501.6410		Of an output exceeding 750 kVA but not exceeding 1100 kVA	20
8501.6490		Other	5
85.02		Electric generating sets and rotary converters.	
		- Generating sets with compressionignition internal combustion piston engines (diesel or semi-diesel engines):	
		Of an output not exceeding 75 kVA:	
8502.1110		Of an output not exceeding 5 kVA	0
8502.1120		Exceeding 5 KVA but not exceeding 20 KVA	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8502.1130		Exceeding 20 KVA but not exceeding 50 KVA	20
8502.1190		Other	20
8502.1200		Of an output exceeding 75 kVA but not exceeding 375 kVA	15
		Of an output exceeding 375 kVA:	
8502.1310		Of an output exceeding 375 kVA but not exceeding 1100 kVA	15
8502.1390		Other	0
8502.2000		- Generating sets with spark- ignition internal combustion piston engines	10
		- Other generating sets:	
8502.3100		Wind-powered	5
8502.3900		Other	5
8502.4000		- Electric rotary converters	20
85.03		Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	
8503.0010		Of machine of heading 8501.1000, 8501.2000, 8501.3100, 8501.3200, 8501.3300, 8501.3400, 8501.4010, 8501.5320, 8501.5330, 8502.3100 &8502.3900	5
8503.0020		Of machine of heading 8501.5340, 8501.5390, 8502.1110, 8502.1390 & 8502.2000	10
8503.0090		Other	15
85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
8504.1000		- Ballasts for discharge lamps or tubes	20
		- Liquid dielectric transformers:	
8504.2100		Having a power handling capacity not exceeding 650 kVA	20
8504.2200		Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	20
8504.2300		Having a power handling capacity exceeding 10,000 kVA	20
		- Other transformers:	
8504.3100		Having a power handling capacity not exceeding 1 kVA	20
8504.3200		Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8504.3300		Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	20
8504.3400		Having a power handling capacity exceeding 500 kVA	20
		- Static converters:	
8504.4010		Un-interrupted power supply (UPS) of power rating upto 1.5 kVA	20
8504.4020		Battery chargers	10
8504.4090		Other	10
8504.5000		- Other inductors	20
		- Parts:	
8504.9010		On load-tape changer for power transformers	5
8504.9020		Bushings for power transformers	5
8504.9030		Of machines of heading 8504.4090	5
8504.9040		Toroidal cores and strips	10
8504.9090		Other	15
		permanent magnets after magnetisation; electro- magnetic or permanent magnet chucks, clamps and similar holding devices; electro- magnetic couplings, clutches and brakes; electro- magnetic lifting heads.	
		- Permanent magnets and articles intended to become permanent magnets after magnetisation:	
8505.1100		Of metal	5
8505.1900		Other	5
8505.2000		- Electro- magnetic couplings, clutches and brakes	5
8505.9000		- Other, including parts	5
85.06		Primary cells and primary batteries.	
8506.1000		- Manganese dioxide	10
8506.3000		- Mercuric oxide	10
8506.4000		- Silver oxide	10
8506.5000		- Lithium	10
8506.6000		- Air- zinc	10
8506.8000		- Other primary cells and primary batteries - Parts:	10
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PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8506.9090		Other	5
85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).	
		- Lead- acid, of a kind used for starting piston engines:	
8507.1010		Meant for motor cars of heading 87.03, vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190,8703.3225 and vehicles of heading 87.11	35
8507.1020		Meant for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8507.1090		Other	35
		- Other lead- acid accumulators:	
8507.2010		Sealed lead-acid battries used in telephone exchanges	10
8507.2090		Other	20
8507.3000		- Nickel- cadmium	10
8507.4000		- Nickel- iron	10
8507.5000		- Nickel-metal hydride	10
8507.6000		- Lithium-ion	10
8507.8000		- Other	10
8507.9000		- Parts	10
85.08		Vacuum cleaners.	
		- With self- contained electric motor :	
8508.1100		Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 I	20
8508.1900		Other	20
		- Other vacuum cleaners:	
8508.6010		Industrial vacuum cleaner	5
8508.6090		Other	20
8508.7000		- Parts	10
85.09		Electro- mechanical domestic appliances, with self- contained electric motor, other than vacuum cleaners of heading 85.08.	
		- Food grinders and mixers; fruit or vegetable juice extractors:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8509.4010		Food grinders	30
8509.4020		Fruit mixers	30
8509.4030		Fruit or vegetable juice extractors	30
8509.8000		- Other appliances	30
8509.9000		- Parts	10
85.10		Shavers, hair clippers and hair- removing appliances, with self- contained electric motor.	
8510.1000		- Shavers	5
8510.2000		- Hair clippers	5
8510.3000		- Hair- removing appliances	5
8510.9000		- Parts	5
85.11		Electrical ignition or starting equipment of a kind used for spark- ignition or compression- ignition internal combustion engines (for example, ignition magnetos, magneto- dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cutouts of a kind used in conjunction with such engines.	
8511.1000		- Sparking plugs	10
		- Ignition magnetos; magneto- dynamos; magnetic flywheels:	
8511.2010		Magneto for vehicles of heading 87.11	35
8511.2090		Other	35
		- Distributors; ignition coils:	
8511.3010		Ignition coils for vehicles of heading 87.11	35
8511.3020		Other for motor cars and vehicles	35
8511.3090		Other	25
		- Starter motors and dual purpose starter- generators:	
		Starter motors:	
8511.4011		For agricultural tractors of sub - heading 8701.9020	35
8511.4012		Other for motor cars and vehicles	35
8511.4019		Other	25
8511.4090		Other	35
		- Other generators:	
8511.5010		Alternator assembly for agricultural tractors of sub - heading 8701.9020	35

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8511.5020		Alternator assembly for other motor cars and vehicles	35
8511.5090		Other	20
		- Other equipment:	
8511.8010		Heater/glow plugs for agricultural tractors of sub - heading 8701.9020	35
8511.8020		Heater/glow plugs for other motor cars and vehicles	35
8511.8030		Capacitor Discharge Ignition (CDI) unit for vehicles of heading 87.11	35
8511.8040		Capacitor Discharge Ignition (CDI) unit for other motor cars and vehicles	35
8511.8090		Other	25
		- Parts:	
8511.9010		Aluminium casted distributor case for motor cars of heading 8703 (not exceeding 800cc) and vehicles of sub - heading 8704.3190	35
8511.9020		Other for motor cars and vehicles	35
8511.9090		Other	25
85.12		Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
8512.1000		- Lighting or visual signalling equipment of a kind used on bicycles	20
		- Other lighting or visual signalling equipment:	
8512.2010		Following parts of motorvehicles; (1) Head light for vehicles of sub-headings 8703.2115, 8703.3223, 8703.3225 and vehicles of heading 87.11	35
		(2) Lamp assembly, front turn signal for motor cars of heading 87.03 (not exceeding 1200cc), vehicles of sub- headings 8703.2113, 8703.2115 8703.2193, 8703.3225, 8704.3190 and vehicles of heading 87.11	
		(3) Lamp assembly for luggage compartment for vehicles of heading 87.03.	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(4) Lamp assembly for illuminating license plate for motor cars of heading 87.03 and vehicles of sub- headings 8703.2113, 8703.2193, 8703.3223, 8704.2190 and 8704.3190	
		(5) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for motor cars of heading 87.03 (not exceeding 800cc), vehicles of sub- headings 8703.2113, 8703.2115,8703.3225, 8704.3190 and 87.11	
		(6) Lamp assembly, side body turning indicator for motor cars of heading 87.03 and vehicles of sub- headings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8703.3225 and 8704.3190	
		(7) Turn flasher assembly for motor cars of heading 87.03 (not exceeding 1200 CC) and vehicles of sub- heading 8703.2115; wincking devices for vehicles of heading 8711.	
		(8) Car ceiling lamp/room lamp for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub- headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 and 8703.3225	
8512.2020		Following components of motor vehicles; (1) Head light for vehicles of sub-heading 8701.9020	35
		(2) Lamp assembly, front turn signal for vehicles of sub- heading 8701.9020 and 8704.2219,	
		(3) Lamp assembly for illuminating license plate for vehicles of sub- heading 8701.9020	
		(4) Rear combination lamp / back up lamp / rear turning indicator / plough lamps / reverse light / parking light for vehicles of sub- headings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(5) Lamp assembly, side body turning indicator for vehicles of sub- heading 8701.9020	
		(6) Car ceiling lamp/room lamp for vehicles of sub- heading 8704.2219	
8512.2090		Other	35
		- Sound signalling equipment:	
8512.3010		For vehicles of sub-headings 8703.2113, 8703.2115, 8703.2193, 8703.3225, 8704.2190, 8704.3190 and heading 87.11	35
8512.3020		For vehicles of sub-headings 8701.9020, 8702.1090 and 8702.9090	35
8512.3030		Anti-theft alarm system for vehicles of chapter 87	35
8512.3090		Other	35
		- Windscreen wipers, defrosters and demisters:	
8512.4010		(1) Wiper arm and blade assembly for motor cars of heading 87.03 and vehicles of sub-heading 8703.3223, 8703.3225, and 8704.2190 (2) Link assembly for wiper arm and blade for motor cars of heading 87.03 (not exceeding 1200cc) and vehicles of sub-headings 8703.2113, 8703.3223 and 8704.3190	35
8512.4020		Wiper arm and blade assembly for vehicles of sub-heading 8704.2219	35
8512.4090		Other	35
		- Parts:	
8512.9010		Parts of the products of sub-headings 8512.4010	35
8512.9020		Knobs for light switches for agricultural tractors of sub - heading 8701.9020	35
8512.9030		Knobs for light switches for motor cars and vehicles	35
8512.9090		Other	35
85.13		Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
		- Lamps:	
8513.1010		Miners' safety lamps	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8513.1020		Other safety lamps; Morse signalling lamps; examination lamps	15
8513.1030		Rechargeable emergency light	10
8513.1040		Torches	10
8513.1050		Huricane lanterns	10
8513.1090		Other	15
		- Parts:	
8513.9010		Of Miners' safety lamps	5
8513.9090		Other	10
85.14		Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	
8514.1000		- Resistance heated furnaces and ovens	5
8514.2000		- Furnaces and ovens functioning by induction or dielectric loss	5
8514.3000		- Other Furnaces and ovens	5
8514.4000		- Other equipment for the heat treatment of materials by induction or dielectric loss	5
8514.9000		- Parts	5
85.15		Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	
		- Brazing or soldering machines and apparatus:	
8515.1100		Soldering iron and guns	5
8515.1900		Other	5
		- Machines and apparatus for resistance welding of metal:	
8515.2100		Fully or partly automatic	5
8515.2900		Other	5
		- Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.3100		Fully or partly automatic	5
8515.3900		Other	5
8515.8000		- Other machines and apparatus	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8515.9000		- Parts	5
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro- thermic hair- dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro- thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
8516.1000		- Electric instantaneous or storage water heaters and immersion heaters	20
		- Electric space heating apparatus and electric soil heating apparatus:	
8516.2100		Storage heating radiators	20
8516.2900		Other	20
		- Electro- thermic hair- dressing or hand-drying apparatus:	
8516.3100		Hair dryers	30
8516.3200		Other hair-dressing apparatus	30
8516.3300		Hand-drying apparatus	30
8516.4000		- Electric smoothing irons	30
8516.5000		- Microwave ovens	30
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516.6010		Electric oven	30
8516.6020		Electric ranges	30
8516.6030		Electric roasters/grillers	30
8516.6090		Other	30
		- Other electro- thermic appliances:	
8516.7100		Coffee or tea makers	30
8516.7200		Toasters	30
		Other:	
8516.7910		Insect killers	25
8516.7990		Other	30
		- Electric heating resistors:	
8516.8010		Electric Heating Element for Refrigerators/Power condensation heater for motors	10
8516.8090		Other	30
8516.9000		- Parts	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
85.17		Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
		- Telephone sets, including telephones for cellular networks or for other wireless networks:	
8517.1100		Line telephone sets with cordless handsets	20
		Telephones for cellular networks or for other wireless networks:	
8517.1210		Cellular mobile phone	Rs.250/set
8517.1220		Fixed wireless terminal and CDMA	15
8517.1290		Other	25
		Other:	
8517.1810		Video phones	10
8517.1890		Other  - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):	10
8517.6100		Base stations	20
		Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	
8517.6210		Voice fequency telegraphy	5
8517.6220		Modems	5
8517.6230		High bit rate digital hierarchy system (SDH)	5
8517.6240		Digital loop carrier system (DLC)	5
8517.6250		Synchronous digital hierarchy system (SDH)	5
8517.6260		Multiplexers, statistical multiplexers	5
8517.6290		Other Other:	20
8517.6910		ISDN system	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8517.6920		ISDN terminal adapters	5
8517.6930		Routers	0
8517.6940		Subscriber end equiment	5
8517.6950		Set top boxes for gaining access to internet	5
8517.6960		Attachements for telephones	5
8517.6970		Networking equipments like LAN bridges, hubs, switches and repeaters	0
8517.6980		Multi-station access units	0
8517.6990		Other	5
8517.7000		- Parts	10
85.18		Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio- frequency electric amplifiers; electric sound amplifier sets.	
8518.1010		- Microphones and stands therefor:  Microphones having a frequency range of 300 Hz to 3.4 KHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication	5
8518.1090		use Other	15
0010.1000		- Loudspeakers, whether or not mounted in their enclosures:	10
8518.2100		Single loudspeakers, mounted in their enclosure	20
8518.2200		Multiple loudspeakers, mounted in the same enclosure	20
		Other:	
8518.2910		Loudspeakers, without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50mm, for telecommunication use	5
8518.2990		Other	15
8518.3000		- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	20
8518.4000		- Audio- frequency electric amplifiers	20
8518.5000		- Electric sound amplifier sets	20
8518.9000		- Parts	15

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
85.19		Sound recording or reproducing apparatus.	
8519.2000		- Apparatus operated by coins, banknotes, bank Cards, tokens or by other means of payment	20
8519.3000		- Turntables (record- decks)	20
8519.5000		- Telephone answering machines	20
		- Other apparatus:	
		Using magnetic, optical or semiconductor media:	
8519.8110		Dubbing system of a kind used in film studios and production houses	5
8519.8190		Other	20
		Other:	
8519.8910		Compact disc players	20
8519.8920		Dubbing system of a kind used in film studios and production houses	5
8519.8930		MP-3 player	20
8519.8990		Other	20
[85.20]			
85.21		Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
		- Magnetic tape- type:	
8521.1010		V.C.R.	20
8521.1020		V.C.P.	20
8521.1090		Other	20
		- Other:	
8521.9010		Laser video Disc Player	20
8521.9090		Other	20
85.22		Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.	
8522.1000		- Pick- up cartridges	5
8522.9000		- Other	5
85.23		Discs, tapes, solid- state non- volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
8523.2100		- Magnetic media : Cards incorporating a magnetic stripe	5

PCT CODE			_
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		Other:	
8523.2910		Magnetic discs	5
8523.2920		Video magnetic tapes including those in hubs and reels, rools, pancakes and jumbo rolls	20
8523.2930		Audio cassettes	20
8523.2940		Video cassettes	20
8523.2990		Other	20
		- Optical media:	
		Unrecorded:	
8523.4110		Compact disc (CD)	20
8523.4120		Digital versatile discs (DVD)	20
8523.4190		Other	20
		Other:	
8523.4910		containing software	5
8523.4920		Discs for laser reading system	20
		containing audio material	
8523.4930		Discs for laser reading system containing images or video material	20
8523.4990		Other	20
		- Semiconductor media :	
		Solid-state non-volatile storage devices:	
8523.5110		Multimedia memory cards (MMC), SD cards	5
8523.5120		Other multimedia storage devices capable of connecting to an automatic data processing machine	5
8523.5190		Other	5
		"Smart cards":	
8523.5210		SIM cards	5
8523.5220		Memoray cards	5
		Other:	
8523.5910		Proximity cards and tags	5
8523.5990		Other	10
		- Other:	
8523.8010		Other, for reproducing representations of instructions, data sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	5
8523.8020		Gramophone records	20
8523.8030		Inforation technology software	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8523.8040		Video tapes of education nature	5
8523.8050		Digital Quran	0
8523.8090		Other	10
[85.24]			
85.25		Transmission apparatus for radio- broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	
		- Transmission apparatus	
8525.5010		Radio broadcast transmitter	15
8525.5020		TV broadcast transmitter	15
8525.5030		Communication jamming equipment	15
8525.5040		Wireless microphone	15
8525.5090		Other	5
		- Transmission apparatus incorporating reception apparatus:	
8525.6010		Blue tooth whether or not capable Of connecting to an automatic data processing machine	5
8525.6020		Radio paging apparatus	5
8525.6030		Walkie talkie set	10
8525.6040		VSAT terminals	10
8525.6050		Other satellite communication equipment	10
8525.6060		Vehicle tracking system	5
8525.6070		Modems	5
8525.6090		Other	10
		- Television cameras, digital cameras and video camera recorders:	
8525.8010		Close circuit TV cameras	10
8525.8020		Multimedia still/video camera	10
8525.8030		Television cameras	10
8525.8040		Digital cameras	10
8525.8050		Video cameras recorders	10
8525.8090		Other	10
85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
8526.1000		- Radar apparatus	5
		- Other:	
8526.9100		Radio navigational aid apparatus	5
8526.9200		Radio remote control apparatus	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
85.27		Reception apparatus for radio- broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
		- Radio-broadcast receivers capable of operating without an external source of power:	
8527.1200		Pocket-size radio cassette-players	30
8527.1300		Other Apparatus combined with sound recording or reproducing Apparatus	30
8527.1900		- Other  - Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	30
		Combined with sound recording or reproducing apparatus:	
8527.2110		For vehicles of chapter 87	35
8527.2190		Other	25
		Other:	
8527.2910		For vehicles of chapter 87	35
8527.2990		Other	25
		- Other:	
8527.9100		Combined with sound recording or reproducing apparatus	20
8527.9200		not combined with sound recording or reproducing apparatus but combined with a clock	20
		Other:	
8527.9910		Modems	5
8527.9990		Other	20
85.28		Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus.	
		- Cathode-ray tube monitors :	
		- Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.4110		CRT monitors in used/second hand condition	25
8528.4190		Other	0

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8528.4900		Other	25
		- Other monitors :	
8528.5100		Of a kind solely or principally used in an automatic data processing system of heading 84.71	0
8528.5900		Other	25
		- Projectors :	
		Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.6110		Multimedia projector	5
8528.6190		Other	5
8528.6900		Other	25
		- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
		Not designed to incorporate a video display or screen:	
8528.7110		Reception apparatus for receiving satellite signals of a kind used with TV (satellite dish receivers)	30
8528.7190		Other	30
		Other, colour:	
		Television set:	
8528.7211		Liquid crystal display	30
8528.7212		Other	30
8528.7220		Reception apparatus for receiving satellite signals of a kind used with TV (Satellite dish receivers)	30
8528.7290		Other	30
8528.7300		Other, monochrome	30
85.29		Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
		- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
8529.1010		Parts and accessories for cable TV/Satellite receiver i.e, (spliter, channel combiners, signal amplifiers etc)	20
8529.1020		LNB, actuators	20
8529.1090		Other	20
		- Other:	
8529.9020		T.V tuners	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8529.9030		T.V. converter box	20
8529.9090		Other	20
85.30		Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	
8530.1000		- Equipment for railways or tramways	5
8530.8000		- Other equipment	5
8530.9000		- Parts	5
85.31		Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
8531.1000		- Burglar or fire alarms and similar apparatus	5
8531.2000		- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	25
8531.8000		- Other apparatus	10
		- Parts:	
8531.9010		Panic button	5
8531.9020		Parts of apparatus of sub-heading 8531.2000	5
8531.9090		Other	5
85.32		Electrical capacitors, fixed, variable or adjustable (pre- set).	
8532.1000		- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	25
		- Other fixed capacitors:	
8532.2100		Tantalum	10
8532.2200		Aluminium electroylic	25
8532.2300		Ceramic dielectric, single layer	10
8532.2400		Ceramic dielectric, multilayer	10
8532.2500		Dielectric of paper or plastics	25
8532.2900		Other	25
		- Variable or adjustable (pre- set) capacitors:	
8532.3090		Other	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Parts:	
8532.9010		Capaciters decks of metal or plastic with terminals or connectors	10
8532.9020		Capaciters terminals	10
8532.9090		Other	20
85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
8533.1000		<ul><li>Fixed carbon resistors, composition or film types</li><li>Other fixed resistors:</li></ul>	5
8533.2100		For a power handling capacity not exceeding 20 W	5
8533.2900		Other	5
		- Wirewound variable resistors, including rheostats and potentiometers:	
8533.3100		For a power handling capacity not exceeding 20 W	5
8533.3900		Other	5
8533.4000		- Other variable resistors, including rheostats and potentiometers	5
8533.9000		- Parts	5
8534.0000		Printed circuits.	20
85.35		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	
8535.1000		- Fuses	20
		- Automatic circuit breakers:	
		For a voltage of less than 72.5 kV:	
8535.2110		Upto 17.5 kV	20
8535.2190		Other	10
8535.2900		- Other  - Isolating switches and make- and- break switches:	10
8535.3010		For a voltage upto 145 kV	20
8535.3090		Other	10
		- Lightening arrestors, voltage limiters and surge suppressors:	<u> </u>
8535.4010		For a voltage upto 245 kV	20
8535.4090		Other	10
8535.9000		- Other	10

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
85.36		Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp- holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	
8536.1000		- Fuses	20
		- Automatic circuit breakers:	
8536.2010		Circuit breakers above 10 amp	5
8536.2020		Air Circuit breakers, multi phase	5
8536.2090		Other	20
8536.3000		- Other apparatus for protecting electrical circuits	20
		- Relays:	
8536.4100		For a voltage not exceeding 60 V	5
8536.4900		Other	5
		- Other switches:	
8536.5010		Pressure switches	10
8536.5021		Switches for vehicles of chapter 87 (1) Ignition switches without combination steering lock for motor cars of	35
		heading 8703 (not exceeding 800 cc)  (2) Ignition switches (with or without combination lock) and handle switch assembly for vehicles of heading 87.11	
		(3) Switch assembly combination and ignition switch assembly for vehicles of heading 8703.2113, 8704.3190;	
		(4) Door switches for interior lamp for motor cars of heading 8703, (not exceeding 1200cc) and vehicles of sub - heading 8704.2190	
8536.5022		Neutral safety switch, push button, ignition switch, light switch, stop light switch, and horn switch for vehicles of subheading 8701.9020	35
8536.5029		Other	35
		Other:	
8536.5091		Other for motor cars and vehicles	35
8536.5099		Other	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Lamp- holders, plugs and sockets:	
8536.6100		Lamp-holders	20
		Other:	
8536.6910		Plugs and Sockets with pins 16 and above	5
8536.6990		Other	20
8536.7000		- Connectors for optical fibres, optical fibre bundles or cables	20
		- Other apparatus:	
8536.9010		Wafer probers	5
8536.9030		Mangetic contactors/thermal protectors for motors	10
8536.9090		Other	20
85.37		Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or	
		apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	
0507 4040		- For a voltage not exceeding 1,000 V: Fuse boxes with fuses for vehicles of	25
8537.1010		heading 87.11	35
8537.1020		Fuse boxes for other motor cars and vehicles	35
8537.1090		Other	25
8537.2000		- For a voltage exceeding 1,000 V	25
85.38		Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	
8538.1000		- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	20
		- Other:	
8538.9010		Vacuum Interrupters for vacuum circuit breakers	5
8538.9090		Other	15
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra- violet or infra- red lamps; arclamps.	
8539.1000		- Sealed beam lamp units	35

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other filament lamps, excluding ultraviolet or infra- red lamps:	
		Tungsten halogen:	
8539.2110		Bulbs for automotive vehicles	35
8539.2190		Other	10
8539.2200		Other, of a power not exceeding 200 W and for a voltage exceeding 100V	20
		Other:	
8539.2910		For automotive vehicles	35
8539.2920		For flash light	20
8539.2990		Other	20
		- Discharge lamps, other than ultra- violet lamps:	
8539.3100		Fluorescent, hot cathode	20
8539.3200		Mercury or sodium vapour lamps; metal halide lamps	20
		Other:	
8539.3910		Energy saving lamp	0
8539.3990		Other	20
		- Ultra- violet or infra- red lamps; arc- lamps:	
8539.4100		Arc-lamps	20
		Other:	
8539.4910		Infra-red lamp	20
8539.4920		Ultra-violet lamps	20
		- Parts:	
8539.9010		Tungsten filament and lead in wire for bulbs and tube lights	5
8539.9020		Base cap for bulb	5
8539.9030		Base cap for tube light	10
8539.9040		Parts for energy saving lamps	5
8539.9090		Other	10
85.40		Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode- ray tubes, television camera tubes).	
		- Cathode- ray television picture tubes, including video monitor cathode- ray tubes:	
8540.1100		Colour	5
8540.1200		- Monochrome	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8540.2000		- Television camera tubes; image converters and intensifiers; other photocathode tubes	5
8540.4000		- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	5
8540.6000		- Other cathode- ray tubes	5
		- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.7100		Magnetrons	5
8540.7900		Other	5
		- Other valves and tubes:	
8540.8100		Receiver or amplifier valves and tubes	5
8540.8900		Other	5
		- Parts:	
8540.9100		Of cathode-ray tubes	5
8540.9900		Other	5
85.41		Diodes, transistors and similar semi- conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo- electric crystals.	
8541.1000		- Diodes, other than photosensitive of light emitting diodes	5
		- Transistors, other than photosensitive transistors:	
8541.2100		With a dissipation rate of less than 1 W	5
8541.2900		Other	5
8541.3000		- Thyristors, diacs and triacs, other than photosensitive devices	5
8541.4000		- Photosensitive semicondutctor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5
8541.5000		- Other semiconductor devices	5
		Mounted pieze, electric ervetale	5
8541.6000		- Mounted piezo- electric crystals	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
85.42		Electronic integrated circuits.	
		- Electronic integrated circuits :	
8542.3100		Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	5
8542.3200		Memories	5
8542.3300		Amplifiers	5
8542.3900		Other	5
8542.9000		- Parts	5
85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
8543.1000		- Particle accelerators	10
8543.2000		- Signal generators	10
8543.3000		Machines and apparatus for electroplating, electrolysis or electrophoresis     Other machines and apparatus:	5
8543.7010		Remote control	5
8543.7090		Other	5
00-0.7000		- Parts:	
8543.9010		Of machines of heading 8543.1900 & 8543.2000	5
8543.9090		Other	5
85.44		Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	
		- Winding wire:	
		Of copper:	
8544.1110		Enamelled wire with nylon cover	10
8544.1190		Other	20
8544.1900		Other	25
8544.2000		- Co- axial cable and other co- axial electric conductors	25
		- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		Of a kind used in vehicles of chapter 87:	
8544.3011		Wiring sets and cable sets for motor cars of heading 87.03, and vehicles of subheadings 8703.2113, 8703.2115, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
8544.3012		Wiring sets and cable sets for vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
8544.3019		Other	35
8544.3090		Other	25
		- Other electric conductors, for a voltage not exceeding 1,000 V:	
		Fitted with connectors:	
8544.4210		Computer leads	5
		Of a kind used in vehicles of chapter 87:	
8544.4221			35
8544.4222			35
8544.4229		Other	35
8544.4290		Other	25
		Other:	
8544.4910		Telephone cables	25
8544.4920		Multi core, flexible, flat type copper, insulated (all features together)	10
8544.4990		Other	25
8544.6000		- Other electric conductors, for a voltage exceeding 1,000 V	25
8544.7000		- Optical fibre cables	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
85.45		Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	
		- Electrodes:	
8545.1100		Of a kind used for furnaces	5
8545.1900		Other	15
8545.2000		- Brushes	15
		- Other:	
8545.9010		For motor vehicles including tractors	35
8545.9020		For dry battery cells	5
8545.9090		Other	15
85.46		Electrical insulators of any material.	
8546.1000		- Of glass	25
8546.2000		- Of ceramics	25
8546.9000		- Other	25
		being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	
8547.1000		- Insulating fittings of cermics	20
8547.2000		- Insulating fittings of plastics	20
8547.9000		- Other	20
85.48		Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	
		- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	
8548.1010		Batteries plates	0
8548.1090		Other	5
8548.9000		- Other	25

### **Section XVII**

# VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

#### Notes.

- 1.- This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.
- 2.- The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
  - (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (f) Articles of Chapter 82 (tools);
  - (d) Articles of heading 83.06;
  - (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
  - (f) Electrical machinery or equipment (Chapter 85);
  - (g) Articles of Chapter 90;
  - (h) Articles of Chapter 91;
  - (ij) Arms (Chapter 93);
  - (k) Lamps or lighting fittings of heading 94.05; or
  - (I) Brushes of a kind used as parts of vehicles (heading 96.03).
- 3.- References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
- 4.- For the purposes of this Section:
  - (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
  - (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
  - (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.
- 5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

### Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds

#### Notes.

- 1.- This Chapter does not cover:
  - (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
  - (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
  - (c) Electrical signalling, safety or traffic control equipment of heading 85.30.
- 2.- Heading 86.07 applies, inter alia, to:
  - (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
  - (b) Frames, underframes, bogies and bissel-bogies;
  - (c) Axle boxes; brake gear;
  - (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections:
  - (e) Coachwork.
- 3.- Subject to the provisions of Note 1 above, heading 86.08 applies, *inter alia*, to:
  - (a) Assembled track, turntables, platform buffers, loading gauges;
  - (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electromechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.	
8601.1000		- Powered from an external source of electricity	5
8601.2000		- Powered by electric accumulators	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
86.02		Other rail locomotives; locomotive tenders.	
8602.1000		- Diesel- electric locomotives	5
8602.9000		- Other	5
86.03		Self- propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	
8603.1000		- Powered from an external source of electricity	5
8603.9000		- Other	5
8604.0000		Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	5
8605.0000		Railway or tramway passenger coaches, not self- propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self- propelled (excluding those of heading 86.04).	5
86.06		Railway or tramway goods vans and wagons, not self- propelled.	
8606.1000		- Tank wagons and the like	5
8606.3000		- Self- discharging vans and wagons, other than those of subheading 8606.10	5
		- Other:	
8606.9100		Covered and closed	5
8606.9200		Open, with non-removable sides of a height exceeding 60 cm	5
8606.9900		Other	5
86.07		Parts of railway or tramway locomotives or rolling- stock.	
		- Bogies, bissel- bogies, axles and wheels, and parts thereof:	
8607.1100		Driving bogies and bissel-bogies	5
8607.1200		Other bogies and bissel bogies	5
8607.1900		Other, including parts	5
		- Brakes and parts thereof:	
8607.2100		Air brakes and parts thereof	5
8607.2900		Other	5
8607.3000		- Hooks and other coupling devices, buffers, and parts thereof	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other:	
8607.9100		Of locomotives	5
8607.9900		Other	5
8608.0000		Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	5
8609.0000		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	10

# Chapter 87

# Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

## Notes.

- 1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
- 2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

- 3.- Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
- 4.- Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

#### **Additional Note:**

1.- All motor cars for transport of persons (e.g. limousines, taxis, sports cars and racing cars) are classifiable under PCT code 87.03.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
87.01		Tractors (other than tractors of heading 87.09).	
		- Pedestrian controlled tractors:	
8701.1010		Components for the assembly/ manufacture, in any kit form	30
8701.1090		Other	30

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Road tractors for semi- trailers:	
8701.2010		Components for the assembly / manufacture of road tractors for semi- trailers (prime movers), in any kit form, of less than 280 HP	30
8701.2020		Road tractors for semi-trailers (prime movers) less than 280 HP	30
8701.2030		Components for the assembly / manufacture of road tractors for semi- trailers (prime movers), in any kit form, of 280 HP and above	15
8701.2040		Road tractors for semi-trailers (priem movers) of 280 HP and above	15
8701.2090		Other	10
		- Track- laying tractors:	
8701.3010		Components for the assembly/manufacture, in any kit form	30
8701.3090		Other	30
		- Other:	
8701.9010		Components for the assembly / manufacture of agricultural tractors, in any kit form	15
8701.9020		Agricultural Tractors, having an engine capacity exceeding 35 HP but not exceeding 100 HP	15
8701.9090		Other	10
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
		- With compression- ignition internal combustion piston engine (diesel or semi-diesel):	
8702.1010		Components for assembly / manufacture of vehicles, in any kit form	20
8702.1090		Other	20
		- Other:	
8702.9010		Components for assembly / manufacture of vehicles, in any kit form	20
8702.9020		Fully dedicated CNG buses (CBU)	0
8702.9030		Fully dedicated LPG buses (CBU)	0
8702.9090		Other	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
87.03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.1000		- Vehicles specially designed for traveling on snow, golf cars and similar vehicles.	30
		Other vehicles, with spark- ignition internal combustion reciprocating piston engine:     Of a cylinder capacity not exceeding	
		1,000cc: Of a cylinder capacity not exceeding 800cc:	
8703.2111		Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.2113 and 8703.2115	50
8703.2112		Components for the assembly / manufacture of mini van type vehicles, in any kit form	50
8703.2113		Mini Vans (CBU)	50
8703.2114		Components for the assembly/ manufacture of auto rickshaws, in any kit form	50
8703.2115		Auto rickshaws (CBU)	50
8703.2119		Other	50
		Of a cylinder capacity exceeding 800cc but not exceeding 1000cc:	
8703.2191		Components for the assembly / manufacture of vehicles, in any kit form excluding those of heading 8703.2193	55
8703.2192		Components for the assembly / manufacture of 4x4 vehicles, in any kit form	55
8703.2193		4x4 vehicles (CBU)	55
8703.2199		Other	55
		Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500 cc:	
8703.2210		Components for the assembly / manufacture of vehicles, in any kit form	60
8703.2220		Vehicles of a cylinder capacity exceeding 1000cc but not exceeding 1300cc.	60
8703.2290		Other	60

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		Of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc:	
		Of a capacity exceeding 1,500cc but not exceeding 1,800cc:	
8703.2311		Components for the assembly / manufacture of vehicles, in any kit form	75
8703.2319		Other	75
		Other, of a capacity exceeding 1,800cc but not exceeding 3,000cc:	
8703.2321		Components for the assembly / manufacture of vehicles, in any kit form	100
8703.2329		Other	100
		Of a cylinder capacity exceeding 3,000cc:	
8703.2410		Components for the assembly / manufacture of vehicles, in any kit form	100
8703.2490		Other	100
		- Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi- diesel):	
		Of a cylinder capacity not exceeding 1,500cc:	
		Of a cylinder capacity not exceeding 800cc:	
8703.3111		Components for the assembly / manufacture of vehicles, in any kit form	50
8703.3112		Other	50
		Of a cylinder capacity exceeding 800cc but not exceeding 1,000cc:	
8703.3121		Components for the assembly / manufacture of vehicles, in any kit form	55
8703.3129		Other	55
		Of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc:	
8703.3131		Components for the assembly / manufacture of vehicles, in any kit form	60
8703.3139		Other	60
		Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500 cc:	
		Of a capacity exceeding 1,500 cc but not exceeding 1,800 cc:	
8703.3211		Components for the assembly / manufacture of vehicles, in any kit form	75
8703.3219		Other	75

manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227   Components for the assembly / manufacture of sports utility vehicles, in any kit form   8703.3223   Sports utility vehicles (SUVs 4x4)   100   manufacture of all terrain vehicles (4x4), in any kit form   8703.3224   Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form   8703.3225   All terrain vehicles (4x4)   100   20   assembly/manufacture of specially designed twin cabin type taxi of subheading 8703.3227   Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features:   (1) Attack resistance central division along with payment tray.   (2) Wheel chair compartment with folding ramp   (3) Taxi meter and two way radio system   (4) Other standard accessories   Other   100   Of a cylinder capacity exceeding 2500cc:   8703.3310   Components for the industrial assembly/ manufacture of vehicles, in any kit form   8703.3390   Other   100   8703.9000   - Other   100   87.04   Motor vehicles for the transport of goods.   Dumpers designed for off- highway use:	PCT CODE			
(1) (2) (3) (4)  Other, of a capacity exceeding 1,800 cc but not exceeding 2,500 cc: 8703.3221  Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227  8703.3222  Components for the assembly / manufacture of sports utility vehicles, in any kit form sy kit form excluding those of headings 8703.3223, 8703.3224  Components for the assembly / manufacture of sports utility vehicles, in any kit form excluding those of all terrain vehicles, in any kit form excluding the sports utility vehicles, in any kit form excluding the sports of all terrain vehicles (4x4) in any kit form excluding the sports of all terrain vehicles (4x4), in any kit form excluding the sports of assembly formanufacture of specially designed twin cabin type taxi of subheading 8703.3227  Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features:  (1) Attack resistance central division along with payment tray.  (2) Wheel chair compartment with folding ramp  (3) Taxi meter and two way radio system exceeding exce			DESCRIPTION	CD %
cc but not exceeding 2,500 cc: 8703.3221 Components for the assembly/ manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227  8703.3222 Components for the assembly / manufacture of sports utility vehicles, in any kit form  8703.3223 Sports utility vehicles (SUVs 4x4)  100  8703.3224 Components for assembly / manufacture of all terrain vehicles (4x4), in any kit form  8703.3225 All terrain vehicles (4x4)  100  8703.3226 Components for assembly/manufacture of specially designed twin cabin type taxi of sub- heading 8703.3227.  8703.3227 Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features:  (1) Attack resistance central division along with payment tray.  (2) Wheel chair compartment with folding ramp  (3) Taxi meter and two way radio system  (4) Other standard accessories  8703.3229 Of a cylinder capacity exceeding 2500cc:  8703.3310 Components for the industrial assembly/ manufacture of vehicles, in any kit form  8703.3390  Other  100  870.4  Motor vehicles for the transport of goods. Components for assembly/ manufactore of Dump trucks designed for		(2)	(3)	(4)
manufacture of vehicles, in any kit form excluding those of headings 8703.3223, 8703.3225 and 8703.3227				
manufacture of sports utility vehicles, in any kit form  8703.3223 Sports utility vehicles (SUVs 4x4) 100  8703.3224 Components for assembly / 100 manufacture of all terrain vehicles (4x4), in any kit form  8703.3225 All terrain vehicles (4x4) 100  8703.3226 Components for assembly/manufacture of specially designed twin cabin type taxi of subheading 8703.3227 Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features:  (1) Attack resistance central division along with payment tray.  (2) Wheel chair compartment with folding ramp  (3) Taxi meter and two way radio system  (4) Other standard accessories  8703.3229 Other 100  Of a cylinder capacity exceeding 2500cc:  8703.3310 Components for the industrial assembly/ manufacture of vehicles, in any kit form  8703.3390 Other 100  8703.3900 Other 100  8704 Motor vehicles for the transport of goods.  Components for assembly/ manufactore of Dump trucks designed for off- highway use:  8704.1010 Components for assembly/ manufactore of Dump trucks designed for	8703.3221		manufacture of vehicles, in any kit form excluding those of headings 8703.3223,	100
100   100	8703.3222		manufacture of sports utility vehicles, in	100
manufacture of all terrain vehicles (4x4), in any kit form  8703.3225 All terrain vehicles (4x4) 100  8703.3226 Components for assembly/manufacture of specially designed twin cabin type taxi of subheading 8703.3227.  8703.3227 Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features:  (1) Attack resistance central division along with payment tray.  (2) Wheel chair compartment with folding ramp  (3) Taxi meter and two way radio system  (4) Other standard accessories  8703.3229 Other 100  Of a cylinder capacity exceeding 2500cc:  8703.3310 Components for the industrial assembly/ manufacture of vehicles, in any kit form  8703.3390 Other 100  8704 Motor vehicles for the transport of goods.  Components for assembly/ manufactore of Dump trucks designed for	8703.3223		Sports utility vehicles (SUVs 4x4)	100
8703.3226Components for assembly/manufacture of specially designed twin cabin type taxi of subheading 8703.3227.  8703.3227Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features:  (1) Attack resistance central division along with payment tray.  (2) Wheel chair compartment with folding ramp  (3) Taxi meter and two way radio system  (4) Other standard accessories  8703.3229 Other 100  Of a cylinder capacity exceeding 2500cc:  8703.3310 Components for the industrial assembly/ manufacture of vehicles, in any kit form  8703.3390 Other 100  8703.9000 - Other 100  Motor vehicles for the transport of goods.  - Dumpers designed for off- highway use:  Components for assembly/ manufactore of Dump trucks designed for	8703.3224		manufacture of all terrain vehicles (4x4), in	100
assembly manufacture of specially designed twin cabin type taxi of subheading 8703.3227.  7 Specially designed twin cabin type taxi in CBU, build on girder chassis with the following features:  (1) Attack resistance central division along with payment tray.  (2) Wheel chair compartment with folding ramp  (3) Taxi meter and two way radio system  (4) Other standard accessories  8703.3229  7 Other  Of a cylinder capacity exceeding 2500cc:  8703.3310  Components for the industrial assembly/ manufacture of vehicles, in any kit form  8703.3390  Other  100  87.04  Motor vehicles for the transport of goods.  - Dumpers designed for off- highway use:  8704.1010  Components for assembly/ manufactore of Dump trucks designed for	8703.3225		All terrain vehicles (4x4)	100
in CBU, build on girder chassis with the following features:  (1) Attack resistance central division along with payment tray.  (2) Wheel chair compartment with folding ramp  (3) Taxi meter and two way radio system  (4) Other standard accessories  8703.3229  Other  Of a cylinder capacity exceeding 2500cc:  Components for the industrial assembly/ manufacture of vehicles, in any kit form  8703.3390  Other  8703.9000  - Other  Motor vehicles for the transport of goods.  Components for assembly/ manufactore of Dump trucks designed for	8703.3226		assembly/manufacture of specially designed twin cabin type taxi of sub-	20
with payment tray.  (2) Wheel chair compartment with folding ramp  (3) Taxi meter and two way radio system  (4) Other standard accessories  8703.3229 Other 100  Of a cylinder capacity exceeding 2500cc:  8703.3310 Components for the industrial assembly/ manufacture of vehicles, in any kit form  8703.3390 Other 100  8703.9000 - Other 100  87.04 Motor vehicles for the transport of goods.  - Dumpers designed for off- highway use:  8704.1010 Components for assembly/ manufactore of Dump trucks designed for	8703.3227		in CBU, build on girder chassis with the	20
(3) Taxi meter and two way radio system				
(4) Other standard accessories  8703.3229 Other 100  Of a cylinder capacity exceeding 2500cc:  8703.3310 Components for the industrial assembly/ manufacture of vehicles, in any kit form  8703.3390 Other 100  8703.9000 - Other 100  87.04 Motor vehicles for the transport of goods.  - Dumpers designed for off- highway use:  Components for assembly/ 30 manufactore of Dump trucks designed for			, ,	
8703.3229 Other 100 Of a cylinder capacity exceeding 2500cc: 8703.3310 Components for the industrial assembly/ manufacture of vehicles, in any kit form  8703.3390 Other 100 8703.9000 - Other 100  87.04 Motor vehicles for the transport of goods Dumpers designed for off- highway use: Components for assembly/ manufactore of Dump trucks designed for			(3) Taxi meter and two way radio system	
Of a cylinder capacity exceeding 2500cc:  Components for the industrial assembly/ manufacture of vehicles, in any kit form  Other  Other  Other  Other  Motor vehicles for the transport of goods.  - Dumpers designed for off- highway use:  Components for assembly/ manufactore of Dump trucks designed for			( )	
2500cc:  8703.3310  Components for the industrial assembly/ manufacture of vehicles, in any kit form  8703.3390  Other  700 Other  8703.9000  Motor vehicles for the transport of goods.  - Dumpers designed for off- highway use:  8704.1010  Components for assembly/ manufactore of Dump trucks designed for	8703.3229			100
8703.3310 Components for the industrial assembly/ manufacture of vehicles, in any kit form  8703.3390 Other 100 8703.9000 - Other 100  87.04 Motor vehicles for the transport of goods Dumpers designed for off- highway use: Components for assembly/ manufactore of Dump trucks designed for				
8703.9000 - Other 100  87.04 Motor vehicles for the transport of goods.  - Dumpers designed for off- highway use:  Components for assembly/ 30 manufactore of Dump trucks designed for	8703.3310		Components for the industrial assembly/ manufacture of vehicles, in any	100
87.04 Motor vehicles for the transport of goods.  - Dumpers designed for off- highway use: Components for assembly/ 30 manufactore of Dump trucks designed for	8703.3390		Other	100
goods.  - Dumpers designed for off- highway use:  Components for assembly/ manufactore of Dump trucks designed for	8703.9000			100
8704.1010 Components for assembly/ 30 manufactore of Dump trucks designed for	87.04		•	
manufactore of Dump trucks designed for				
	8704.1010		manufactore of Dump trucks designed for	30
8704.1090 Other 30	8704.1090		Other	30

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other, with compression- ignition internal combustion piston engine (diesel or semi-diesel):	
		g.v.w. not exceeding 5 tonnes:	
8704.2110		Components for the assembly / manufacture of vehicles, in any kit form	60
8704.2190		Other	60
		g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:	
		g.v.w.exceeding 5 tonnes but not exceeding 8 tonnes:	
8704.2211		Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2219		Other	30
		g.v.w.exceeding 8 tonnes but not exceeding 20 tonnes:	
8704.2291		Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2299		Other	30
		g.v.w. exceeding 20 tonnes:	
8704.2310		Components for the assembly / manufacture of vehicles, in any kit form	30
8704.2390		Other	30
		- Other, with spark- ignition internal combustion piston engine:	
		g.v.w. not exceeding 5 tonnes:	
8704.3110		Components for the assembly / manufacture, in any kit form	60
8704.3190		Other	60
		g.v.w. exceeding 5 tonnes:	
8704.3210		Components for assembly/ manufacture of vehicles in any kit form	30
8704.3290		Other	30
		- Other:	
8704.9010		Components for assembly/ manufacture of vehicles in any kit form	30
8704.9090		Other	30

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
87.05		Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
8705.1000		- Crane lorries	30
8705.2000		- Mobile drilling derricks	30
8705.3000		- Fire fighting vehicles	30
8705.4000		- Concrete- mixer lorries	30
8705.9000		- Other	30
8706.0000		Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	50
87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
8707.1000		- For vehicles of heading 87.03	50
		- Other:	
8707.9010		For vehicles of headings 8704.2190 and 8704.3190	50
8707.9090		Other	50
87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
		- Bumpers and parts thereof:	
8708.1010		(1) Bumpers (sheet metal) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060 (2) Bumper (sheet metal type) and parts thereof for vehicles of sub - headings 8704.2219, 8704.2299 and 8704.2390	35
8708.1020		(1) Following components for motor cars of heading 87.03 (i) Front and Rear Bumper (cover) (ii) Member/ reinforcement for bumpers (iii) Side supports for bumpers	35
		(2) Following components for vehicles of heading 8703.2113 (i) Front and rear bumper (covers) (ii) Stays/ bracket for covers	
		(3) Front bumper ( sheet metal part ) for vehicles of sub- heading 8703.3223	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(4)Front bumper and parts thereof for vehicles of sub - headings 8704.2190 and 8704.3190	
		(5) Bumpers and parts thereof for vehicles of sub - heading 8703.2115	
		(6) Front bumpers for vehicles of sub - heading 8703.3225	
8708.1090		Other	35
		- Other parts and accessories of bodies (including cabs):	
		Safety seat belts:	
8708.2110		For motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190	35
8708.2120		For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
8708.2190		Other	35
		Other:	
		For vehicles of heading 87.01:	
8708.2911		(A) Following components for vehicles of sub-heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	35
		(1) Battery carrier assembly and parts thereof	
		(2) Cabin tilt stay stopper assembly	
		(3) Cross members for frame	
		(4) Floor mat assembly set	
		(5) Foot steps for cabin entry	
		(6) For 4x2 vehicles: Brackets for shock absorber mounting; Brackets for mounting engine (casting and sheet metal type); Brackets for exhaust pipe; Brackets / support for air and vacuum tank; Brackets for mounting pedal set; Brackets assembly for leaf spring assembly (casting); Brackets for air cleaner	
		(7) Frame assembly	
		(8) Gussets / stiffeners for frame (9) Licence plate assembly and parts thereof	
		(10) Long members for frame (4x2 vehicles only)	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(11) Mounting support for spare wheel	
		carrier	
		(12) Rear body trim	
		(13) Rear member assembly for cabin mounting	
		(14) Shroud for fan	
		(15) Sun visor	
		(B) Following components for agricultural tractors of sub - heading 8701.9020	
		(1) Battery box assembly and parts thereof	
		(2) Body shield / guard PTO	
		(3) Cowl radiator assembly and parts thereof	
		(4) Fan shroud assembly and parts thereof	
		(5) Fender assemblies and parts thereof	
		(6) Filler neck for lubricating oil	
		(7) Flaps for front hood	
		(8) Foot rest	
		(9) Foot step / foot board assemblies and parts there of	
		(10) Grill assembly / hood cowling assembly and parts thereof	
		(11) Guard / protector for PTO	
		(12) Heat shields	
		(13) Hood assembly and parts thereof	
		(14) Instrument panels	
		(15) Seat support assembly and parts thereof	
		(16)Side channels	
		(17) Side grill	
		(18) Support for front throttle	
		(19) Warning indicator housing	
8708.2919		Other	35
8708.2920		Following components for vehicles of sub - headings 8702.1090 and 8702.9090	35
		(1)Battery carrier assembly and parts thereof	
		(2) Cross members for frame	
		(3) Engine hood and parts thereof	
		(4) Floor assembly and parts thereof	
		(5) Frame assembly	
		(6) Gussets / stiffeners for frame	
		(7) Licence plate assembly	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(8) Long members for frame (for buses exceeding seating capacity for 35 persons)	
		(9) Outrigger and meter penal for installing instruments (sheet metal)	
		(10) Roof assembly and parts thereof	
		(11) Shroud for fan	
		(12) Side body assembly and parts thereof	
		For vehicels of heading 87.03:	
8708.2931		(A) Following components for motor cars of heading 87.03	35
		(1) Air outlet assembly	
		(2) Anchor for spare tyre and parts thereof	
		(3) Apron assembly for front fender and parts thereof	
		(4) Arm rest for door trims	
		(5) Ash trays and parts thereof	
		(6) Battery trays, clamps, bands and parts thereof	
		(7) Bezels for inside door handles	
		(8) Bottom channel for holding window glass	
		(9) Bracket rear suspension	
		(10) Compartments for floor, rear floor sides, plates side sills for floor, side lockers for floor	
		(11) Console box assembly and parts thereof	
		(12) Cover assembly for spare wheel and parts thereof (hard board type)	
		(13) Cover Fuel pipe (for vehicles upto 1200cc)	
		(14) Cross member assemblies for floors and parts thereof	
		(15) Cross member for roof	
		(16) Cross member/ member front lower (for vehicles up to 1200cc) (front hood)	
		(17) Door assemblies (for vehicles not exceeding 800cc) ( complete)	
		(18) Door checker/ stopper assemblies and parts thereof	
		(19) Door gussets (for vehicles upto 800cc)	
		(20) Door handles inside and parts thereof	
		(21) Door handles outside and parts thereof	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(22) Door seals for service holes (PE Sheet type)	
		(23) Engine compartment assembly (complete)	
		(24) Engine under covers (dust/ mud/ splash protectors)	
		(25) Extensions for rear floor cross members	
		(26) Floor assemblies ( complete)	
		(27) Fresh air control assembly (for vehicles not exceeding 800cc)	
		(28) Front floor panels (for vehicles not exceeding1200cc)	
		(29) Front hood assembly (complete)	
		(30) Front radiator grill (non plated) and parts thereof	
		(31) Garnishes and trims (inner/ outer) other than chrome plated	
		(32) Handles window regulator and parts thereof	
		(33) Heat insulators/ baffles for floor insulation from exhaust pipe	
		(34) Heating/demisting/ventilation/ defrosting air ducts and nozzels	
		(35) Housing/ box fuel Inlet	
		(36) Inner panel for windshield header/ rail roof / frame roof assembly (front/ rear) and parts thereof	
		(37) Inner Panels for quarter window (for vehicles exceeding 800cc but not exceeding 1200cc)	
		(38) Inner pillars/ reinforcements for side body	
		(39) Instrument panel complete excluding foamed	
		(40) Linings/ guards for fender and wheel housing	
		(41) Link rods for activating door latches	
		(42) Lower cross member for dash panel and parts thereof (for vehicles not exceeding 1200cc)	
		(43) Luggage door and parts thereof (hatch back type) (for vehicles not exceeding 800cc)	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(44) Member assembly front side with or without apron and parts thereof (for vehicles not exceeding 800cc)	
		(45) Member cowl and parts thereof	
		(46) Member for engine mounting (for vehicles not exceeding 800cc)	
		(47) Member steering support and parts thereof	
		(48) Member tail end (for vehicles not exceeding 800cc)	
		(49) Package tray trim/ trim partition	
		(50) Pan rear floor and parts thereof (for vehicles not exceeding 1200cc)	
		(51) Panel assembly for head lamp support/ mounting and parts thereof	
		(52) Panel assembly for rear combination lamp mounting and parts thereof	
		(53) Panel complete rear skirt and parts thereof	
		(54) Panel dash ( sheet metal) (for vehicles not exceeding 1200cc)	
		(55) Panel dash side (for vehicles not exceeding 1200cc)	
		(56) Panel front fenders (for vehicles not exceeding 1200cc)	
		(57) Panel grill lower (for vehicles not exceeding 800cc)	
		(58) Panel hood assembly and parts thereof (for vehicles not exceeding 1200cc)	
		(59) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
		(60) Panels rear wheel housing inner) and parts thereof (for vehicles not exceeding 1200cc)	
		(61) Panels door Inner and outer (sheet Metal) front, rear and back (for vehicles not exceeding 800cc)	
		(62) Panels for cowl and parts thereof, (for vehicles not exceeding 1200cc)	
		(63) Panels for partition and support to package tray trim / and parts thereof	

PCT C	ODE		
Heading /	Statistical	DESCRIPTION	CD %
Sub-heading (1)	suffix (2)	(3)	(4)
		(64) Panels rear wheel housing inner and outer) and parts thereof (for vehicles not exceeding 800cc)	
		(65) Panels side body (for vehicles not exceeding 800cc)	
		(66) Parts of instrument panel other than those classifiable under chapter 90 (excluding foamed parts and registers/ louvers)	
		(67) Protective moldings for doors	
		(68) Rails for center roof and reinforcements, assemblies and parts thereof	
		(69) Rails for roof side and reinforcements, assemblies and parts thereof (for vehicles upto 1200cc)	
		(70) Reinforcement radiator grill (for vehicles not exceeding 1200cc)	
		(71) Reinforcements for center floor cross members	
		(72) Reinforcements for strikers and hinges	
		(73) Rod/stay/prop for hood support assembly and parts thereof	
		(74) Roof head lining (except those meant for sunroof)	
		(75) Roof panel (for vehicles not exceeding 800cc) ( complete)	
		(76) Shroud for fan	
		(77) Side body assembly ( complete)	
		(78) Side member assemblies for rear floors and parts thereof	
		(79) Side members/ reinforcement for main floor and parts thereof	
		(80) Side sill panel assemblies for main floor, and parts thereof	
		(81) Silencer/ insulation sheets inner) for dash panel	
		(82) Sound deadening/ insulation/ silencer sheets for floor	
		(83) Strikers for rear seat holding	
		(84) Sun Visor	
		(85) Torsion bars for hinges of luggage compartment	
		(86) Trim door opening	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(87) Upper front member for hood latch (for	
		vehicles not exceeding 1200cc)	
		(88) Upper rail/member/frame for back	
		window assembly and parts thereof	
		(89) Wheel housing mudguards/ mud flaps	
		(B) Following components for vehicles of sub- heading 8703.2113	
		(1) Anchor for spare tyre and parts thereof	
		(2) Ash trays and parts thereof	
		(3) Battery trays, clamps, bands, box and parts thereof	
		(4) Bottom channel for holding window glass	
		(5) Bracket/ reinforcement/ hangers for suspension	
		(6) Brackets for seat belts	
		(7) Case/ bazel for inside door handles	
		(8) Chassis and parts thereof	
		(9) Cross member assemblies for floor and parts thereof	
		(10) Door assemblies (except front door)	
		(11) Door seals for service holes(PE sheet type)	
		(12) Emblems	
		(13) Engine under cover(dust, mud, splash protectors)	
		(14) Floor assemblies	
		(15) Floor mats	
		(16) Frame floor side	
		(17) Frame for front suspension	
		(18) Frame roof front/ plate side and parts thereof	
		(19) Front body	
		(20) Front floor panels and parts thereof	
		(21) Garnish head lamp and centre	
		(22) Garnish, side defroster cover, Control lever	
		(23) Handles, inside pull and parts thereof, except sliding door handles	
		(24) Handles, outside and parts thereof, except sliding door handles	
		(25) Handles, window regulator and parts thereof	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1) (2)	(3)	(4)	
		(26) Inner pillars/ reinforcements for side body	
		(27) Inner/ outer panel for rear quarter	
		(28) Instrument panel complete, excluding foamed	
		(29) Knob door inside lock	
		(30) Link rods for activating door latches	
		(31) Member floor side	
		(32) Member for engine room	
		(33) Pan rear floor and parts thereof	
		(34) Panel engine room	
		(35) Panel/ trim assembly for doors and parts thereof except retainers/ clips	
		(36) Panels for rear wheel housing (inner) and parts thereof	
		(37) Parts of instrument panel other than those classifiable under Chapter 90( excluding foamed parts and lid glove box)	
		(38) Pillar front outer	
		(39) Reinforcements floor side	
		(40) Retainer licence plate	
		(41) Service lid, rear floor	
		(42) Shroud for fan	
		(43) Shut stop for center door	
		(44) Side body assembly	
		(45) Side member assemblies for floor and parts thereof	
		(46) Side sills, front and centre (inner)	
		(47) Sill rear side inner	
		(48) Splash plate for radiator	
		(49) Sun visor	
		(50) Trim rail roof	
		(51) Wheel housing mud guards/ mud flaps	
		(C) Following components for vehicles of sub- heading 8703.2193	
		(1) Bar for side window	
		(2) Battery trays, clamps, bands and parts thereof	
		(3) Bezels for inside door handles	
		(4) Bracket rear licence plate	
		(5) Carrier for spare tyre and parts thereof	
		(6) Cover assembly for spare wheel	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(7) Door handles inside/pull and parts	
		thereof	
		(8) Door handles outside and parts thereof	
		(9) Door seals for service holes (PE Sheet type)	
		(10) Duct ventilator/hose defroster	
		(11) Emblems/Stickers	
		(12) Floor mat (plastic)	
		(13) Garnish head lamp	
		(14) Handles window regulator and parts	
		thereof	
		(15) Head lamp support	
		(16) Knob for door lock	
		(17) Mud flaps	
		(18) Panel/ Trim assembly for doors and parts thereof except retainers/ clips	
		(19) Rod/stay/prop hood support assembly	
		and parts thereof	
		(20) Service lid rear floor	
		(21) Sound deadning/ insulation/ silencer sheets for floor	
		(22) Stay for radiator support	
		(23) Stay hood lock opener	
		(24) Sun Visor	
		(D) Following components for vehicles of sub- heading 8703.3223	
		(1) Battery tray assembly and parts thereof	
		(2) Cross member (rear)	
		(3) Door checkers	
		(4) Door handle outside	
		(5) Door handles (inner / outer)	
		(6) Door seals (PE sheet type)	
		(7) Dust cover assembly and parts thereof,	
		for gear change / control lever	
		(8) End plate	
		(9) Filler neck assembly	
		(10) Floor mat assemblies	
		(11) Front grill / radiator grill	
		(12) Gear box cover assembly for dust / mud protection	
		(13) Gusset plates for engine comportment	
		(14) Heat insulators	
		(15) Heat protector for exhaust manifold	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(16) Hood cover / soft top	
		(17) Hood sticks	
		(18) Lining for roof	
		(19) Mud covers for engine	
		(20) Mudguard / mud flaps	
		(21) Opener filler lid	
		(22) Pad for Roof Headlining	
		(23) Plastic linings for wheel housing / fender	
		(24) Plate assembly for hand brake mounting	
		(25) Plate holder set for mounting cable for hood opening	
		(26) Reinforcement for bumpers	
		(27) Reinforcements for front floor	
		(28) Reinforcements for roof (sheet metal)	
		(29) Reinforcements for seat belts	
		(30) Reinforcements for storage box / jack box	
		(31) Rod/prop for hood support and parts thereof	
		(32) Side body gussets	
		(33) Side plates for floor	
		(34) Side sills for floor	
		(35) Sound deadening / silencer sheet	
		(36) Stay for fan shroud	
		(37) Stay for radiator	
		(38) Step assembly rear and mounting brackets	
		(39) Sun visor	
		(40) Windshield header panel / Rail	
		(E) Parts and accessories of bodies (including cabs) for vehicles of sub - heading 8703.2115	
		(F) Following components for vehicles of sub - heading 8703.3225	
		(1) Air intake grills for fenders / side grill	
		(2) Bonnet buffer and wind screen staples	
		(3) Centre facia consol assembly (central part of instrument panel) and parts thereof	
		(4) Channels for body drain	
		(5) Check link cover (strap) for internal door hinge	
		(6) Cubby box (Console Tunnel base)	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(7) Door glass holding channel	
		(8) Door Trim (Casing)	
		(9) Emblems	
		(10) Escutcheon (Bazel) for window regulator	
		(11) Escutcheon for sill for lock control	
		(12) Floor mats	
		(13) Gear box tunnel pad (insulation)	
		(14) Handles for tail doors	
		(15) Handles for window regulators	
		(16) Header rails and parts thereof	
		(17) Hood cover (soft top tarpauline)	
		(18) Hood sticks and parts thereof for soft top mounting	
		(19) Inside handles for doors	
		(20) Lamp guards	
		(21) Lid assembly for locker / storage and parts thereof	
		(22) Locking angle for locker / storage lids	
		(23) Plate assembly for hand brake mounting	
		(24) Radiator grill assembly and parts thereof	
		(25) Rear curtain rod and clamp	
		(26) Rear mud flaps	
		(27) Roll over bar assembly and parts thereof	
		(28) Shedder assembly (PE plastic sheet type) for door insulation	
		(29) Side running board	
		(30) Step assemblies and parts thereof	
		(31) Sunvisors	
8708.2939		Other	35
		For vehicles of heading 87.04:	
8708.2941		(A) Following components for vehicles of sub - heading 8704.2190	35
		(1) Ash tray and parts thereof	
		(2) Battery tray and parts thereof	
		(3) Box for tuner	
		(4) Brace for instrument panel	
		(5) Braces for apron	
		(6) Channel assay roof drip	
		(7) Cross members for front floors	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(8) Deck assembly and parts thereof	
		(9) Door handle outside	
		(10) Door seals (PE sheet type)	
		(11) Door trims (Board type only)	
		(12) Ducts for heater / defroster / ventilation	
		(13) Dust covers	
		(14) Emblems for vehicles	
		(15) Floor mat assemblies	
		(16) Front grill	
		(17) Garnishes	
		(18) Handle for door window mechanism	
		(19) Heat insulators for floor	
		(20) Inner panel for upper back window	
		(21) Inner side members for front floor	
		(22) Lining for roof	
		(23) Louvers for cowl top	
		(24) Louvers for quarter ventilation	
		(25) Mud covers for engine	
		(26) Mudguard	
		(27) Pad for Roof Headlining	
		(28) Plastic linings for wheel housing / fender	
		(29) Plate for rear wheel housing	
		(30) Reinforcement for bumpers	
		(31) Reinforcement for floor panel / member floor side (cab)	
		(32) Reinforcement for instrument panel or member steering support	
		(33) Rod / prop for hood support	
		(34) Scuff Plates	
		(35) Shroud for fan	
		(36) Side panel for cowl top	
		(37) Sills for floors	
		(38) Sound deadening / Silencer sheet	
		(39) Sun visor	
		(40) Trims for seaming welts	
		(41) Windshield header panel / Rail	
		(B) Following components for vehicles of sub - heading 8704.3190	
		(1) Ash tray and parts thereof	
		(2) Bars for protection rear glass	
		(3) Cases / Bezels for inside handles	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(4) Channel for glass door support and rubber thereof	
		(5) Chassis and parts thereof excluding	
		frame rear for floor	
		(6) Cover Frame Floor	
		(7) Cross member assemblies and parts thereof (sheet metal)	
		(8) Door handles (inside / Outside)	
		(9) Door trims and parts thereof	
		(10) Frame for front floor	
		(11) Frame for front suspension	
		(12) Frame roof front and parts thereof	
		(13) Front / radiator grill and parts thereof	
		(14) Front pillars (inner / outer) and parts thereof	
		(15) Front show and parts thereof	
		(16) Garnishes / Covers / Ventilators and	
		parts thereof	
		(17) Handle for closing deck gate	
		(18) Handle for door window mechanism	
		(19) Holder Jack	
		(20) Instrument panel and parts thereof excluding foamed	
		(21) Insulator for deck floor (sheet metal)	
		(22) Knob for door lock	
		(23) Licence plate, brackets and parts thereof	
		(24) Mat for floor (plastic)	
		(25) Member assemblies for floor and parts thereof (sheet metal)	
		(26) Members, brackets and panels for service lid	
		(27)Mud flaps / mud guards (plastic)	
		(28) Panel / member engine room	
		(29) Panel Cab Back and parts thereof	
		(30) Panel floor front; floors assemblies and parts thereof (sheet metal)	
		(31) Rear deck and parts thereof	
		(32) Rear Gate and parts thereof	
		(33) Reinforcements for suspension	
		(34) Roof head lining	
		(35) Roof, roof assemblies and parts thereof	
		(36) Seat locks and parts thereof	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(37) Shroud for fan	
		(38)Side sill	
		(39) Splash panel for engine	
		(40) Splash plate for radiator	
		(41) Sun visor	
		(42) Wheel housing inner and parts thereof	
8708.2942		(A) Following components for vehicles of sub - heading 8704.2219	35
		(1) Battery Carrier assembly and parts thereof	
		(2) Cabin tilt stay stopper assembly and parts thereof	
		(3) Cargo body / deck and parts thereof	
		(4) Cross member for frame	
		(5) Cushion for engine mounting	
		(6) Door trim assembly (Board / PVC type)	
		(7) Emblems	
		(8) Floor mat	
		(9) Frame assembly	
		(10) Front brackets for cabin mounting	
		(11) Front radiator grill	
		(12) Gussets / stiffeners for frame	
		(13) Licence plate assembly	
		(14) Panel for front corner assembly (sheet metal)	
		(15) Rear member assembly for cabin mounting and parts thereof	
		(16) Shroud for fan	
		(17) Splash boards for mud flap mounting	
		(18) Splash covers for engine	
		(19) Sun visors	
		(B) Following components for vehicles of sub - heading 8704.2299	
		(1) Battery Carrier assembly and parts thereof	
		(2) Cabin tilt stay stopper assembly and parts thereof	
		(3) Cargo body / deck and parts thereof	
		(4) Cross members for frame	
		(5) Door trim assembly (Board / PVC type)	
		(6) Dust protection seal for doors (PE sheet type)	
		(7) Entry steps for cabin	

PCT CODE			
Heading /	Statistical suffix	DESCRIPTION	CD %
Sub-heading (1)	(2)	(3)	(4)
. ,	. ,	(8) Floor mat	. ,
		(9) Frame assembly	
		(10) Gussets / stiffeners for frame	
		(11) Licence plate assembly and parts	
		thereof	
		(12) Long members for frame	
		(13) Rod / Prop / support for bonnet	
		(14) Scuff plates	
		(15) Shroud for fan	
		(16) Splash covers for engine	
		(17) Sun visors	
		(18) Trim for front pillar	
		(C) Following components for vehicles of sub - heading 8704.2390	
		(1) Battery Carrier assembly and parts thereof	
		(2) Bracket assembly front for cabin mounting	
		(3) Cabin tilt stay stopper assembly and parts thereof	
		(4) Cross members for frame	
		(5) Dust protection seal for doors (PE sheet	
		type)	
		(6) Entry steps for cabin	
		(7) Floor mat	
		(8) Frame assembly	
		(9) Gussets / stiffeners for frame	
		(10) Licence plate assembly and parts thereof	
		(11) Long members for frame (6x2 vehicles only)	
		(12) Member assembly for mounting engine and parts thereof	
		(13) Rear body trim (other than injection monlded)	
		(14) Rod / prop / support for bonnet	
	_	(15) Scuff plates	
		(16) Sun visor	
		(17) Trim for front pillar	
8708.2949		Other	35
8708.2990		Other	35
		- Brakes and servo-brakes; parts thereof:	
8708.3010		(A) Following components for vehicles of heading 87.01	35

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(1) Axle shaft assembly for brakes and parts thereof (other than those for disc brakes) for tractors of sub- heading 8701.9020	
		(2) Brake assembly for tractors of sub - heading 8701.9020	
		(3) Brake bands for tractors of sub - heading 8701.9020	
		(4) Brake drums and air / vacuum tanks for vehicles of sub- heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
		(5) Brake drums for tractors of sub - heading 8701.9020; Mounted brake linings for tractors of sub heading 8701.9020	
		(6) Brake pedal assemblies and parts thereof for tractors of sub - heading 8701.9020	
		(7) Cam shafts for brake for tractors of sub - heading 8701.9020	
		(8) Cross shaft assembly and parts thereof for tractors of sub - heading 8701.9020	
		(9) Brake levers, Brake Pedals, Lever for brake band, Lever for hand brake, Lock combined brakes, Shaft for brake pedals and support for brake lever for tractors of subheading 8701.9020	
		(10) Lever assembly for parking brake / hand brake (4x2 vehicles only) for vehicles of sub - heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
		(11) Rod and yoke assembly and parts thereof for tractors of sub - heading 8701.9020	
		(B) Following components for vehicles of heading 8702.1090 and 8702.9090	
		(1) Air tanks and vacuum tanks for brakes	
		(2) Lever assembly for parking brake / hand brake ( for vehicles of seating capacity less than 35 persons)	
		(3) Oil/air pipes and brake drums,	
		(4) Brake pedal assembly and parts thereof	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8708.3020		Following components for vehicles of heading 8703:	35
		(1) Brake pedal box assembly and parts, top cover for brake pedal (sheet metal), hand brake lever assembly and parts and brake pipes of vehicles of sub - heading 8703.3225	
		(2) Brake tubes, pipes and their covers of motor cars of heading 8703 and vehicles of sub- headings 8703.2113 and 8703.3223	
		(3) Brakes and parts thereof (excluding brake master cylinder / pump, actuator and strut), of vehicles of sub - heading 8703.2115; Mounted brake linings for vehicles of sub heading 8703.2115.	
		(4) Cable parking brake and parts thereof, of motor cars of heading 87.03 and vehicles of sub- heading 8703.2113	
		(5) Disc/ drum brake of motor cars of heading 8703 and vehicles of subheadings 8703.2113 and 8703.2193	
		(6) Dust Cover for brake disc of motor cars of heading 87.03 and vehicles of subheading 8703.2193	
		(7) Lever parking brake assembly and parts thereof, of motor cars of heading 87.03 and vehicles of sub- headings 8703.2113, 8703.2193 and 8703.3223	
		(8) Brake Pedal and housing assembly and parts thereof for motorcars of subheadings 8703 and 8703.2193	
		(9) Brake Pedal assembly and parts thereof; Parking brake cable and parts thereof for vehicles of subheadings 8703.3223;	
		For vehicles of heading 87.04:	
8708.3031		(A) Following components, of vehicles of sub - heading 8704.2190:	35
		(1) Brake Drum	
		(2) Brake tubes	
		(3) Front brake Disc	
		<ul><li>(4) Parking brake cable</li><li>(B) Following components, of vehicles of sub - heading 8704.3190</li></ul>	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(1) Brakes	
		(2) Brake tubes/ pipes	
		(3) Brake drums	
		(4) Lever assembly for parking brake and parts thereof	
		(5) Mounted brake linings	
		(6) Cable assembly for parking brakes, Pedal brake assembly and parts thereof	
8708.3032		(A) Following components, of vehicles of sub - heading 8704.2219	35
		(1) Air tanks / vacuum tanks	
		(2) Brake drums	
		(3) Lever assembly for parking brake / hand brake	
		(4) Oil and air pipes / tubes	
		(B) Following components, of vehicles of sub - heading 8704.2299	
		(1) Brake drums	
		(2) Lever assembly for parking brake / hand brake	
		(3) Oil and air pipes / tubes	
		(4) Brake pedal assembly and parts thereof	
		(C) Following components, of vehicles of sub - heading 8704.2390	
		(1) Brake drums	
		(2) Lever assembly for parking brake / hand brake	
		(3) Oil and air pipes / tubes	
8708.3039		Other	35
8708.3090		Other	35
		Other	
		- Gear boxes and parts thereof	
8708.4010		Following components for agricultural tractors of sub heading 8701.9020	35
		(1) Gear boxes	
		(2) Bottom cover plate for gear box housing	
		(3) Cover / Cup for gear shift lever	
		(4) Cover assembly for drive shift bearing for use in gear box	
		(5) Cover plates for gear box	
		(6) Cover shift tower for gear box	
		(7) Gear box housing	
		(8)Housing for gear shift lever	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(9) Knob for gear shift lever	
		(10) Lever 3rd and 4th / Fork Third (for gear	
		box)	
		(11) Lever assembly transmission / gear	
		shift lever and parts thereof	
		(12) Lever for 1st and 2nd gate / gear	
		(13)Lever for reverse gear	
		(14) Lever planetary / lever assembly splitter and parts thereof	
		(15) Plate for mounting gear shift lever	
		(16) Plunger	
		(17) Plunger / dog for gear box	
		(18) Retainer for main drive shaft for use in gear box	
		(19) Rod splitter for gear box	
		(20) Seat for spring for use in gear box	
		(21) Selector 3rd / Gate 3rd and 4th for	
		gear box	
		(22) Selector for planetary shaft / support for splitter for gear box	
		(23) Shaft / fork for clutch release	
		(24) Shift tower for gear box	
		(25) Shift tower for gear box	
		(26) Shifter rails / rods	
		(27) Shifter rails / rods for gear box	
		(28) Supports for splitters	
		(29) Top cover assembly for gear box and parts thereof	
		(30) Shaft for differential lock	
		(31) Shaft reverse/shaft reverse cluster	
8708.4090		Other	35
		- Drive- axles with differential, whether or not provided with other transmission components and non driving axles; parts thereof	
8708.5010		(1) Built up drive axles with hub and brake drum for vehicles of 'sub - headings 8701.2090, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390; (2) Wheel hubs for axles for vehicles of sub headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390	35

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(3) Built up drive axles for argicultural tractors of sub - heading 8701.9020 (excluding 4x4 tractors); Bushing PTO sleeve spacer, Cap for differential, Cap for driven axle (for Tractors upto 80HP), Cap for PTO / end cover for PTO, collar for differential lock, collar for PTO, coupler differential lock / actuating collar, coupler rear drive, cover PTO shaft / cover upper axle casing, cover rear axle / side final drive, cover rear axle housing, differential cam lock assembly and parts thereof, differential housing/differential casing/ axle casing, differential lock levers, end assemblies of for axles and parts thereof, end assembly for PTO lever, fork for differential locks, fork for PTO clutch, fork PTO and fork PTO clutch, hand lever for PTO clutch, housing for PTO bearings, joint differential cross/journal pinion carrier, internal lever assembly/ lever relay for PTO control and parts thereof, lever for clutch release / shaft for lever clutch, link rocker, pedal assembly for differential lock (for tractors upto 80 hp), pedal for differential control, plate for differential, PTO lever, rear Axle Housing/ casing side final drive and parts thereof, Rear cover for PTO, Rear Wheel Hub (for Tractors upto 55HP), Retainer for PTO Bearing, Selector for PTO Control Lever, Shaft assembly for fork lever and parts thereof, Shaft Lock Fork for differential for Agricultural Tractors of sub heading 8701.9020	
		(4) Built up Non driving axles with hub and brake drums for vehicles of sub - headings 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390; Dust protection caps for wheel hubs and Wheel hubs for axles for vehicles of sub heading 8701.2020, 8701.2090, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(5) Built up non driving axles, housing rear axel and propeler shaft for vehicles of subheading 8701.9020; Axle arm for Front Axle, Block pivot for front axle, Block thrust for axle casing, Cap for front hub/ cover hub, center beam assembly/ body front axle, Drag link assembly/ Tie rods, Hub for front wheel, Pivot pin, Spacer for steering knuckle, Spindle front axle/ Steering knuckle for Agricultural Tractors of subheading 8701.9020	
8708.5020		(1) Built up drive axles for vehicles of sub - heading 8703.2115; (2) Drive shafts for axle, drive shaft housing and breathing pipe for vehicles of sub heading 8703.2115	35
		(3) Built up Non driving axles for motor cars of heading 8703 (of engine capacity upto 1200cc) and vehicles of sub- heading 8703.2113; (4) Cap spindle for grease, Hub front wheel and trailing / suspension rear arm and parts thereof (for vehicles not exceeding 1200cc) for motor cars of heading 87.03; (5) Cap spindle for grease for vehicles of heading 8703.2113, 8703.2193; Hub for front axle for vehicle of sub heading 8704.2190; (6) Cap spindle for grease for vehicles of sub heading 8704.3190	
		(7) Propeller shaft for vehicles of sub heading 8703.2193	
		(8) Housing rear axle and propeller shaft for vehicles of sub- heading 8703.2113 and 8704.3190	
8708.5090		Other	35
		- Road wheels and parts and accessories thereof:	
8708.7010		Road wheels (excluding casted), rims, discs, caps, ornaments and weights for motor cars of heading 87.03 and vehicles of sub- headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 and 8703.2115	35

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8708.7020		Road wheels (excluding casted), rims, discs, caps, ornaments and weights for vehicles of sub- headings 8701.9020, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390 (6x2 vehicles only)	35
8708.7090		Other	35
		- Suspension System and parts thereof (including Shock absorbers)	
8708.8010		(1) Suspension Shock absorbers for motor cars of heading 87.03 and vehicles of sub-headings 8703.2113, 8703.2193, 8704.2190, 8704.3190 and 8703.2115 (2) Parts of shock absorber for the vehicle of sub heading 8703.2115	35
8708.8020		Pin for shock absorbers (4x2 vehicles only) for vehicles of sub headings 8701.2020, 8701.2090, 8701.9040 and 8701.9060	35
8708.8090		Other	35
		- Other parts and accessories:	
		Radiators and parts thereof	
8708.9110		Radiator of a kind with aluminum core	35
8708.9120		Radiator other than aluminum core, for motor cars of heading 87.03 and vehicles of sub- headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.2115 and 8703.3225	35
8708.9130		Radiator other than aluminum core, for vehicles of sub- headings 8701.2020 (4x2 vehicles only), 8701.2090,8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
		(2) Radiator Cap assembly and parts thereof for Agricultural Tractors of sub heading 8701.9020	
8708.9190		Other	35
		Silencers (Mufflers) and exhaust pipes; parts thereof	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8708.9210		Silencers, mufflers and exhaust pipes for motor cars of heading 87.03 and vehicles of sub- headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190, 8703.2115 and 8703.3225	35
8708.9220		Silencers, mufflers and exhaust pipesfor vehicles of sub- headings 8701.2020 (4x2 vehicles only), 8701.2090, 8701.2040, 8702.1090, 8702.9090, 8704.2219, 8704.2299, 8704.2390 and 8701.9020	35
8708.9290		Other	35
		Clutches and parts thereof:	
8708.9310		(1) Upper and lower plates for clutch housing (other than clutch plate) of a kind used with engines not exceeding 1200CC for motor cars of heading 87.03 and vehicles of sub-heading 8703.2113 and 8704.3190	35
		(2) Lower plate for clutch housing (other than clutch plate) for vehicles of subheading 8703.2193	
		(3)Arm clutch release for motor cars of heading 87.03 exceeding 1200cc	
8708.9320		Following parts for agricultural tractors of sub-heading 8701.9020 : (1) Clutches (with or without driven plates) (2) Fork for clutches	35
8708.9390		Other	35
		Steering wheels, steering columns and steering boxes; and parts thereof	
8708.9410		(1) Steering wheels (non air bag/ non PU foamed type) for motor cars of heading 87.03 not exceeding 1200cc and vehicles of sub-headings 8703.2113, 8703.2193 and 8704.3190; steering knuckle arm left and steering drag link for vehicles of sub heading 8704.2190	35
		(2) Steering gears and links for motor cars of heading 87.03, not exceeding 800 cc	
		(3) Covers for steering column for motor cars of heading 87.03 and vehicles of subheading 8703.2113 and 8704.3190	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(4) Steering column for vehicles of subheading 8703.2113	
		<ul><li>(5) Bracket steering gear box for vehicles of sub- heading 8703.2113;</li><li>(6) steering wheels, steering columns, steering boxes and Steering stem for vehilces of sub - heading 8703.2115</li></ul>	
8708.9420		(1) Steering wheels (non foamed) and covers steering shafts for vehicles of sub - heading 8704.2219	35
		(2) Steering wheels, stearing columns (fixed), steering boxes (manual), Cover for steering column, Cover relay steering box and steering shaft for agricultural tractors of sub - heading 8701.9020	
8708.9490		Other	35
8708.9500		Safety Air bags with inflator system; parts thereof	35
		Other:	
8708.9910		Following components for vehicles of heading 87.01:	35
		(A)For vehicles of heading 8701.2020, 8701.2090, 8701.9040 and 8701.9060	
		(1) Battery cover	
		(2) Fuel tank	
		(3) Fuel tank bands / supports / brackets / stripes	
		(4) Out side mirror stay assembly	
		(5)Pin for mounting leaf springs (4x2 vehicles only)	
		(6) Retainer / holder for center hearing (4x2 vehicles only)	
		(7) Shackles for leaf spring assembly	
		(8) Stiffener for fly wheel housing (4x2 vehicles only)	
		(9) Towing hooks	
		(10) Upper pad for front leaf assembly (4x2 vehicles only)	
		(B) Following components,of agricultural tractors of sub - heading 8701.9020	
		(1) Adapter plate / engine mounting bracket	
		(2) Adaptor for techo meter drive (for tractors upto 80 HP)	

PCT CODE			<u> </u>
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(3) Air cleaner housing assembly and parts	
		thereof	
		(4) Air intake pipes / tubes (for tractorsupto 80 HP)	
		(5) Anchor for check chain	
		(6)Anchor plate	
		(7) Angle drive	
		(8) Arm for hydraulic lift	
		(9) Arm lift ram for hydraulic mechanism	
		(10) Balls (Cat I and II)	
		(11) Battery retainer assembly and parts thereof	
		(12) Brackets excluding those for throttle control, consol panel and stop light switch	
		(13) Cable for tractors meter / hour meter	
		(14) Cam position assembly for hydraulic lift mechanism	
		(15) Cap for lift cover	
		(16) Chain assembly / adjuster lower link and parts thereof	
		(17) Check chain assembly and parts thereof	
		(18) Clutch pedal	
		(19) Collar pre - cleaner / shield air cleaner (for tractorsupto 80 HP)	
		(20) Connecting rod for hydraulic mechanism	
		(21) Control Beam	
		(22) Cooling fan blade	
		(23) Cover lift pump for hydraulics	
		(24) Cover starter motor	
		(25) Deck for fuel tank support	
		(26) Deck for mounting seats	
		(27) Drip tray	
		(28) End implement	
		(29) Exhaust elbow	
		(30) Fork for levelling	
		(31) Front moulding (rubber / plastic)	
		(32) Front tube assembly	
		(33) Fuel cut off cable (for tractors upto 80 HP)	
		(34) Fuel pipes	
		(35) Fuel tank assembly and parts thereof	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(36) Guard / protection for alternator	
		(37) Head for lubricating oil filter	
		(38) High pressure hydraulic pipe	
		(39) Hook support for top link	
		(40) Hose breather / breather assembly	
		(41) Hub / spacer for fan	
		(42) Knuckle for hydraulic mechanism	
		(43) Leveling assembly shaft and parts thereof	
		(44) Lever and cam assembly for hydraulic lift and parts thereof	
		(45) Lever for alternator / brace stretcher	
		(46) Lever for hand throttle	
		(47) Lever for lift control for hydraulic lift	
		(48)Lever for plough lifting mechanics	
		(49) Lever for relay steering control	
		(50) Lever for response control for hydraulic lift	
		(51) Lever for steering control	
		(52) Lever inner selector for hydraulic lift	
		(53) Lever quadrant cross shaft hydraulic mechanism	
		(54) Lift rod assembly and parts thereof	
		(55) Link assembly control for hydraulic machinism	
		(56) Link assembly for hydraulic lift	
		(57) Link for pivot pedal	
		(58) Link for PTO clutch	
		(59) Lower link assembly	
		(60) Packing for fuel tank	
		(61) Pad for PTO relay	
		(62) Pads for pedals	
		(63) Parts of fuel sedimentary assembly	
		(64) Pin for beam control	
		(65) Pin for supporting hydraulic mechanism	
		(66) Piston assembly for hydraulic mechanism and parts thereof	
		(67) Pivot shaft for hydraulic lift	
		(68) Plate cover for rear axle	
		(69) Plate draft response for hydraulic lift	
		(70) Plate engine lifting / eye engine lifting	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(71) Pre cleaner assembly and parts	
		thereof	
		(72) Protection sheet for starter motor	
		(73) Pull rod for stopping engin	
		(74) Quadrant assembly and parts thereof	
		(75) Radiator elbow	
		(76) Response cover assembly for hydraulic lift and parts thereo	
		(77) Retainer for ball	
		(78) Rocker cove	
		(79) Rod / shaft for throttle pedal	
		(80) Sector for draft control	
		(81) Selective assembly and parts thereo	
		(82) Shaft / pin for lower lin	
		(83) Shaft for fuel pump activation	
		(84) Shaft for ram extension	
		(85) Shield for bearing set	
		(86) Shim for fuel tank support	
		(87) Spacer for fuel injection numb	
		(88) Spacer for fuel injection pump (89) Spacer for transmission	
		(90) Spacer rings for fan blades	
		(91) Stand pipe for hydraulic lift mechanism	
		(92) Steering arms	
		(93) Stop reverse shaft	
		(94) Strap for fuel tank (for tractorsupto 80 HP)	
		(95) Suction pipe for hydraulic oil	
		(96) Support / bracket for fuel tank (for taractors upto 80 HP)	
		(97) Support for foot steps	
		(98) Support for front axle	
		(99) Support for lift pump	
		(100) Support for throttle	
		(101) Support for vacuum pump drive	
		(102) Support for water pump	
		(103) Throttle control	
		(104)Throttle control assembly and parts thereof (for tractorsupto 80 HP)	
		(105) Throttle pedal	
		(106) Top link assembly and parts thereof	
		(107) Towing hooks	
		(108) Track rod adjustor	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(109) Tube assembly for rear axle and	
		parts thereof	
		(110) Water body / elbow water pump	
		(111) Water inlet / water connection	
		(112) Water outlet / pipe outlet	
		(113) Weight for frame	
0700 0000		(114) Wrapper assembly and parts thereof	05
8708.9920		Following components for vehicles of sub - headings 8702.1090 and 8702.9090	35
		(1) Accelerator / Brake / Clutch pedal assemblies and parts thereof	
		(2) Air cleaner housing	
		(3) Battery cover	
		(4) Boot for gear shift	
		(5) Brace for adjusting generator / alternator	
		(6) Brackets for mounting air cleaner	
		(7) Brackets for mounting engine (casting and sheet metal)	
		(8) Brackets for mounting exhaust pipes	
		(9) Brackets for mounting leaf springs	
		(10) Brackets for mounting shock absorbers	
		(11) Fuel tank	
		(12) Fuel tank bands / supports / brackets / stripes	
		(13) Hanger for engine lifting	
		(14) Lever and bracket of stabilizer bar	
		(15) Mounting support for spare wheel carrier	
		(16) Pins for mounting leaf springs	
		(17) Retainer / holder for center bearing	
		(18) Shackles for leaf spring assembly	
		(19) Towing hooks	
		(20) U Bolts for leaf springs	
		(21) Upper pad for front leaf spring assembly	
8708.9930		For the vehicles of heading 87.03:	35
		(A) Following components for motor cars of heading 87.03	
		(1) Air cleaner housing assembly and parts thereof	
		(2) Arms for fan belt adjusting	
		(3) Bracket for generator	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(4) Bracket for holding jack	
		(5)Bracket for jacking (for vehicles upto 1200cc)	
		(6) Bracket for stabilizing bar (for vehicles upto 1200cc)	
		(7) Bracket front seat inside (for vehicles upto 1200cc)	
		(8) Bracket parking lever	
		(9) Cable assembly for choke and parts thereof	
		(10) Cable for heater / air vent control and parts thereof (for vehicles upto 800cc)	
		(11) Cable for hood latch release and parts thereof	
		(12) Cables for opening fuel lid and parts thereof	
		(13) Cables for opening trunk latch and parts thereof	
		(14) Cap assembly fuel filler maintenance hole	
		(15) Cap assembly fuel filler (for vehicles upto 800cc)	
		(16) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
		(17)Fuel filler neck and pipe (other than plastic)	
		(18) Fuel pipe (main)	
		(19)Fuel pipe (return)	
		(20) Fuel tank (other than plastic)	
		(21) Fuel tank bands / brackets for mounting	
		(22) Fuel tube protectors (for vehicles upto 1200cc)	
		(23) Gear shift control rods/ transmission cables (manual type) ( for vehicles not exceeding 1200cc)	
		(24) Heater unit (using engine heat) and parts thereof	
		(25) Lever fuel lid latch release	
		(26) Lever gear shift control and parts thereof (manual)	
		(27) Lever hood latch release	
		(28) Lever luggage door latch release	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(29) Lid assembly fuel filler (for vehicles	
		upto 1200cc)	
		(30) Nozzel and hose for wind shield	
		washer	
		(31) Pedal and housing assembly (brake,	
		clutch, accelerator and parts thereof)	
		(32) Protectors for fuel filler pipes	
		(33) Protectors fuel tank	
		(34) Reserve tank and hose assembly for radiator tank and parts threreof	
		(35) Seat track adjuster without reclining mechanism	
		(36) Shield fuel tank filler pipe	
		(37) Towing hooks	
		(38) Washer jar	
		(B) Following components for vehicles of	
		heading 8703.2113	
		(1) Air suction assembly for air cleaner	
		(2) Arm for gear select assembly and parts thereof	
		(3) Arms for fan belt adjusting	
		(4) Bracket for brake fluid reservoir	
		(5) Bracket for fuse box	
		(6) Bracket for generator	
		(7) Bracket for holding jack	
		(8) Bracket for mounting radiator	
		(9) Bracket for suspension	
		(10) Brake fluid reservoir assembly and parts thereof	
		(11) Cable assembly for accelerator and parts thereof	
		(12) Cable assembly for choke and parts thereof	
		(13) Engine mounting brackets (sheet metal and cast iron, non rubberised), excluding front mount bracket.	
		(14) Fuel filler neck and pipe	
		(15) Fuel tank (other than plastic)	
		(16) Gear shift control rods/ transmission cables	
		(17) Hanger for muffler	
		(18) Hooks for engine lifting	
		(19) Lever gear shift control and parts thereof	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(20) Nozzel and hose for wind shield washer	
		(21) Plates, seats, hangers, spring shackle(inner/ outer) bump stoppers, for use with leaf springs	
		(22) Reserve tank and hose assembly for radiator water and parts thereof	
		(23) Spare wheel carrier and bolt assembly	
		(24) Support set for gear shift arm	
		(25) Towing hooks	
		(26) Washer jar	
		(C) Following components for vehicles of sub- heading 8703.2193	
		(1) Arms for fan belt adjusting	
		(2) Engine mounting brackets (sheet metal and cast iron, non rubberised)	
		(3) Fuel tank	
		(4) Lifting hooks for engine	
		(5) Link rods for activating door latches	
		(6) Nozzel wind shield washer	
		(7) Pedal and housing assembly for brake, clutch, accelerator and parts thereof	
		(8) Plate cylinder block	
		(9) Plates, seats, hangers, shackles (inner/outer), stop rear bump, bumper rear spring and pad for leaves for use with leaf spring assemblies	
		(10) Reserve tank and hose assembly for radiator water and parts thereof	
		(11) Washer jar	
		(D) Following components for vehicles of heading 8703.3223	
		(1) Bands / protective blankets / brackets for fuel tank.	
		(2) Brackets for accelerator cable.	
		(3) Brackets for mounting air cleaner assembly	
		(4) Brackets for mounting bumper	
		(5) Brackets for mounting engine (sheet metal)	
		(6) Brackets for mounting fuse box / relay box	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(7) Brackets for mounting power steering tank, power stearing pump and power stearing oil reservoir	
		(8) Brackets for mounting radiator	
		(9) Brackets for mounting silencers / mufflers / exhaust pipes	
		(10) Brackets for mounting suspension (sheet metal)	
		(11) Brackets for mounting vacuum tank	
		(12) Brackets for mudguards	
		(13) Brackets for release mechanism for hood opening	
		(14) Brackets for seats	
		(15) Cable for hood latch release	
		(16) Cable for hood lock control	
		(17) Engine cooling system pipes (metal)	
		(18) Fuel pipe for inlet fuel	
		(19) Fuel tubes, main and return	
		(20) Knobs for seat reclining knuckles	
		(21) Mounting system for spare wheel	
		(22) Oil cooler pipes (metal)	
		(23) Pedal Assembly for accelerator and parts thereof	
		(24) Pedal assembly for clutch and parts thereof	
		(25)Power adjustment screw for hand brake	
		(26) Radiator pipes	
		(27) Resonator for air intake system.	
		(28) Seat Adjusting Track	
		(29) Spare wheel carrier assembly and parts thereof	
		(30) Towing hook	
		(31) Wire protecting pads (foam)	
		(E) Following components for vehicles of sub heading 8703.2115	
		(1) Air filter assembly and parts thereof	
		(2) Battery carrier assembly and parts thereof	
		(3) Brackets	
		(4) Brake oil tank	
		(5) Breather tube	
		(6) Chassis and parts thereof	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(7) Control cables assemblies and parts	
		thereof	
		(8) Engine mounting bolt; Engine cover	
		(9) Engine mounting bridge / cross member	
		(10) Fuel pipes	
		(11) Fuel tank assembly and parts thereof; cap fuel tank	
		(12) Fuse box assembly and parts thereof	
		(13) Handle grip	
		(14) Internal cock for handle grip	
		(15) Kick starter assembly and parts thereof	
		(16) Knobs	
		(17) Lever assembly gear shift	
		(18) Sleeve for wheel	
		(19) Spacer for wheel	
		(20) Speedometer cable assembly and parts thereof	
		(21) Torque rod	
		(22) Wheel nuts	
		(F) Following components for vehicles of sub - heading 8703.3225	
		(1) Accelerator cable	
		(2) Accelerator pedal assembly and parts thereof	
		(3) Air cleaner housing assembly and parts thereof	
		(4) Battery tray assembly and parts thereof	
		(5) Bracket for body floor support	
		(6) Bracket for fuel tank pipes	
		(7) Bracket for mounting body on chassis	
		(8) Bracket for mounting internal light	
		(9) Bracket for power stearing oil reservoir	
		(10) Bracket for power stearing pump mounting	
		(11) Bracket for radiator mounting	
		(12) Bracket for roll over bar	
		(13) Bracket for silencer / exhaust pipe support	
		(14) Bracket for track rod protection	
		(15) Clutch pipe (feed)	
		(16) Cover for fuse box	
		(17) Cradle / support for fuel tank	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(18) Cyclone pipe oil drain (sheet metal)	
		(19) Flinger / damper	
		(20) Fuel filler cover assembly and parts	
		thereof	
		(21) Fuel filler neck	
		(22) Gate plate for gear lever retention	
		(23) Hose assembly for washer	
		(24) Internal air duct for heater	
		(25) Lower air duct	
		(26) Lower seat for front spring	
		(27) Pipe assembly for fuel and parts thereof	
		(28) Pipe for heater return	
		(29) Retainer for suspension spring	
		(30) Retaining plate for pulley	
		(31) Rings for securing shock absorbers	
		(32) Spare wheel carrier assembly and parts thereof	
		(33) Stay assembly with cover for roll over bar	
		(34) Strap for fuel tank	
		(35) Strut for air cleaner bracket	
		(36) Top plate (plate grommet) for gear change assembly	
		(37) Towing hook	
		(38) Towing ring recovery and lashing assembly and parts thereof	
		(39) Underside protection bar assembly for propeller shaft	
		(40) Washer tank assembly and cap thereof	
8708.9940		Following components for vehicles of sub - heading 87.04	35
		(A) For vehicles of sub- heading 8704.2190:	
		(1) Air cleaner housing (sheet metal type)	
		(2) Air intake duck for air cleaner assembly	
		(3) Bands / protective blankets / brackets for fuel tank.	
		(4) Cable for hood lock control	
		(5) Clutch Oil Tube	
		(6)Duct snorkel	
		(7) Filler neck assembly	
		(8) Fuel tank (metal type)	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1) (2)		(3)	(4)
		(9) Fuel tubes, main and return (metallic Type)	
		(10) Heat insulators	
		(11) Jar assembly washer	
		(12) Mounting system for spare wheel	
		(13) Neck assembly for fuel tank	
		(14) Pedal Assembly for accelerator and parts thereof	
		(15) Protector for fuel tank	
		(16) Radiator pipes	
		(17) Reserve tank for radiator	
		(18) Resonator for air intake system.	
		(19) Rods for activating door latches	
		(20) Rods for radiator support	
		(21) Seat Adjusting Track	
		(22) Shackles / shackle plates / pins / hangers for leaf springs	
		(23) Towing hook	
		(24) U bolt for leaf springs	
		(25) vacuum tank	
		(B) Following components, for vehicles of sub - heading 8704.3190	
		(1) Air suction assembly for air cleaner	
		(2) Arm for gear select assembly and parts thereof	
		(3) Battery box / battery clamp / battery band	
		(4) Battery cover	
		(5) Brackets for brake fluid reservoir, washer tank and water reservoir tank	
		(6) Brackets for fuel box	
		(7) Brackets for mounting alternator	
		(8) Brackets for mounting engine / excluding bracket front mount	
		(9) Brackets for mounting radiator	
		(10) Brackets for mounting rear deck	
		(11) Brackets for mounting stearing gear box	
		(12) Brackets for seat belts	
		(13) Brackets for suspension system	
		(14) Brackets sub - cleaner	
		(15) Brake fluid reservoir assembly and parts thereof	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(16) Bush spring shackle, shackle plates,	
		bumpers, hangers, stoppers and U bolts	
		for leaf springs	
		(17) Cable assemblies for accelerator and	
		choke	
		(18) Emblems	
		(19) Fuel pipes	
		(20) Fuel tank and parts thereof	
		(21) Hooks for lifting engine	
		(22) Lever set for gear shift control	
		(23) Nuts for wheels	
		(24) Pedal Brake, clutch and accelerator	
		assemblies and parts thereof	
		(25) Plate cylinder block	
		(26) Rod / Bracket for tension assembly	
		(27) Rod gear shift select	
		(28) Spare wheel carrier and bolt assembly	
		and parts thereof	
		(29) Stay / Brackets for bumpers	
		(30) Support set for gear shift arm	
		(31) Towing hook	
		(32) Washer jar assembly for wind shield	
		(33) Water reservoir tanks	
		(34)Wind shield washer nozzel assembly	
8708.9950		Following components, for vehicles of sub - heading 8704.2219	35
		(A) For vehicles of sub- heading 8704.2219:	
		(1) Air cleaner housing (sheet metal)	
		(2) Air intake pipe and its hood	
		(3) Battery cover	
		(4) Boot for gear shift lever.	
		(5) Brace for adjusting generator / alternator	
		(6) Bracket for mounting air cleaner	
		(7) Bracket helper spring	
		(8) Brackets for leaf springs, shock	
		absorbers, exhaust pipes and engine	
		mounting (casting and sheet metal)	
		(9) Fuel tank	
		(10) Fuel tank bands / supports / brackets / stripes	
		(11) Hanger for engine lifting	
		(12) Out side mirror stay assembly	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(13) Pins for mounting leaf springs	
		(14) Pipe air cleaner to engine	
		(15) Rod assembly for cabin locking	
		mechanism	
		(16) Shackles for leaf springs	
		(17) Stay for cabin entry steps	
		(18) Towing hooks	
		(19) U Bolts for leaf springs	
		(20) Upper pad for front leaf spring assembly	
		(B) Following components, for vehicles of sub - heading 8704.2299	
		(1) Accelerator / Brake / Clutch pedal assembly and parts thereof	
		(2) Air / vacuum tanks for brakes	
		(3) Air cleaner housing assembly and parts	
		thereof (sheet metal)	
		(4) Air intake pipe and its hoods	
		(5) Battery cover	
		(6) Brace for adjusting generator / alternator	
		(7) Brackets for mounting air cleaner, leaf springs, helper springs, schock absorbers and exhaust pipes.	
		(8) Brackets for mounting engine (casting and sheet metal)	
		(9) Fuel tank	
		(10) Fuel tank bands / supports / brackets / strips	
		(11) Mounting support for spare wheel carrier	
		(12) Out side mirror stay assembly	
		(13) Pins for mounting leaf springs	
		(14) Retainer / holder for center bearing	
		(15) Shackles for leaf springs assembly	
		(16) Stiffener for fly wheel housing	
		(17) Towing hooks	
		(18) U. Bolts for leaf springs	
		(19) Upper pad for front leaf spring assembly	
		(C) Following components, for vehicles of sub - heading 8704.2390	
		(1) Air / vacuum tanks for brakes	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(2) Air cleaner housing assembly and parts thereof (sheet metal)	
		(3) Air intake pipe and its hood	
		(4) Battery cover	
		(5) Brace for adjusting generator / alternator	
		(6) Bracket for mounting air cleaner, leaf springs, shock absorbers (6x2 vehicles only), exhaust pipes and air tanks	
		(7) Brackets for mounting engine (casting and sheet metal)	
		(8) Fuel tank	
		(9) Fuel tank bands / supports / brackets / stripes	
		(10) Hanger for engine lifting	
		(11) Mounting support for spare wheel carrier	
		(12) Out side mirror stay assembly	
		(13) Pins for mounting leaf springs	
		(14) Pipe air cleaner to engine	
		(15) Retainer / holder for center bearing (6x2 vehicles only)	
		(16) Shackles for leaf spring assembly	
		(17) Stiffener for fly wheel housing (6x2 vehicles only)	
		(18) Towing hooks	
		(19) Upper pad for front leaf spring assembly	
8708.9990		Other	35
87.09		Works trucks, self- propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	_	- Vehicles:	
8709.1100		Electrical	30
8709.1900		Other	30
8709.9000		- Parts	35

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
87.10		Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	
8710.0010		Armoured cash carrying vehicles	20
8710.0090		Other	20
87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side- cars; side- cars.	
		- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:	
8711.1010		Components for the assembly / manufacture of vehicles in any kit form	65
8711.1090		Other	65
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc:	
8711.2010		Components for the assembly / manufacture of vehicles, in any kit form	65
8711.2090		Other	65
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.3010		Components for the assembly / manufacture of vehicles, in any kit form	65
8711.3020		Motorbike rikshaws in CBU	65
8711.3090		Other	65
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800cc:	
8711.4010		Components for the assembly / manufacture of vehicles, in any kit form	65
8711.4090		Other	65
		- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc:	
8711.5010		Components for the assembly / manufacture of vehicles, in any kit form	65
8711.5090		Other	65
		- Other:	
8711.9010		Components for the assembly / manufacture of vehicles, in any kit form	65
8711.9090		Other	65

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8712.0000		Bicycles and other cycles (including delivery tricycles), not motorised.	35
87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	
8713.1000		- Not mechanically propelled	5
8713.9000		- Other	5
87.14		Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.	
		- Of motorcycles (including mopeds):	
8714.1010		Saddles	35
8714.1020		Following components for vehicles of heading 87.11:-	35
		(1) Air cleaner assembly and parts thereof	
		(2) Axles (front, rear, collar) and parts thereof	
		(3) Battery Box	
		(4) Bolt for engine mounting	
		(5) Brake cables and parts thereof	
		(6) Brake drums	
		(7) Brake pedal shaft	
		(8) Brake pads	
		(9) Brake rods, linkages and levers	
		(10) Brake shoes/ Mounted brake lining of asbestos	
		(11) Brakes (complete)	
		(12) Cams for brakes	
		(13) Chain case and parts thereof	
		(14) Clutch cables and parts thereof	
		(15) Complete fuel system	
		(16) Complete wheels	
		(17) Fenders and parts thereof	
		(18) Foot rest and parts thereof	
		(19) Frame / chassis and parts thereof	
		(20) Front fork assembly (complete)	
		(21) Fuel pipes / tubes	
		(22) Fuel tank (whether or not painted)	
		(23) Fuel tank cap (with or without lock)	
		(24) Fuse boxes	
		(25) Gear shift lever pad	
		(26) Grips (whether or not twisting) and parts thereof	
		(27) Handle bar and parts thereof	

PCT CODE			_
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		(28)Hubs for wheels	
		(29) Lever set kick starter	
		(30) Levers for front brake and clutch, and	
		parts thereof	
		(31) Motorcycle head lamp housing	
		(32) Mudguards / flaps (plastic)	
		(33) Nipples for wheels	
		(34) Parts for rear shock absorber	
		assembly other than bushes, collars, stoppers, valves, guides, rings, pistons, rebound, springs, plates and spacers	
		(35) Parts of front fork assembly other than outer and inner tubes, guides, races, ball assembly, seals, brackets, valves, oil locks, rings, pistons, stoppers, collars, front fork springs, plugs, bridges for forks and seat rebounds	
_		(36) Rear shock absorbers assembly	
		(37) Rim flaps (other than rubber) for wheels	
		(38) Rims for wheels	
		(39) Side covers and parts thereof	
		(40) Side stands / main stands and parts thereof	
		(41) Silencers / exhaust pipes / mufflers and parts thereof	
		(42) Spokes for wheels	
		(43) Sprockets for wheels	
		(44) Swinging arm assembly and parts thereof except collar and bushing	
		(45) Throttle cables and parts thereof	
	_	(46) Torque link and parts thereof	
		(47) Regulator rectifier	
		(48) Clutch assembly	
8714.1030		Drum gear shift for vehicles of heading 87.11	35
8714.1090		Other	35
8714.2000		- Of carriages for disabled persons	5
		- Other:	
8714.9100		Frames and forks, and parts thereof	25
8714.9200		Wheel rims and spokes	25
		Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8714.9310		Free wheel sprocket wheel for bicycle of heading 87.12	15
8714.9390		Other	25
8714.9400		Brakes, including coaster braking hubs and hub brakes,and parts thereof	25
8714.9500		Saddles	25
8714.9600		Pedals and crank-gear, and parts thereof	25
8714.9900		Other	25
8715.0000		Baby carriages and parts thereof.	20
87.16		Trailers and semi- trailers; other vehicles, not mechanically propelled; parts thereof.  - Trailers and semi- trailers of the caravan	
0740 4040		type, for housing or camping:	45
8716.1010		Components for the assembly / manufacture of vehicles, in any kit form	15
8716.1090		Other	15
		- Self- loading or self- unloading trailers and semi- trailers for agriculture purposes:	
8716.2010		Components for the assembly / manufacture of vehicles, in any kit form	15
8716.2090		Other	15
		- Other trailers and semi- trailers for the transport of goods:	
		Tanker trailers and tanker semi-trailers:	
8716.3110		Components for the assembly / manufacture of vehicles, in any kit form	15
8716.3190		Other	15
		Other:	
8716.3910		Components for the assembly / manufacture of vehicles, in any kit form	15
8716.3990	_	Other	15
		- Other trailers and semi- trailers:	
8716.4010		Components for the assembly / manufacture of vehicles, in any kit form	15
8716.4090		Other	15
		- Other vehicles:	
8716.8010		Components for the assembly / manufacture of vehicles, in any kit form	15
8716.8090		Other	15
8716.9000		- Parts	35

# **Chapter 88**

### Aircraft, spacecraft, and parts thereof

# Subheading Note.

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

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
8801.0000		Balloons and dirigibles; gliders, hang gliders and other non- powered aircraft.	5
88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	
		- Helicopters:	
8802.1100		Of an unladen weight not exceeding 2,000 kg	5
8802.1200		Of an unladen weight exceeding 2,000 kg	5
8802.2000		- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5
8802.3000		- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5
8802.4000		- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	5
8802.6000		- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	5
88.03		Parts of goods of heading 88.01 or 88.02.	
8803.1000		- Propellers and rotors and parts thereof	5
8803.2000		- Under- carriages and parts thereof	5
8803.3000		- Other parts of aeroplanes or helicopters	5
8803.9000		- Other	5
8804.0000		Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
88.05		Aircraft launching gear; deck- arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	
8805.1000		- Aircraft launching gear and parts thereof; deck- arrestor or similar gear and parts thereof	5
		- Ground flying trainers and parts thereof:	
8805.2100		Air combat simulators and parts thereof	5
8805.2900		Other	5

# Chapter 89

# Ships, boats and floating structures

### Note.

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
89.01		Cruise ships, excursion boats, ferry- boats, cargo ships, barges and similar vessels for the transport of persons or goods.	
8901.1000		- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry- boats of all kinds	10
8901.2000		- Tankers	10
8901.3000		- Refrigerated vessels, other than those of subheading 8901.20	10
8901.9000		- Other vessels for the transport of goods and other vessels for the transport of both persons and goods	5
8902.0000		Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	10

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
8903.1000		- Inflatable	20
		- Other:	
8903.9100		Sailboats, with or without auxiliary motor	20
8903.9200		Motorboats, other than outboard motorboats	20
8903.9900		Other	20
8904.0000		Tugs and pusher craft.	20
89.05		Light- vessels, fire- floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	
8905.1000		- Dredgers	0
8905.2000		- Floating or submersible drilling or production platforms	5
8905.9000		- Other	5
89.06		Other vessels, including warships and lifeboats other than rowing boats.	
8906.1000		- Warships	5
8906.9000		- Other	5
89.07		Other floating structures (for example, rafts, tanks, coffer- dams, landing-stages, buoys and beacons).	
8907.1000		- Inflatable rafts	5
8907.9000		- Other	5
8908.0000		Vessels and other floating structures for breaking up.	0

#### **SECTION XVIII**

### OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

### Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

### Notes.

- 1.- This Chapter does not cover:
  - (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
  - (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
  - (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
  - (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
  - (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
  - (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
  - (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
  - (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 86.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;

- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (I) Capacity measures, which are to be classified according to their constituent material; or
- (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).
- 2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
  - (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
  - (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
  - (c) All other parts and accessories are to be classified in heading 90.33.
- 3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.
- 4.- Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.
- 5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.
- 6.- For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:
  - Preventing or correcting bodily deformities; or
  - Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass- produced, presented singly and not in pairs and designed to fit either foot equally.

- 7.- Heading 90.32 applies only to:
  - (a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by

constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non- electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

PCT C	ODE		
Heading /	Statistical	DESCRIPTION	CD %
Sub-heading (1)	suffix (2)	(3)	(4)
90.01		Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	.,
9001.1000		- Optical fibres, optical fibre bundles and cables	20
9001.2000		- Sheets and plates of polarising material	20
9001.3000		- Contact lenses	10
9001.4000		- Spectacle lenses of glass	10
9001.5000		- Spectacle lenses of other materials	10
9001.9000		- Other	20
90.02		Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	
		- Objective lenses:	
9002.1100		For cameras, projectors or photographic enlargers or reducers	5
9002.1900		Other	5
9002.2000		- Filters	5
9002.9000		- Other	5
90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	
		- Frames and mountings:	
9003.1100		Of plastics	10
9003.1900		Of other materials	10
9003.9000		- Parts	10
90.04		Spectacles, goggles and the like, corrective, protective or other.	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9004.1000		- Sunglasses	5
9004.9000		- Other	10
90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio- astronomy.	
9005.1000		- Binoculars	10
9005.8000		- Other instruments	10
9005.9000		- Parts and accessories (including mountings)	10
90.06		Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
9006.1000		- Cameras of a kind used for preparing printing plates or cylinders	5
9006.3000		- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	5
9006.4000		- Instant print cameras	5
		- Other cameras:	
9006.5100		With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	5
9006.5200		Other, for roll film of a width less than 35 mm	5
9006.5300		Other, for roll film of a width of 35 mm	5
9006.5900		Other	5
		- Photographic flashlight apparatus and flashbulbs:	
9006.6100		Discharge lamp ("electronic") flashlight apparatus	5
9006.6900		Other	5
		- Parts and accessories:	
9006.9100		For cameras	5
9006.9900		Other	5
90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9007.1000		- Cameras	5
9007.2000		- Projectors	5
		- Parts and accessories:	
9007.9100		For cameras	5
9007.9200		For projectors	5
90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
9008.5000		- Projectors, enlargers and reducers	5
9008.9000		- Parts and accessories	5
[90.09]			
90.10		Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
9010.1000		- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	5
9010.5000		- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	5
9010.6000		- Projection screens	5
9010.9000		- Parts and accessories	5
90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
9011.1000		- Stereoscopic microscopes	5
9011.2000		- Other microscopes, for photomicrography, cinephotomicrography or microprojection	5
9011.8000		- Other microscopes	5
9011.9000		- Parts and accessories	5
90.12		Microscopes other than optical microscopes; diffraction apparatus.	
9012.1000		- Microscopes other than optical microscopes; diffraction apparatus	5
9012.9000		- Parts and accessories	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
90.13		Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	
9013.1000		- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	5
9013.2000		- Lasers, other than laser diodes	5
9013.8000		- Other devices, appliances and instruments	5
9013.9000		- Parts and accessories	5
90.14		Direction finding compasses; other navigational instruments and appliances.	
9014.1000		- Direction finding compasses	5
9014.2000		- Instruments and appliances for aeronautical or space navigation (other than compasses)	5
9014.8000		- Other instruments and appliances	5
9014.9000		- Parts and accessories	5
90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
9015.1000		- Rangefinders	5
9015.2000		- Theodolites and tachymeters (tacheometers)	5
9015.3000		- Levels	5
9015.4000		- Photogrammetrical surveying instruments and appliances	5
9015.8000		- Other instruments and appliances	5
9015.9000		- Parts and accessories	5
90.16		Balances of a sensitivity of 5 cg or better, with or without weights.	
9016.0010		Electronic	5
9016.0090		Other	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
90.17		Drawing, marking- out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	
		- Drafting tables and machines, whether or not automatic:	
9017.1010		Plotters and other machines for designing textile garments, having CAD/CAM/CIM system	5
9017.1090		Other	5
9017.2000		- Other drawing, marking- out or mathematical calculating instruments	10
		- Micrometers, callipers and gauges:	
9017.3010		Micro Meter	10
9017.3020		Callipers and gauges	5
		- Other instruments:	
9017.8010		Measurig rod and tapes	10
9017.8090		Other	10
9017.9000		- Parts and accessories	10
90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro- medical apparatus and sight- testing instruments.	
		- Electro- diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.1100		Electro-cardiographs	5
9018.1200		Ultrasonic scanning apparatus	5
9018.1300		Magnetic resonance imaging apparatus	5
9018.1400		Scintigraphic apparatus	5
9018.1900		Other	5
9018.2000		- Ultra- violet or infra- red ray apparatus - Syringes, needles, catheters, cannulae and the like:	5
		Syringes, with or without needles:	
9018.3110		With needles	20
9018.3120		Without needles	20

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9018.3200		Tubular metal needles and needles for	20
		sutures	
		Other:	
9018.3910		Dextrose and saline infusion giving sets imported alongwith empty non-toxic bags for infusion solution	20
9018.3920		Dextrose and saline infusion giving	20
		sets	
		Catheter:	
9018.3931		Suction	5
9018.3932		Pulmonary artery	5
9018.3933		Foly's	5
9018.3939		Other	5
9018.3940		Cannula	20
9018.3950		Surgical needles	5
9018.3960		Endo tracheal tube	5
9018.3970		Balloons	5
9018.3990		Other	5
		- Other instruments and appliances, used in dental sciences:	
9018.4100		Dental drill engines, whether or not combined on a single base with other dental equipment	5
9018.4900		Other	10
9018.5000		- Other ophthalmic instruments and appliances	5
		- Other instruments and appliances:	
9018.9010		Anesthesia aparatus	5
9018.9020		Stethoscopes	5
9018.9030		Surgical scissors	5
9018.9040		Surgical knives	5
9018.9050		Sphygmomano-meter	5
9018.9060		Infant incubators	5
9018.9070		Fibre dializers	5
9018.9090		Other	5
90.19		Mechano- therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	
9019.1000		- Mechano- therapy appliances; massage apparatus; psychological aptitude- testing apparatus	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus:	
9019.2010		Oxygenator with accessories	0
9019.2020		Ozone therapy apparatus	5
9019.2030		Acrosol therapy apparatus	5
9019.2090		Other	5
90.20		Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	
9020.0010		Gas masks	5
9020.0020		Other breathing appliances	5
90.21		Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	
9021.1000		- Orthopaedic or fracture appliances	5
		- Artificial teeth and dental fittings:	
9021.2100		Artificial teeth	5
9021.2900		Other	5
		- Other artificial parts of the body :	
9021.3100		Artificial joints	5
9021.3900		Other	5
9021.4000		- Hearing aids, excluding parts and accessories	5
9021.5000		- Pacemakers for stimulating heart muscles, excluding parts and accessories	5
9021.9000		- Other	5
90.22		Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Apparatus based on the use of X- rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.1200		Computed tomography apparatus	5
9022.1300		Other, for dental uses	5
9022.1400		Other, for medical, surgical or veterinary uses	5
9022.1900		For other uses	5
		- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.2100		For medical, surgical, dental or veterinary uses	5
9022.2900		For other uses	5
9022.3000		- X- ray tubes	5
9022.9000		- Other, including parts and accessories	5
9023.0000		Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	5
90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	
9024.1000		- Machines and appliances for testing metals	5
9024.8000		- Other machines and appliances	5
9024.9000		- Parts and accessories	5
90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	
		- Thermometers and pyrometers, not combined with other instruments:	
		Liquid-filled, for direct reading:	
9025.1110		Thermometers, clinical	5
9025.1190		Other	5
9025.1900		Other	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other instruments:	
9025.8010		Hydrometers	5
9025.8020		Psychrometers	5
9025.8030		Temperature guages and sensors for agricultural tractors of sub - heading 8701.9020	35
9025.8090		Other	5
9025.9000		- Parts and accessories	5
90.26		Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	
		- For measuring or checking the flow or level of liquids:	
9026.1010		Following parts for agricultural tractors of sub-heading 8701.9020: (1) Fuel gauge (2) Oil level indicator (3) Dipstick/guage oil level for engines	35
9026.1020		Dipstick/ gauge oil level for engines of motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3225 and 8704.3190	35
9026.1030		Other for motor cars and vehicles	35
9026.1090		Other	5
9026.2000		- For measuring or checking pressure	5
9026.8000		- Other instruments or apparatus	5
9026.9000		- Parts and accessories	5
90.27		Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.	
9027.1000		- Gas or smoke analysis apparatus	0
9027.2000		- Chromatographs and electrophoresis instruments	0

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9027.3000		- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0
9027.5000		- Other instruments and apparatus using optical radiations (UV, visible,IR)	0
9027.8000		- Other instruments and apparatus	0
9027.9000		- Microtomes; parts and accessories	0
90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
9028.1000		- Gas meters	25
9028.2000		- Liquid meters	20
9028.3000		- Electricity meters	25
		- Parts and accessories:	
9028.9010		Shaft without rotating disc, register assembly and meter bearing assembly for electricity meter	10
9028.9020		Other of electricity meters	25
9028.9090		Other	10
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
		- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.1010		Taximeters and pedometers	35
9029.1020		Mileo meters	35
9029.1090		Other - Speed indicators and tachometers; stroboscopes: Speed indicators and tachometers:	35
9029.2011		Mechanical type for motor cars of heading 8703 (not exceeding 800cc), vehicles of heading 87.11 and vehicles of sub - heading 8704.3190	35
9029.2012		RPM meter for agricultural tractors of sub - heading 8701.9020	35
9029.2013		Speed indicator and techometers for other motor cars and vehicles	35
9029.2019		Other	25
9029.2020		Stroboscopes	25
9029.9000		- Parts and accessories	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X- ray, cosmic or other ionising radiations.	
9030.1000		- Instruments and apparatus for measuring or detecting ionising radiations	5
9030.2000		- Oscilloscopes and oscillographs	5
		- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :	
9030.3100		Multimeters without a recording device	5
9030.3200		Multimeters with a recording device	5
		Other, without a recording device:	
9030.3310		Battery meters for agricultural tractors of sub - heading 8701.9020	35
9030.3320		Other for motor cars and vehicles	35
9030.3330		Ampere-meter	5
9030.3390		Other	5
9030.3900		Other, with a recording device	5
9030.4000		- Other instruments and apparatus, specially designed for telecommunications (for example, cross- talk meters, gain measuring instruments, distortion factor meters, psophometers)	5
		- Other instruments and apparatus:	
9030.8200		For measuring or checking semiconductor wafers or devices	5
9030.8400		Other, with a recording device	5
9030.8900		Other	5
9030.9000		- Parts and accessories	5
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
9031.1000		- Machines for balancing mechanical parts	5
9031.2000		- Test benches	5
		- Other optical instruments and appliances:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9031.4100		For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	5
9031.4900		Other	5
9031.8000		- Other instruments, appliances and machines	5
9031.9000		- Parts and accessories	5
90.32		Automatic regulating or controlling instruments and apparatus.	
		- Thermostats:	
9032.1010		Of a kind used in refrigerators and air- conditioners	5
9032.1090		Other	20
9032.2000		- Manostats	5
		- Other instruments and apparatus:	
9032.8100		Hydraulic or pneumatic	5
		Other:	
9032.8910		Temperature control switches for vehicles of sub - heading 8703.2115	35
9032.8920		Other for motor cars and vehicles	35
9032.8990		Other	5
9032.9000		- Parts and accessories	5
90.33		Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	
9033.0010		Of hearings aids	5
9033.0020		Pacing wire	5
9033.0090		Other	15

## Clocks and watches and parts thereof

- 1.- This Chapter does not cover:
  - (a) Clock or watch glasses or weights (classified according to their constituent material):
  - (b) Watch chains (heading 71.13 or 71.17, as the case may be);
  - (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
  - (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
  - (e) Articles of heading 84.12 constructed to work without an escapement;
  - (f) Ball bearings (heading 84.82); or
  - (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
- 2.- Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.
- 3.- For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
- 4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
91.01		Wrist- watches, pocket- watches and other watches, including stop- watches, with case of precious metal or of metal clad with precious metal.	
		- Wrist- watches, electrically operated, whether or not incorporating a stop- watch facility:	
9101.1100		With mechanical display only	5
9101.1900		Other	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other wrist- watches, whether or not	
		incorporating a stop- watch facility:	
9101.2100		With automatic winding	5
9101.2900		Other	5
		- Other:	
9101.9100		Electrically operated	5
9101.9900		Other	5
91.02		Wrist- watches, pocket- watches and other watches, including stop- watches, other than those of heading 91.01.	
		- Wrist- watches, electrically operated, whether or not incorporating a stop- watch facility:	
9102.1100		With mechanical display only	5
9102.1200		With opto-electronic display only	5
9102.1900		Other	5
		- Other wrist- watches, whether or not incorporating a stop- watch facility:	
9102.2100		With automatic winding	5
9102.2900		Other	5
		- Other:	
9102.9100		Electrically operated	5
9102.9900		Other	5
91.03		Clocks with watch movements, excluding clocks of heading 91.04.	
9103.1000		- Electrically operated	10
9103.9000		- Other	10
91.04		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	
9104.0010		For aircraft and spacecraft	5
9104.0020		For vehicles of sub-heading 8703.3223 and 8704.2190	35
9104.0030		Other for motor cars and vehicles	35
9104.0090		Other	10
91.05		Other clocks.	
		- Alarm clocks:	
9105.1100		Electrically operated	20
9105.1900		Other	20
		- Wall clocks:	
9105.2100		Electrically operated	20
9105.2900		Other	20
		- Other:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9105.9100		Electrically operated	20
9105.9900		Other	20
91.06		Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	
		- Time- registers, time- recorders:	
9106.1010		Hour meters / tractor meters for agricultural tractors of sub - heading 8701.9020	35
9106.1020		Other for motor cars and vehicles	35
9106.1090		Other	5
9106.9000		- Other	5
9107.0000		Time switches with clock or watch movement or with synchronous motor.	5
91.08		Watch movements, complete and assembled.	
		- Electrically operated:	
9108.1100		With mechanical display only or with a device to which a mechanical display can be incorporated	10
9108.1200		With opto-electronic display only	10
9108.1900		Other	10
9108.2000		- With automatic winding	10
9108.9000		- Other	10
91.09		Clock movements, complete and assembled.	
9109.1000		- Electrically operated	10
9109.9000		- Other	10
91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
		- Of watches:	
9110.1100		Complete movements, unassembled or partly assembled (movement sets)	5
9110.1200		Incomplete movements, assembled	5
9110.1900		Rough movements	5
9110.9000		- Other	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
91.11		Watch cases and parts thereof.	
9111.1000		- Cases of precious metal or of metal clad with precious metal	5
9111.2000		- Cases of base metal, whether or not gold- or silver- plated	5
9111.8000		- Other cases	5
9111.9000		- Parts	5
91.12		Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
9112.2000		- Cases	5
9112.9000		- Parts	5
91.13		Watch straps, watch bands and watch bracelets, and parts thereof.	
9113.1000		- Of precious metal or of metal clad with precious metal	5
9113.2000		- Of base metal, whether or not gold- or silver- plated	5
9113.9000		- Other	5
91.14		Other clock or watch parts.	
9114.1000		- Springs, including hair- springs	5
9114.3000		- Dials	5
9114.4000		- Plates and bridges	5
9114.9000		- Other	5

# Musical instruments; parts and accessories of such articles

#### Notes.

- 1.- This Chapter does not cover :
  - (a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;
  - (c) Toy instruments or apparatus (heading 95.03);
  - (d) Brushes for cleaning musical instruments (heading 96.03); or
  - (e) Collectors' pieces or antiques (heading 97.05 or 97.06).
- 2.- Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	
9201.1000		- Upright pianos	10
9201.2000		- Grand pianos	10
9201.9000		- Other	10
92.02		Other string musical instruments (for example, guitars, violins, harps).	
9202.1000		- Played with a bow	10
9202.9000		- Other	10
[92.03]			
[92.04]			
92.05		Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.	
9205.1000		- Brass- wind instruments	10
9205.9000		- Other	10
9206.0000		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	10
92.07		Musical instruments, the sound of which	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	
9207.1000		- Keyboard instruments, other than accordions	10
9207.9000		- Other	10
92.08		Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth- blown sound signalling instruments.	
9208.1000		- Musical boxes	10
9208.9000		- Other	10
92.09		Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	
9209.3000		- Musical instruments strings	10
		- Other:	
9209.9100		Parts and accessories for pianos	10
9209.9200		Parts and accessories for the musical instruments of heading 92.02	10
9209.9400		Parts and accessories for the musical instruments of heading 92.07	10
9209.9900		Other	10

## **SECTION XIX**

## ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

# Chapter 93

## Arms and ammunition; parts and accessories thereof

- 1.- This Chapter does not cover:
  - (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
  - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) Armoured fighting vehicles (heading 87.10);
  - (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  - (e) Bows, arrows, fencing foils or toys (Chapter 95); or
  - (f) Collectors' pieces or antiques (heading 97.05 or 97.06).
- 2.- In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
93.01		Military weapons, other than revolvers, pistols and the arms of heading 93. 07.	
9301.1000		- Artillery weapons (for example, guns, howitzers and mortars)	15
9301.2000		- Rocket launchers; flame- throwers; grenade launchers; torpedo tubes and similar projectors	15
		- Other:	
9301.9010		Fully automatic shotguns	15
		Rifles:	
9301.9021		Bolt action	15
9301.9022		Semi-automatic	15
9301.9023		fully automatic	15
9301.9029		Other	15
9301.9030		Machine -guns	15
		Sub-machine-guns:	
9301.9041		Fully automatic pistols	15
9301.9049		Other	15
9301.9090		Other	15
93.02		Revolvers and pistols, other than those of heading 93.03 or 93.04.	
		Of prohibited bore and of calibres higher than 0.32:	
9302.0011		Revolvers	15

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9302.0012		Pistols, single barrel, semi-automatic or otherwise	15
9302.0013		Pistols, multiple barrel	15
9302.0019		Other	15
		Other:	
9302.0091		Revolvers	25
9302.0092		Pistols, signle barrel, semi-automatic or otherwise	30
9302.0093		Pistols, multiple barrel	30
9302.0099		Other	30
93.03		Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle- loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive- bolt humane killers, line- throwing guns).	
9303.1000		- Muzzle- loading firearms	30
		- Other sporting, hunting or target- shooting shotguns, including combination shotgun-rifles:  Shotguns, single barrel	
9303.2011		Pump-action	30
9303.2012		Semi-automatic	30
9303.2019		Other	30
9303.2020		Shotguns, multiple barrel, including combination guns	30
9303.2090		Other	30
		- Other sporting, hunting or target- shooting rifles:	
9303.3010		Single-shot	30
9303.3020		Semi-automatic	30
9303.3090		Other	30
9303.9000		- Other	30
9304.0000		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	30
93.05		Parts and accessories of articles of headings 93.01 to 93.04.	
2005 1215		- Of revolvers or pistols:	
9305.1010		Firing mechanisms	25
9305.1020		Frames and receivers; barrels; Pistons; locking lugs and gas buffers; Magazines and parts thereof; Silencers(sound moderators) and parts thereof; Butts; grips and plates	25

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9305.1030		Slide (for pistols) and cylinders (for revolvers)	25
9305.1090		Other	25
		- Of shotguns or rifles of heading 93.03:	
9305.2010		Shotgun barrels	25
9305.2020		Firing mechanisms	25
9305.2030		Frames and receivers, Rilfe barrels, Pistons, looking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof	25
9305.2040		Breeches, bolts (gunlocks) and bolt carriers	25
9305.2090		Other	25
		- Other:	
		Of military weapons of heading 93. 01:	
9305.9111		Firing mechanisms	15
9305.9112		Frames and receivers, Barrels, Pistons, locking lugs and gas buffers, Magazines and parts thereof, Silencers(sound moderators) and parts thereof, Flash eliminators and parts thereof.	15
9305.9113		Breeches, blts (gunlocks) and bolt carriers	15
9305.9119		Other	15
9305.9190		Other	15
9305.9900		Other	15
93.06		Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	
		- Shotgun cartridges and parts thereof; air gun pellets:	
9306.2100		Cartridges	30
9306.2900		Other	30
		- Other cartridges and parts thereof:	
9306.3010		Cartridges for riveting or similar tools or for captive-bolt human killers and parts thereof	30
9306.3090		Other	30
9306.9000		- Other	30
9307.0000		Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	25

## **SECTION XX**

## **MISCELLANEOUS MANUFACTURED ARTICLES**

## Chapter 94

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

#### Notes.

- 1.- This Chapter does not cover:
  - (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63:
  - (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
  - (c) Articles of Chapter 71;
  - (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
  - (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
  - (f) Lamps or lighting fittings of Chapter 85;
  - (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of headings 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
  - (h) Articles of heading 87.14;
  - (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
  - (k) Articles of Chapter 91 (for example, clocks and clock cases); or
  - (I) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).
- 2.- The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
- (b) Seats and beds.
- 3.- (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

- (B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.
- 4.- For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
94.01		Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
9401.1000		- Seats of a kind used for aircraft	5
		- Seats of a kind used for motor vehicles:	
9401.2010		For motor cars of heading 8703 and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.3223, 8703.3225, 8704.2190 and 8704.3190	35
9401.2020		For vehicles of sub-headings 8701.2020, 8701.2090, 8701.9020,8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
9401.2090		Other	35
9401.3000		- Swivel seats with variable height adjustment	25
9401.4000		- Seats other than garden seats or camping equipment, convertible into beds	25
		- Seats of cane, osier, bamboo or similar materials :	
9401.5100		Of bamboo or rattan	25
9401.5900		Other	25
		- Other seats, with wooden frames:	
9401.6100		Upholstered	25
9401.6900		Other	25
		- Other seats, with metal frames:	
9401.7100		Upholstered	25
9401.7900		Other	25
9401.8000	_	- Other seats	25
		- Parts:	
9401.9010		Seat parts made of foam, head/arm rests and seat frames for motor cars of heading 8703 and vehicles of sub-headings 8703.2113,8703.2115, 8703.2193, 8703.3223,8703.3225, 8704.2190 and 8704.3190	35

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9401.9020		Seat parts made of foam, head/ arm rests and seat frames for vehicles of subheadings 8701.2020, 8701.2090, 8701.9020, 8701.9040, 8701.9060, 8702.1090, 8702.9090, 8704.2219, 8704.2299 and 8704.2390	35
9401.9030		Other for motor cars and vehicles	35
9401.9090		Other	25
94.02		Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	
		- Dentists', barbers' or similar chairs and parts thereof:	
9402.1010		Dentists' chairs	10
9402.1090		Other	25
		- Other:	
9402.9010		Operating tables	10
9402.9020		Hospital beds with mechanical fittings	25
9402.9090		Other	25
94.03		Other furniture and parts thereof.	
9403.1000		- Metal furniture of a kind used in offices	30
9403.2000		- Other metal furniture	30
9403.3000		- Wooden furniture of a kind used in offices	30
9403.4000		- Wooden furniture of a kind used in the kitchen	30
		- Wooden furniture of a kind used in the bedroom:	
9403.5010		Wooden cabinets	30
9403.5020		Wooden beds	30
9403.5030		Other	30
9403.6000		- Other wooden furniture	30
9403.7000		- Furniture of plastics	30
		- Furniture of other materials, including cane, osier, bamboo or similar materials :	
9403.8100		Of bamboo or rattan	30
9403.8900		Other	30
9403.9000		- Parts	30

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
94.04		Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
9404.1000		- Mattress supports	25
		- Mattresses:	
9404.2100		Of cellular rubber or plastics, whether or not covered	25
9404.2900		Of other materials	25
9404.3000		- Sleeping bags	20
9404.9000		-Other	25
94.05		Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name- plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
		- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
9405.1010		Chandeliers	30
9405.1020		Fitting of base metal for flourescent tubes	25
9405.1090		Other	30
9405.2000		- Electric table, desk, bedside or floor- standing lamps	30
9405.3000		- Lighting sets of a kind used for Christmas trees	30
		- Other electric lamps and lighting fittings:	
9405.4010		Lighting system of a kind used for film shootings	5
9405.4090		Other	30
9405.5000		- Non- electric lamps and lighting fittings	30
9405.6000		- Illuminated signs, illuminated name- plates and the like	30
		- Parts:	
		Of glass:	
9405.9110		Of chandelier	10
9405.9190		Other	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9405.9200		Of plastics	25
9405.9900		Other	25
94.06		Prefabricated buildings.	
9406.0010		Green houses	25
9406.0020		Dairy, live stock and poultry sheds	25
9406.0030		Silos	25
9406.0040		For cold storage	25
9406.0090		Other	25

# Toys, games and sports requisites; parts and accessories thereof

- 1.- This Chapter does not cover:
  - (a) Candles (heading 34.06);
  - (b) Fireworks or other pyrotechnic articles of heading 36.04;
  - (c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;
  - (d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;
  - (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;
  - (f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
  - (h) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
  - (i) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
  - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
  - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (I) Bells, gongs or the like of heading 83.06;
  - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04) discs, tapes, solid-state non-volatile storage devices, within "smart cards" and other media for the recording of sound or of other phenomenon whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
  - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
  - (o) Children's bicycles (heading 87.12);

- (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04):
- (r) Decoy calls or whistles (heading 92.08);
- (s) Arms or other articles of Chapter 93;
- (t) Electric garlands of all kinds (heading 94.05);
- (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
- (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
- 2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
- 3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
- 4.- Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
- 5.- Heading 95. 03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

# **Subheading Note**

- 1.- Subheading 9504.50 covers:
  - (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
  - (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
[95.01]			
[95.02]			
95.03		Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced- size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	
9503.0010		Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	25
9503.0020		Garments and accessories therefor, footwear and headgear	10
9503.0030		Aero models	5
9503.0040		Parts, accessories, sub-assemblies, mechanical or electrical movements	10
9503.0090		Other	25
95.04		Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	
9504.2000		- Articles and accessories for billiards of all kinds	20
9504.3000		- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	25
9504.4000		- Playing cards	25
9504.5000		- Video game consoles and machines, other than those of subheading 9504.30	25
		- Other:	
9504.9010		Dice cups	25
9504.9090		Other	25
95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
9505.1000		- Articles for Christmas festivities	25
9505.9000		- Other	25
95.06		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Snow- skis and other snow- ski	
		equipment:	
9506.1100		Skis	10
9506.1200		Ski-fastenings (ski-bindings)	10
9506.1900		Other	10
		- Water- skis, surf- boards, sailboards and other water- sport equipment:	
9506.2100		Sailboards	10
9506.2900		Other	10
		- Golf clubs and other golf equipment:	
9506.3100		Clubs, complete	10
9506.3200		Balls	10
9506.3900		Other	10
9506.4000		- Articles and equipment for table- tennis	20
		- Tennis, badminton or similar rackets, whether or not strung:	
9506.5100		Lawn-tennis rackets, whether or not strung	25
		Other:	
9506.5910		Badminton rackets	25
9506.5920		Squash rackets	25
9506.5990		Other	25
		- Balls, other than golf balls and tabletennis balls:	
9506.6100		Lawn-tennis balls	20
		Inflatable:	
9506.6210		Footballs, soccer balls	20
9506.6220		Footballs, Other than leather	20
9506.6290		Other	20
		Other:	
9506.6910		Cricket balls	20
9506.6920		Hockey balls	20
9506.6930		Polo balls	20
9506.6940		Squash balls	20
9506.6950		Tennis balls	20
9506.6960		Table tennis balls	20
9506.6970		Punching balls	20
9506.6980		Badminton shuttle cocks	20
		Other:	
9506.6991		Volley balls	20
9506.6992		Basket balls	20
9506.6993		Net balls	20
9506.6994		Hand balls	20

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9506.6995		Rugby balls	20
9506.6999		Other	20
9506.7000		Ice skates and roller skates, including skating boots with skates attached	10
		- Other:	
9506.9100		Articles and equipment for general physical exercise, gymnastics or athletics	10
		Other:	
		Bladders and covers of inflattable balls:	
9506.9911		Football cover	10
9506.9912		Football bladder	10
9506.9913		Volley ball cover	10
9506.9914		Basket ball cover	10
9506.9915		Net ball cover	10
9506.9916		Hand ball cover	10
9506.9917		Rugby ball cover	10
9506.9919		Other	10
9506.9920		Cricket bats	20
9506.9930		Cricket wickets	20
9506.9940		Cricket pads	20
9506.9950		Cricket sets	20
9506.9960		Hockey sticks	20
9506.9970		Polo sticks	20
9506.9990		Other	20
95.07		Fishing rods, fish- hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	
9507.1000		- Fishing rods	10
9507.2000		- Fish- hooks, whether or not snelled	10
9507.3000		- Fishing reels	10
9507.9000		- Other	10
95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.	
9508.1000		- Travelling circuses and travelling menageries	10
9508.9000		- Other	10

#### Miscellaneous manufactured articles

- 1.- This Chapter does not cover:
  - (a) Pencils for cosmetic or toilet uses (Chapter 33);
  - (b) Articles of Chapter 66 (for example, parts of umbrellas or walkingsticks);
  - (c) Imitation jewellery (heading 71.17);
  - (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
  - (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
  - (g) Articles of Chapter 91 (for example, clock or watch cases);
  - (h) Musical instruments or parts or accessories thereof (Chapter 92);
  - (ij) Articles of Chapter 93 (arms and parts thereof);
  - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
  - (I) Articles of Chapter 95 (toys, games, sports requisites); or
  - (m) Works of art, collectors' pieces or antiques (Chapter 97).
- 2.- In heading 96.02 the expression "vegetable or mineral carving material" means:
  - (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
  - (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.
- 3.- In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.
- 4.- Articles of this Chapter, other than those of headings 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
96.01		Worked ivory, bone, tortoise- shell, horn, antlers, coral, mother- of- pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	
9601.1000		- Worked ivory and articles of ivory	20
		- Other:	
9601.9010		Worked tortoise-shell	20
9601.9090		Other	20
96.02		Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	
9602.0010		Gelatine capsules	20
9602.0090		Other	20
96.03		Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand- operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
9603.1000		- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	25
		- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603.2100		Tooth brushes, including dental-plate brushes	25
9603.2900		Other	25
9603.3000		- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9603.4000		- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	25
9603.5000		- Other brushes constituting parts of machines, appliances or vehicles	25
9603.9000		- Other	25
9604.0000		Hand sieves and hand riddles.	25
9605.0000		Travel sets for personal toilet, sewing or shoe or clothes cleaning.	25
96.06		Buttons, press- fasteners, snap- fasteners and press- studs, button moulds and other parts of these articles; button blanks.	
9606.1000		- Press- fasteners, snap- fasteners and press- studs and parts therefor	25
		- Buttons:	
9606.2100		Of plastics, not covered with textile material	25
9606.2200		Of base metal, not covered with textile material	25
		Other:	
9606.2910		Studs	0
9606.2920		Buttons	25
9606.2990		Other - Button moulds and other parts of buttons; button blanks:	25
9606.3010		Button moulds and other parts of buttons	25
9606.3020		Button blanks	25
96.07		Slide fasteners and parts thereof.	
		- Slide fasteners:	
9607.1100		Fitted with chain scoops of base metal	20
9607.1900		Other	20
9607.2000		- Parts	20
96.08		Ball point pens; felt tipped and other porous- tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil- holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
9608.1000		- Ball point pens	25
9608.2000		- Felt tipped and other porous- tipped pens and markers	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9608.3000		- Fountain pens, stylograph pens and other pens	20
9608.4000		- Propelling or sliding pencils	20
9608.5000		- Sets of articles from two or more of the foregoing subheadings	20
9608.6000		- Refills for ball point pens, comprising the ball point and ink- reservoir	20
		- Other:	
9608.9100		Pen nibs and nib points	20
		Other:	
9608.9910		Pen caps and clips	10
9608.9920		Ball point tips	10
9608.9990		Other	20
96.09		Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	
9609.1000		- Pencils and crayons, with leads encased in a rigid sheath	20
		- Pencil leads, black or coloured:	
9609.2010		Pencil leads, black	20
9609.2020		Pencil kits, coloured	20
9609.9000		- Other	20
9610.0000		Slates and boards, with writing or drawing surfaces, whether or not framed.	20
9611.0000		Date, sealing or numbering stamps,and the like (including devices for printing or embossing labels), designed for operating in the hand; hand- operated composing sticks, and hand printing sets incorporating such composing sticks.	20
96.12		Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink- pads, whether or not inked, with or without boxes.	
		- Ribbons:	
9612.1010		For dot matrix printer	20
9612.1090		Other	20
9612.2000		- Ink- pads	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
96.13		Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
9613.1000		- Pocket lighters, gas fuelled, non- refillable	10
9613.2000		- Pocket lighters, gas fuelled, refillable	10
		- Other lighters:	
9613.8010		Lighters used with motor cars of heading 8703	35
9613.8020		Lighter for other motor cars and vehicles	35
9613.8090		Other	20
9613.9000		- Parts	5
9614.0000		Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	20
96.15		Combs, hair- slides and the like; hairpins, curling pins, curling grips, hair- curlers and the like, other than those of heading 85.16, and parts thereof.	
		- Combs, hair- slides and the like:	
9615.1100		Of hard rubber or plastics	25
9615.1900		Other	25
		- Other:	
9615.9010		Hair pins	20
9615.9020		Hair curlers and the like	20
9615.9090		Other	20
96.16		Scent sprays and similar toilet sprays, and mounts and heads therefor; powder- puffs and pads for the application of cosmetics or toilet preparations.	
9616.1000		- Scent sprays and similar toilet sprays, and mounts and heads therefor	30
9616.2000		- Powder- puffs and pads for the application of cosmetics or toilet preparations	30
96.17		Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
9617.0010		Vacuum flasks	30
9617.0020		Other	30
9618.0000		Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	10
96.19		- Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles,of any material.	-
9619.0010		Diapers for adults (patients) of weight exceeding 25 kg	10
9619.0020		Diapers for Infants and babies	25
9619.0030		Sanitary towels and tampons	25
9619.0040		Napkins and napkin liners for babies	25
9619.0050		Nappies of wadding	25
9619.0060		Diapers of waddings	25
9619.0090		Other	25

#### **SECTION XXI**

## **WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES**

## Chapter 97

## Works of art, collectors' pieces and antiques

- 1.- This Chapter does not cover:
  - (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07:
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or
  - (c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
- 2.- For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
- 3.- Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
- 4.- (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

- (B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.
- 5.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
97.01		Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand- painted or hand- decorated manufactured articles; collages and similar decorative plaques.	
9701.1000		- Paintings, drawings and pastels	5
9701.9000		- Other	5
9702.0000		Original engravings, prints and lithographs	5
9703.0000		Original sculptures and statuary, in any material.	5
9704.0000		Postage or revenue stamps, stamp- postmarks, first- day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49. 07.	5
9705.0000		Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	5
9706.0000		Antiques of an age exceeding one hundred years.	10

# Chapter 98 (SERVICES)

Description   Services provided or rendered by hotels, restaurants, marriage halls, lawns, clubs and caterers.
halls, lawns, clubs and caterers.  Services provided or rendered by hotels Services provided or rendered by restaurants Services provided or rendered by marriage halls and lawns Services provided or rendered by clubs Services provided or rendered by caterers, suppliers of food an drinks Ancillary services provided or rendered by hotels, restaurants marriage halls, lawns, caterers Services provided or rendered by hotels, restaurants marriage halls, lawns, caterers Services provided or rendered by messes and hostels Other  98.02 9802.1000 9802.2000 9802.2000 9802.3000 9802.3000 9802.3000 9802.4000 9802.5000 9802.5000 9802.5000 9802.9000  Pacilities for travel. Travel by air of passengers within the territorial jurisdiction of
9801.1000 Services provided or rendered by hotels 9801.2000 Services provided or rendered by restaurants 9801.3000 Services provided or rendered by marriage halls and lawns 9801.4000 Services provided or rendered by clubs 9801.5000 Services provided or rendered by caterers, suppliers of food an drinks Ancillary services provided or rendered by hotels, restaurants marriage halls, lawns, caterers 9801.7000 Services provided or rendered by hotels, restaurants marriage halls, lawns, caterers 9801.9000 Services provided or rendered by hotels, restaurants marriage halls, lawns, caterers 9801.9000 Services provided or rendered by hotels, restaurants marriage halls, lawns, caterers 9801.9000 Services provided or rendered by hotels, restaurants marriage halls, lawns, caterers 9801.9000 Services provided or rendered by hotels, restaurants marriage halls, lawns, caterers Services provided or rendered by messes and hostels Other  98.02 Advertisements. Advertisement on T.V. Advertisement on radio 9802.3000 Advertisement on closed circuit T.V. 9802.4000 Advertisement in newspapers and periodicals Advertisement on cable T.V network 9802.9000 Other  98.03 Facilities for travel. Travel by air of passengers within the territorial jurisdiction of
9801.2000 Services provided or rendered by restaurants 9801.3000 Services provided or rendered by marriage halls and lawns 9801.4000 Services provided or rendered by clubs 9801.5000 Services provided or rendered by caterers, suppliers of food an drinks Ancillary services provided or rendered by hotels, restaurants marriage halls, lawns, caterers 9801.9000 Services provided or rendered by hotels, restaurants marriage halls, lawns, caterers 9801.9000 Services provided or rendered by messes and hostels Other  98.02 Advertisements. 9802.1000 Advertisement on T.V. 9802.2000 Advertisement on radio 9802.3000 Advertisement in newspapers and periodicals 9802.4000 Advertisement on cable T.V network 9802.9000 Other  98.03 Facilities for travel. Travel by air of passengers within the territorial jurisdiction of
9801.3000 Services provided or rendered by marriage halls and lawns 9801.4000 Services provided or rendered by clubs 9801.5000 Services provided or rendered by caterers, suppliers of food an drinks Ancillary services provided or rendered by hotels, restaurants marriage halls, lawns, caterers 9801.9000 Services provided or rendered by hotels, restaurants marriage halls, lawns, caterers 9801.9000 Services provided or rendered by messes and hostels Other  98.02 Advertisements. 9802.1000 Advertisement on T.V. 9802.2000 Advertisement on closed circuit T.V. 9802.3000 Advertisement in newspapers and periodicals 9802.5000 Advertisement on cable T.V network 9802.9000 Other  98.03 Facilities for travel. Travel by air of passengers within the territorial jurisdiction of
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Ancillary services provided or rendered by hotels, restaurants marriage halls, lawns, caterers  9801.9000 Services provided or rendered by messes and hostels Other  98.02 Advertisements. 9802.1000 Advertisement on T.V. 9802.2000 Advertisement on radio 9802.3000 Advertisement on closed circuit T.V. 9802.4000 Advertisement in newspapers and periodicals 9802.5000 Advertisement on cable T.V network 9802.9000 Other  98.03 Facilities for travel. Travel by air of passengers within the territorial jurisdiction of
9801.7000 marriage halls, lawns, caterers 9801.9000 Services provided or rendered by messes and hostels Other  98.02 Advertisements. 9802.1000 Advertisement on T.V. 9802.2000 Advertisement on closed circuit T.V. 9802.3000 Advertisement in newspapers and periodicals 9802.4000 Advertisement on cable T.V network 9802.9000 Other  98.03 Facilities for travel. Travel by air of passengers within the territorial jurisdiction of
98.02 Advertisements. 9802.2000 Advertisement on T.V. 9802.3000 Advertisement on closed circuit T.V. 9802.4000 Advertisement in newspapers and periodicals 9802.5000 Advertisement on cable T.V network 9802.9000 Other  98.03 Facilities for travel. Travel by air of passengers within the territorial jurisdiction of
98.02 Advertisements. 9802.1000 Advertisement on T.V. 9802.2000 Advertisement on radio 9802.3000 Advertisement on closed circuit T.V. 9802.4000 Advertisement in newspapers and periodicals 9802.5000 Advertisement on cable T.V network 9802.9000 Other  98.03 Facilities for travel. Travel by air of passengers within the territorial jurisdiction of
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9802.4000 Advertisement in newspapers and periodicals 9802.5000 Advertisement on cable T.V network 9802.9000 Other  98.03 Facilities for travel. 9803.1000 Travel by air of passengers within the territorial jurisdiction of
9802.5000 Advertisement on cable T.V network 9802.9000 Other  98.03 Facilities for travel. 9803.1000 Travel by air of passengers within the territorial jurisdiction of
9802.9000 Other  98.03 Facilities for travel.  9803.1000 Travel by air of passengers within the territorial jurisdiction of
98.03 Facilities for travel. 9803.1000 Travel by air of passengers within the territorial jurisdiction of
9803.1000 Travel by air of passengers within the territorial jurisdiction of
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9803.1100 Pakistan.
9803.2000 Travel by air of passengers embarking on international journey from
9803.2100 Pakistan
9803.9000 Domestic travel by train
International travel by train
Other
98.04 Services provided or rendered for inland carriage of goods.
9804.1000 Carriage of goods by air
9804.2000 Carriage of goods by train
9804.9000 Other
98.05 Services provided or rendered by persons authorized to transaction
business on behalf of others.
9805.1000 Shipping agents
9805.2000 Stevedores
9805.2100 Ship management service
9805.3000 Freight forwarding agents
9805.4000 Customs agents
9805.5000 Travel agents
9805.5100 Tour operators
9805.6000 Recruiting agents
9805.7000 Advertising agents
9805.8000 Ship chandlers
9805.9000 Share transfer agent
9805.9100 Sponsorship services
9805.9200 Business support services
9805.9090 Other
9807.0000 Services provided or rendered by property developers an

Heading	Description
ricauring	promoters.
9808.0000	Courier services.
3000.0000	Courier Services.
9809.0000	Services provided or rendered by persons engaged in
	contractual execution of work or furnishing supplies.
2242 2222	
9810.0000	Services provided or rendered for personal care by beauty
	parlours/clinics, slimming clinics and others.
9811.0000	Services provided or rendered by laundries, dry cleaners.
98.12	Telecommunication services.
9812.1000	Telephone services
9812.1100	Fixed line voice telephone service
9812.1200	Wireless telephone
9812.1210	Cellular telephone
9812.1220	Wireless Local Loop telephone
9812.1300	Video telephone
9812.1400	Payphone cards
9812.1500	Pre-paid calling cards
9812.1600	Voice mail service
9812.1700	Messaging service
9812.1710	Short Message service (SMS)
9812.1720	Multimedia message service (MMS)
9812.1910	Shifting of telephone connection
9812.1920	Installation of telephone extension
9812.1930	Provision of telephone extension
9812.1940	Changing of telephone connection
9812.1950	Conversion of NWD connection to non NWD or vice versa
9812.1960	Cost of telephone set
9812.1970	Restoration of telephone connection
9812.1990	Others
9812.2000	Bandwidth services
9812.2100	Copper line based
9812.2200	Fibre-optic based
9812.2300	Co-axial cable based
9812.2400	Microwave based
9812.2500	Satellite based
9812.2900	Others
9812.3000	Telegraph
9812.4000	Telex
9812.5000	Telefax
9812.5010	Store and forward fax services
9812.5090	Others
9812.6000	Internet services
9812.6100	
9812.6110	Internet services including e-mail services Dial-up internet services
9812.6120	Broadband services for DSL connection
9812.6121	Copper line based
9812.6121	Fibre-optic based
9812.6123	Co-axial cable based
9812.6123	Wireless based
9812.6124	Satellite based
9812.6129	Others

Heading	Description
9812.6130	Internet/e-mail/Data/SMS/MMS services on WLL networks
9812.6140	Internet/e-mail/Data/SMS/MMS services on cellular mobile networks
9812.6190	Others
9812.6200	Data Communication Network services (DCNS)
9812.6210	Copper Line based
9812.6220	Co-axial cable based
9812.6230	Fibre-optic based
9812.6240	Wireless/Radio based
9812.6250	Satellite based
9812.6290	Others
9812.6300	Value added data services
9812.6310	Virtual private Network service (VPN)
9812.6320	Digital Signature service
9812.6390	Others
9812.9000	Audiotext services
9812.9100	Teletext services
9812.9200	Trunk radio services
9812.9300	Paging services
9812.9400	Voice paging services
9812.9410	Radio paging services
9812.9490	Vehicle tracking services.
9812.9500	Burglar alarm services.
9812.9090	Others
98.13	Services provided or rendered by banking companies, insurance
	companies, cooperative financing societies, modarabas,
	musharikas, leasing companies, foreign exchange dealers, non-
	banking financial institutions and other persons dealing in any
	such services.
9813.1000	
	Services provided or rendered in respect of insurance to a policy
9813.1100	holder by an insurer, including a reinsurer.
9813.1200	Goods insurance
9813.1300	Fire insurance
9813.1400	Theft insurance
9813.1500	Marine insurance
9813.1600	Life insurance
9813.2000	Other insurance
9813.3000	Services provided or rendered in respect of advances and loans
9813.3010	Services provided or rendered in respect of leasing.
9813.3020	Financial leasing
9813.3030	Commodity or equipment leasing
9813.3090	Hire-purchase leasing
9813.3900	Other
9813.4000	Services provided or rendered in respect of musharika financing
9813.4100	Services provided or rendered by banking companies in relation to:
9813.4200	Guarantee
9813.4300	Brokerage
9813.4400	Letter of credit
9813.4500	Issuance of pay order and demand draft
9813.4600	Bill of exchange  Transfer of manay including tolographic transfer, mail transfer and
9813.4700 9813.4800	Transfer of money including telegraphic transfer, mail transfer and electronic transfer
- MO 1.3 40UU	ן בובטנוטווט נומווסובו
	Rank guarantos
9813.4900 9813.4910	Bank guarantee Bill discounting commission

Heading	Description
9813.5000	Safe deposit lockers
9813.6000	Safe vaults
9813.7000	Issuance, processing and operation of credit and debit cards
9813.8000	Commission and brokerage of foreign exchange dealings.
9813.8100	Automated Teller Machine operations, maintenance and
9813.9000	•
9013.9000	management.
	Service provided as banker to an issue
	Other
	Service provided or rendered by a foreign exchange dealer or
	exchange company or money changer
98.14	Services provided or rendered by architects, town planners, contractors, property developers or promoters, interior
00444000	decorators.
9814.1000	A 12 4 4 4
9814.2000	Architects or town planners
	Contractors of building (including water supply, gas supply and
0044 0000	sanitary works), roads and bridges, electrical and mechanical works
9814.3000	(including air conditioning), horticultural works, multi-discipline works
9814.4000	(including turn-key projects) and similar other works
9814.9000	Property developers or promoters
	Landscape designers
	Other
98.15	Services provided or rendered by professionals and consultants
30.13	etc.
9815.1000	
9815.2000	Medical practitioners and consultants
9815.3000	Legal practitioners and consultants
9815.4000	Accountants and auditors
9815.5000	Management consultants
9815.6000	Technical, scientific, engineering consultants
9815.9000	Software or IT based system development consultants
3013.3000	Other consultants
	Strict Schooling
9816.0000	Services provided or rendered by pathological laboratories.
98.18	Services provided or rendered by specialized agencies.
9818.1000	Security agency
9818.2000	Credit rating agency
9818.3000	Market research agency
9818.9000	Other such agencies
98.19	Services provided or rendered by specified persons or
9819.1000	businesses.
9819.1100	Stockbrokers
9819.1200	Under writers
9819.1300	Indenters
9819.1400	Commission agents
9819.2000	Packers
9819.3000	Money exchanger
9819.4000	Rent a car
3013.4000	INCITE à CAI

Heading	Description
9819.5000	Prize bond dealers
9819.6000	Surveyors
9819.7000	Designers
9819.8000	Outdoor photographer
9819.9000	Art painter
9819.9100	Cable TV operators
9819.9200	Auctioneers
9819.9300	Public relations services
9819.9400	Management consultants
9819.9500	Technical testing and analysis service
9819.9090	Service provided by a registrar to an issue
	Others
98.20	Services provided or rendered by specialized workshops or
9820.1000	undertakings.
9820.2000	Auto-workshops
9820.3000	Workshops for industrial machinery construction and earth-moving
9820.4000	machinery or other special purpose machinery etc.
9820.9000	Workshops for electric or electronic equipments or appliances etc.
	including computer hardware
	Car washing or similar service stations.
	Other workshops
98.21	Services provided or rendered in specified fields.
9821.1000	Healthcare centres, gyms or physical fitness centres etc.
9821.2000	Indoor sports and games centres
9821.3000	Baby care centres
9821.4000	Body massage centres
9821.5000	Pedicure centres
9821.9000	Similar other centers
98.22	Services provided or rendered for specified purposes.
9822.1000	Fumigation services
9822.2000	Maintenance or cleaning services
9822.3000	Janitorial services
9822.4000	Dredging or desilting services
9822.9000	Other similar services
9823.0000	Franchise services
9824.0000	Construction services

### Chapter 99

### SPECIAL CLASSIFICATION PROVISIONS

### Notes.

- 1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3(a) and have over-riding effect on classifications made under Chapters 1 to 97.
- 2. Classification in Chapter 99 is subject to,-
  - (i) determination of eight digit classification under a tariff item in chapter 1 to 97;
  - (ii) determination of four digit classification under chapter 99 and fulfillment of conditions mentioned in the Chapter, Sub-chapters, Headings; and
  - (iii) such other conditions, limitations and restrictions as Federal Board of Revenue or the Federal Government may impose from time to time.
- 3. In case of sale or disposal of goods in violation of the prescribed condition, limitation or restriction, duty shall be recovered at the rates specified in Chapter 1 to 97 without prejudice to any other action required under the Customs Act, 1969.

### **SUB-CHAPTER-I**

### IMPORTS BY PRIVILEGED PERSONS, ORGANIZATIONS, AND OTHER DIGNITARIES.

### Note.

- 1. For the purpose of sub-chapter 1, the following conditions shall apply:
- (i) The importer shall make a declaration on the bill of entry for exemption claimed.
  - (ii) Any article other than a motor vehicle, sold or otherwise disposed of before the expiration of three years from its importation shall be liable to payment of customs duties, which would have been leviable at the time of importation.
  - (iii) A motor vehicle shall not be sold or otherwise disposed of in Pakistan without payment of customs duties, which would have been leviable at the time of importation as provided under the procedure prescribed therefor by the Board.

PCT	Description	CD (%)
CODE		
(1)	(2)	(3)
9901	Goods imported by various agencies of the United Nations under the United Nations (Privileges andImmunities) Act,1948(XX of 1948), as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9902	Goods imported by Diplomats/Embassies/ Consulates under the Diplomatic and Consular Privileges Act, 1972 (Act IX of 1972) as certified by the Ministry of Foreign Affairs, Government of Pakistan.	0
9903	Goods imported by privileged personnel/organizations under grant-in-aid agreements signed by the Economic Affairs Division (EAD) Government of Pakistan, duly concurred by the Federal Board of Revenue.	0
9904	Vehicles in CKD condition, imported by recognized local	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	manufacturer for supply to diplomat, diplomatic mission, privileged person (as per model rules) and organizations etc eligible to import duty free vehicles subject to the procedure laid down by the Board.	
9905	Household articles and personal effects including vehicles and goods for donation to projects established in Pakistan, imported by the rulers and following dignitaries of UAE and Qatar subject to the conditions mentioned below and the conditions mentioned in sub-chapter notes:- <u>Dignitaries of UAE</u>	0
	<ol> <li>H.H.Sheikh Khalifa Bin Zayed Al-Nahyan, Crown Prince of Abu Dhabi and Deputy Supreme Commander of UAE Armed Force.</li> <li>H.E.Sheikh Suroor Bin Mohammad Al-Nahyan, Chamberlain of the Presidential Court, Abu Dhabi.</li> <li>H.E.Sheikh Mohammad Bin Khalid Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>H.E. Sheikh Nahyan Bin Mubarak Al-Nahyan, Minister for Higher Education of the UAE and Member of the ruling family of Abu Dhabi.</li> <li>H.E.Sheikh Sultan Bin Hamdan Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>H.E.Sheikh Sultan Bin Hamdan Bin Zayed Al-Nahyan Chief of Staff of UAE Armed Forces.</li> <li>H.E.Sheikh Tahnoum Bin Mohammad Al-Nahyan, Member of the ruling family of Abu Dhabi.</li> <li>H.E. Sheikh Rashid Bin Khalifa Al-Makhtoum, Member of the ruling family of Dubai.</li> <li>H.H.Sheikh Sultan Bin Zayed Al-Nahyan, Deputy Prime Minister of the UAE.</li> <li>H.H.Sheikh Hamdan Bin Zayed Al-Nahyan, Minister of State for Foreign Affairs, Government of the United Arab Emirates.</li> <li>H.H. Sheikh Muhammad Bin Rashid Al Maktoum, Vice President, Prime Minister, Minister of Defence and Ruler of Dubai.</li> <li>H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance &amp; Industry, UAE.</li> <li>H.H. Sheikh Hamdan Bin Rashid Al-Maktoum, Deputy Ruler of Dubai, Minister of Finance &amp; Industry, UAE.</li> <li>H.H. Maj. Gen. Sheikh Ahmed Bin Rashid Al-Maktoum, Member of the Ruling Family of Dubai &amp; Head of Central Military Command.</li> <li>H.H. Maj. Gen. Sheikh Nahyan Bin Zayed, Member of the Ruling Family of Abu Dhabi and Commander of Royal Guard.</li> </ol>	

PCT	Description	CD (%)
CODE (1)	(2)	(3)
	Dignitaries of Qatar:  1. H.E. Shaikh Faisal Bin Thani Bin Jassim Al-Thani 2. H.E. Shaikh Ali Bin Abdullah Bin Thani Al-Thani. 3. H.E. Shaikh Abdullah Bin Jassim Bin Fahad Al-Thani. 4. H.E. Shaikh Mubarak Bin Khalifa Bin Saud Al-Thani 5. H.E. Shaikh Abdullah Bin Ali Bin Abdullah Al-Thani. 6. H.E. Shaikh Abdul Rahman Bin Nasser Bin Jassim Al-Thani 7. H.E.Shaikh Ali Bin Ahmed Al-Ahmed Al-Thani 8. H.E.Shaikh Faisal Bin Jassim Bin Faisal Al-Thani (i) A complete list of all vehicles showing name of the owner, details of imports and present custodian etc shall be provided by UAE/Qatar Ambassador. This information shall be provided by 31-7-2004 showing comprehensive positions as on 31-12-2003. (ii) The list shall be updated every six months i.e. on 31st July and 31st January to show status as on 1st July & 1st January. (iii) UAE/Qatar Rulers must make and disclose alternate arrangements for maintenance of their fleet by their employees and not by any Pakistani posing as their agents or authorized representatives. (iv) UAE/Qatar Embassy should undertake that no Pakistani will be allowed use of their duty free vehicles and that they will abide by the true spirit in which this concession is available to the UAE/Qatar Rulers. (v) In order to avail the duty concession, an exemption certificate to this effect shall be issued by the Ministry of	
9906	<ul> <li>(i) Goods imported under the President's Salary, Allowances and Privileges Act, 1975(Act LVIII of 1975).</li> <li>(ii) Goods imported under the Prime Minister's Salary, Allowances and Privileges Order,1975 (Act LIX of 1975).</li> <li>(iii) Goods imported under the Governor's Salary, Allowances and Privileges, Order,1975 (President's Order No.5 of 1975).</li> <li>(iv) Goods imported under the Acting Governer's (Allowance and Privileges) Order,1978 (President's Order No.19 of 1978).</li> <li>(v) Furniture, and spare parts in respect of official cars, river craft or air craft imported or purchased out of bond for the President, Prime Minister, Governor or Acting Governor.</li> </ul>	0

## SUB-CHAPTER-II IMPORT OF RELIEF GOODS, GIFTS, SAMPLES

(1)  9907 Goods imported for the President's Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are menat for free distribution amongst Afghan Refugees or for relief wrok and that the same would not be sold or otherwise disposed of without the prior approval of the Federal Board of Revenue  9908 Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of Health, that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service  9909 Articles, value of which does not exceed Rs.20,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.  9910 Samples of no commercial value imported by manufacturers subject to the following conditions:  a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of: (1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, prov	PCT CODE	Description	CD (%)
Goods imported for the President's Fund for Afghan Refugees Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are menat for free distribution amongst Afghan Refugees or for relief wrok and that the same would not be sold or otherwise disposed of without the prior approval of the Federal Board of Revenue  9908 Goods received as gift by Pakistani organizations from Church World Services or the Catholic Relief Services as are certified by the Ministry of Health, that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service  9909 Articles, value of which does not exceed Rs.20,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.  9910 Samples of no commercial value imported by manufacturers subject to the following conditions:- a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of: (1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency even if they consist wholly or partly of samples of the same kind or quality, provided the		(2)	(3)
Church World Services or the Catholic Relief Services as are certified by the Ministry of Health, that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service  9909 Articles, value of which does not exceed Rs.20,000/- per parcel, if imported through post or courier service as unsolicited gift parcel.  9910 Samples of no commercial value imported by manufacturers subject to the following conditions:- a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of: (1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than	9907	Goods imported for the President's Fund for Afghan Refugees. Bonafide relief goods donated for the Afghan Refugees through the Chief Commissioner or the Provincial Commissioner of the Afghan Refugees subject to a certificate from the Chief Commissioner for the Afghan Refugees that the imported goods or equipment are menat for free distribution amongst Afghan Refugees or for relief wrok and that the same would not be sold or otherwise disposed of without the prior approval of the Federal Board of Revenue	0
parcel, if imported through post or courier service as unsolicited gift parcel.  9910 Samples of no commercial value imported by manufacturers subject to the following conditions:- a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of: (1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than	9908	Church World Services or the Catholic Relief Services as are certified by the Ministry of Health, that these imports are made under agreements signed by the Government of Pakistan with the Church World Service and with the Catholic Relief Service	0
manufacturers subject to the following conditions:- a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of:  (1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than	9909	parcel, if imported through post or courier service as	0
9911 (i) Relief goods donated for free distribution among the 0	9910	manufacturers subject to the following conditions:- a) raw materials and products of such dimensions/ specifications that are useless except for purposes of demonstration; b) articles of non-precious materials affixed to cards or put up as samples in the manner usual in the trade provided that there is not more than one of each size or kind; c) raw materials and products, and articles thereof rendered useless, except for purposes of demonstration, by slashing, perforation, indelible marking or by any other effective method; d) products which cannot be put up as samples of no commercial value in accordance with clauses (a) to (c) and which consist of: (1) non-consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any other currency and provided there is not more than one sample of each kind or quality; and (2) consumable goods of an individual value not exceeding US\$ 100 or its equivalent in any currency even if they consist wholly or partly of samples of the same kind or quality, provided the quantity and the manner in which they are put up preclude their being used otherwise than as samples	0

PCT	Description	CD (%)
CODE		
(1)	(2)	(3)
	victims of natural disaster or other catastrophe, as are certified by the authorized officer of Federal/Provincial Government  (ii) Plant, machinery and equipment imported by way of donation for installation in the earthquake hit districts as certified by ERRA/National Disaster Management Authority.	

## SUB-CHAPTER III IMPORTS BY CHARITABLE, EDUCATIONAL, SCIENTIFIC INSTITUTIONS AND HOSPITALS.

### Note

For the purpose of sub-chapter III the expression:

- (i) "Charitable Institution" and "Charitable non-profit making institution" means an institution approved for the purpose of section 2(36C) of the Income Tax Ordinance, 2001;
- (ii) "Gifts or Donations" include goods other than vehicles of chapter 87 of the First Schedule to the said Act, donated by the donors residing abroad. However, ambulances received as gift or donation from abroad shall be eligible for the benefit provided that the same are imported as per Serial No. 116 of Customs General Order No.12 of 2002, dated the 15th June, 2002; and
- (iii) "Competent Authority" means:
  - (i) in case of educational and research institutions falling in the jurisdiction of the Federal Government, the Ministry of Education or Ministry of Science & Technology or any other relevant Ministry of the Federal Government;
  - (ii) in case of an institution falling within the jurisdiction of a Provincial Government, the Director of Education or Technical Education or Public

Institution or any other relevant authority of the Provincial Government; and

(iii) in case of a university recognized by the University Grants Commission, the Registrar of the University.

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9912	Following goods imported by Abdul Sattar Edhi Foundation and Bilques Edhi Foundation, subject to furnishing of a certificate by Maulana Abdul Sattar Edhi son of Haji Abdul Shakoor Edhi at the time of import of each consignment to the effect that the goods are meant for use by Edi Foundation or, as the case may be, by Bilquis Edhi Foundation. (In the case of goods at serial No. 14,15,16, the words "Edhi Foundation" or "as the case may be, Bilquis Edhi Foundation "are inscribed at some prominent place on the body of each vehicle, aeroplane or helicopter);  1. Butter oil(04.05)	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	<ol> <li>Rice(10.06)</li> <li>Grains(10.07)</li> <li>Cooking oil(Chapter 15)</li> <li>Vitamins(29.36)</li> <li>Hormones.(29.37)</li> <li>Pencillin (29.41)</li> <li>Medicaments(30.04)</li> <li>Waddings, guaze, bandages and similar articles (for example, dressings, adhesive plaster, poultices) impregnated or coated with pharmaceutical substances.(30.05)</li> <li>Pharmaceutical goods (30.06)</li> <li>Worn clothing(63.09)</li> <li>Wireless transmission apparatus (85.15)</li> <li>Wireless reception apparatus.(85.27)</li> <li>Ambulances.(87.03)</li> <li>Mobile radiological units(87.05)</li> <li>Helicopters, aeroplanes (88.02)</li> <li>Parts of helicopters and aeroplanes (Respective headings)</li> <li>Instruments and appliances used in medical or surgical sciences.(90.18)</li> <li>Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances, artificial parts of the body, hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability(90.21)</li> <li>Apparatus based on the use of X-rays for medical or surgical uses, control panels and desks, screens, examination or treatment tables, chairs and the like(90.22).</li> </ol>	
9913	Gifts or donations received by a charitable non-profit making hospital or institution, solely for the purpose of advancing the declared objectives of such hospital or institution, subject to the following conditions, namely:- (i) no condition is attached to the gift or donation by the donor and the receiving institution or hospital is at liberty to use the same in accordance with its declared objectives; and (ii) the receiving institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such gifts or donations will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been received and binds itself to pay the leviable duties in the event of a breach of the undertaking.	0
9914	Equipment, apparatus, reagents, disposables and spares, imported by: - (i) charitable non profit making institutions operating hospitals of fifty beds or more; and	0

PCT CODE	Description	CD (%)
	(2)	(3)
9915	(ii) hospitals run by the Federal Government or a Provincial Government,- Subject to the following conditions: -  (a) the importing institution or hospital furnishes an undertaking in writing to the respective Collector of Customs to the effect that such equipment, apparatus, reagents, disposable and spares will not be sold, utilized or disposed of otherwise than for the purpose for which the same have been imported and binds itself to pay the leviable duty and sales tax in the event of breach of the undertaking.  (b) the importing institution operating a hospital of fifty beds or more shall furnish a proof thereof to the satisfaction of the respective Collector of Customs.  Goods imported by or donated to non profit making educational and research institutions subject to the following conditions:  (i) the imported goods have an educational and scientific character;  (ii) the importing or receiving institutions are recognized,	0
	aided or run by the Federal Government or a Provincial Government, a City Government or a District Government; (iii) the importing or receiving institution shall produce a certificate from the competent authority that –  (a) goods of equivalent educational and scientific value are not produced in Pakistan; and  (b) the imported goods will be used exclusively under the control and responsibility of the importing or receiving institution.	

# SUB-CHAPTER-IV IMPORT OF REPLACEMENT GOODS

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9916	Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions:- (i)the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms; (ii) the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected;	Ō

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	(iii) the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract; (iv) if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.	

# SUB-CHAPTER-V IMPORTS MADE BY THE UNITS LOCATED IN EXPORTS PROCESSING ZONES (EPZ)

PCT CODE	Description	CD (%)
(1)	(2)	(3)
9917	Goods imported into and exported (except to tariff area of Pakistan) from the Export Processing Zones established under the Export Processing Zone Authority Ordinance, 1980 (IV of 1980) and any enactment relating to Gwadar Special Economic Zone, subject to such conditions, limitations and restrictions as the Federal Board of Revenue may impose from time to time.	0

### SUB-CHAPTER-VI TEMPORARY IMPORT OR EXPORT

PCT	Description	CD (%)
CODE (1)	(2)	(3)
9918	Machinery, equipment, apparatus, appliances, components, sub-components and parts not produced or manufactured in Pakistan which are re-imported by industrial concerns after having been exported and have not undergone any process outside Pakistan since their exportation. In case the machinery, equipment, apparatus, appliances, components, sub-components and parts have undergone any alterations, renovations, addition or repairs prior to their re-import into Pakistan, the cost incurred on such alterations, renovations, additions or repairs (excluding the element of freight and other incidentals) shall be liable to duty as leviable under its respective PCT heading determined at the time of original import provided the same was or were, as the case may be, exported under a contract of alteration, renovation, addition or repairs and that the supplier and the receiver as well as the make, model, weight and other specifications remain the same as were at the time of the original import.	0
9919	Goods mentioned below, imported temporarily for a period not exceeding 6 months into Pakistan with a view to subsequent exportation, subject to furnishing of bank guarantee or other security/guarantee as determined by	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	Federal Board of Revenue equivalent to customs duty chargeable at the rates specified in Chapter 1 to 97 of the lst Schedule to the Act for such goods and other taxes leviable thereon.  1. Packing material used or required to be used as external or internal covering of goods, or as holders of goods, or as holders on which goods rolled, wound or attached provided such material do not change their original shape or form. Packing material if imported filled, it may be re-exported empty, and if imported empty it may be re-exported filled.  2. Machinery and equipment for repair imported by manufacturer or authorized agents based in Pakistan, representing foreign manufacturers duly registered with the Sales Tax Authorities, having in house facility for repair, Refurbishment or value addition of machinery.  3. Professional equipment imported by scientists, IT experts, technicians, doctors, engineers, etc. either imported in their own name or in the name of the company in Pakistan for which these are imported.  4. Tubes or cops of metal plastic or other durable material which are imported wrapped with yarn.  5. Goods imported for demonstration, display, test or trial purposes.  6. Dry fruits imported from Afghanistan.	(e)
9920	Goods mentioned below, imported temporarily into Pakistan with a view to subsequent exportation, subject to furnishing of undertaking/bond by the importers as well as their sponsoring Ministry/ Department/ Embassy:  1. Excavation equipment and consumable stores imported by a foreign archaeological mission to whom a license for archaeological excavation has been granted by the Federal Government or a Provincial Government.  2. Scientific and educational equipment imported for Scientific, educational or cultural seminars in Pakistan on the recommendation of the concerned Ministry.  3. Goods imported for display at international or single country exhibition organized by foreign missions or imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.  4. Machinery imported by the representatives of foreign commercial firms for demonstration purposes imported by or through the Ministry of Commerce or the Ministry of Foreign Affairs.  5. Equipment and materials imported by foreign nationals such as journalists, press photographers, members of television teams, broadcasting units and film companies subject to endorsement on their passports. The duties shall be charged if such importer fails to prove their reexport at the time of departure.  6. Equipment, materials and special food stuff imported by	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	mountaineering expeditions. In case the equipment and material is not exported the expeditions may donate such equipment and produce a certificate from the Secretary of that club to the effect that the equipment and material so imported has been donated by that expedition to that club. Special food stuff can however, be consumed by them.	
9921	Container for transportation of cargo (PCT No.86.09) if imported by the shipping companies for use on board the ships and for transportation of cargo to and from inland container depots or container freight stations subject to the furnishing of indemnity bond by the shipping lines, equal to the amount of duty and taxes to the respective Collector of Customs. The indemnity bond is to be discharged on receipt of proof of export of the containers.	0
9922	Ship spares, stores and equipment imported for use in ships registered in Pakistan under the Merchant Shipping Act, 1923 (XXI of 1923) subject to the condition that the importer satisfies the respective Collector of Customs that the items imported would be used by such vessels.	0

## SUB-CHAPTER-VII MISCELLANEOUS

PCT	Description	CD (%)
CODE	(0)	(0)
(1)	(2)	(3)
9923	Currency Notes, unused stamps	0
9924	Eye cornea	0
9925	Artificial kidneys, hemodialysis machines, hemodialyzers, A.V. fistula needles, hemodialysis fluids & powder, blood tubing tines for dialysis, reverse osmosis plants for dialysis, double lumen catheter for dialysis, catheters for renal failure patients, peritoneal dialysis solution and cardiac catheters.	0
9926	Machinery and equipment, not manufactured locally, namely navigational equipment, fish finders, storage and handling equipment, if imported by fish farming or catching stage operators, who will enjoy the status of indirect exporters.	0
9927	Pharmaceutical raw materials if imported for manufacture of contraceptives in accordance with the input out put ratios determined by the Directorate of Input Output Coefficient Organization. Contraceptives and accessories thereof.	0
9928	Omitted.	
9929	Goods mentioned below if imported in accordance with the conditions and procedures laid down in Import and Export of Gold, Gold Jewellery and Gemstones Order, 2001 as amended from time to time, notified vide Ministry of Commerce's SRO 266(I)/2001 dated 7th May, 2001.	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	ii) Pearls ii) Gold iii) Un-cut precious and semi preceious stones iv) Polished semi precious stones v) Jewelry casting powder vi) Moulding rubber vii)Injection wax viii)Jewelry casting machines and assessories ix) Rhodium-plating solution concentrate x) Bright and chrome lacquering solution xi) Steel balls and pins (different sizes) used for polishing. xii) Diamond cutting tools (different sizes) xiii) Alloys of silver copper and sinc for mixing in 24 ct. gold xiv) Mounts and findings of gold, silver and platinum jewelry.	
9930	Any goods, including vehicles, specified in the First schedule to the Customs Act, 1969 (IV of 1969) imported by Federal/Provincial/ Local Government Departments, Muncipal bodies and Development authorities subject to the condition that the goods are donoted to the importers for use in an approved foreign grant funded project under a proper grant relating to Capital Aid-Technical Assistant Agreement signed between the Government of Pakistan and a foreign government or agency subject to concurrence of the Federal Board of Revenue.	0
9931	Ground handling equipments, service and operation vehicles, catering equipment and fuel trucks not manufacted locally, imported by domestic airlines or by any other service company to which a licence has been issued by the Civil Aviation Authority for such purposes.	0
9932	Heing, zeera and other medicnal herbs, if imported temporarily into Pakistan from Afghanistan with a view to subsequent exportation.	0
9933	Omitted.	
9934	Omitted.	
9935	Omitted.	
9936	Omitted.	
9937	Folowing items relating to disabled persons:- (1) Wheel chairs. (2) Artificial human parts. (3) Hearing aids (all types and kinds) (4) Hearing assessment equipment:(i) audio meters (ii) tympanometer(iii) ABR(iv) Oto acoustic emission (5) Cochlear implants system. (6) Asociated devices and materials: (i) Hearing aid batteries # 675, 13,10,5,312.(ii) 2 pin and 3 pin cords(iii) Ear mold material (iv) Soft/hard mold fabrication material (v) Ear impression taking material (vi) Manufacturing equipment related to above items. 7) Hearing impairment/deaf related:(i) Printed material (ii)	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	Software (iiii)Computer cards (8) Programming software and hardware. (9) Items used for rehabilitation of blind persons: (i) Sixer & eighter for Braille writing(ii) Braille board for alphabet writing(iii) 4/6/9/27/36 Liner frames. (iv) Perkins brailler machine(v) Mathematics slates for blind(vi) Abacus frames (maths) (vii) White cane (viii) Thermofoam duplicating machine(ix) Manila paper for duplication(x) Every card for brail writing (xi) Magnifier glasses for low vision (xii) Brail printing press.	
9938	Following cardiology/cardiac surgery, Neurovascular, Electrophysiology, Endosurgery, Endoscopy, Oncology, Urology, Gynaecology disposables and other equipment:-  A. ANGIOPLASTY PRODUCTS:  1. Coronary Artery Stents.  2. Drugs Eluting Coronary Artery Stents.  3. Coronary Artery Dilatation Catheters (Balloons).  4. PTCA Guide Wires.  5. PTCA Guiding Catheters.  6. Inflation Devices/Priority Packs.  B. ANGIOGRAPHY PRODUCTS:  1. Angiography Catheters.  2. Sheaths.  3. Guide Wires  4. Contrast Lines  5. Pressure Lines  6. Mannifolds  C. CONTRAST MEDIA FOR ANGIOGRAPHY/ ANGIOLPASTY:  1. Angiography Accessories.  2. ASD Closure Devices  3. ASD Delivery Systems  4. VSD Closure Devices  5. VSD Delviery System  6. Guide Wires  7. Sizing Balloons  8. Sizing Plates.  9. PDA Closure Devices  10. PDA Delivery Systems  D. TEMPROARY PACEMAKERS (with Leads, Connectors & accessories)  E. PERMANENT PACEMAKERS (with Leads, Connectors & accessories)  F. HEART FAILURE DEVICES (with Leads, Connectors & accessories)  G. IMPLANTABLE CARDIOVERTER DEFIBRILATORS (with Leads, Connectors & accessories)	0

PCT CODE	Description	CD (%)
(1)	(2)	(3)
	2. Electrophysiology Cables	(-)
	3. Electrophysiology Connectors	
	I. LEAR CARDIOLOGY PRODUCTS	
	Radioactive isotopes	
	2. Cold Kits (Cardioloite MAA, DTPA, etc)	
	J <u>CARDICE SURGERY PRODUCTS.</u>	
	1. Oxygenators	
	2. Cannulas	
	3. Prosthetic Heart Valves	
	4. Luminal Shunts for Heart Surgery	
	5. Artificial Limbs and Appliances.	
	K. EQUIPMENT	
	Cardiac Angiography Machine	
	2. Echocardiography Machine	
	3. ETT Machine	
	4. Gamma Camera for Nuclear Cardiology Studies.  L. PERIPHERAL INTERVENTIONS EQUIPMENT	
	Disposables and other equipment for peripheral	
	interventions including:	
	Stents (including carotid and wall stents), Balloons,	
	sheaths, catheters, Guide wires, Filter wires, Coils,	
	Needles, Valves (including rotating homeostatic valves,	
	connecting cables, inflation devices adaptors.	
9939	Diagnostic kits for HIV and Hepatitis	0
9940	Omitted.	
9941	Following goods donated to municipal authorities including	0
	development authorities subject to the condition that the	
	goods shall not be sold or otherwise disposed off within a	
	period 10 years of imports without prior approval of the	
	CBR and payment of customs duties and taxes leviable at	
	the time of import.	
	1. Ambulances (8702.1090, 8702.9090, 8703.2390,	
	8703.2400, 8703.3290, 8703.3300, 8703.9000)	
	2. Fire fighting vehicles (PCT 8705.3000)	
	3. Waste disposal trucks (PCT 8704.2200, 8704.2300) 4. Incinerators for disposal waste management	
	4. Incinerators for disposal waste management (8417.8000)	
	5. Motorized sweepers (PCT 8479.8990)	
	6. Brake down lorries (PCT 8705.9000)	
	7. Special purpose vehicles for the maintenance of street	
	lights and overhead cables (8705.9000)	
	8. Snow ploughs (PCT 8430.2000)	
9942	The re-rollable scrap having width not exceeding 1000	0
	mm with thickness 6 mm and above and a length not	
	exceeding 2.5 meters, consisting of mill rejects and crop	
	ends of ingots, billets, slabs, blooms and including cuttings	
	of sheets and plates, pipes and bars whether in pieces or	
	in rolled strips, cuttings of ships plates, used and pitted	
	rails and girders, whereas in case of girders and pipes	
	length shall be 1.5 meter.	