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

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

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
4201.0000		Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	20
42.02		Trunks, suit- cases, vanity- cases, executive- cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling- bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping- bags, wallets, purses, map- cases, cigarette- cases, tobacco- pouches, tool bags, sports bags, bottle- cases, jewellery boxes, powder- boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
		- Trunks, suit- cases, vanity- cases, executive- cases, brief cases, school satchels and similar containers:	
		With outer surface of leather or of composition leather:	
4202.1120		Suit-cases, of leather or composition leather	25
4202.1190		Other	25
		 - With outer surface of plastics or of textile materials: 	
4202.1210		 Travelling bags of plastics or textile materials 	25
4202.1220		Suit cases of plastics or textile materials	25
4202.1290		Other	25
4202.1900		Other	25
		- Handbags, whether or not with shoulder strap, including those without handle:	
4202.2100		With outer surface of leather or of composition leather	25
4202.2200		With outer surface of plastic sheeting or of textile materials	25
4202.2900		Other	25
		- Articles of a kind normally carried in the pocket or in the handbag:	
4202.3100		- With outer surface of leather or of composition leather	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
4202.3200		With outer surface of plastic sheeting or of textile materials	25
4202.3900		Other	25
		- Other:	
4202.9100		 - With outer surface of leather or of composition leather 	25
4202.9200		 - With outer surface of plastic sheeting or of textile materials 	25
4202.9900		Other	25
42.03		Articles of apparel and clothing accessories, of leather or of composition leather. - Articles of apparel:	
4203.1010		Jackets, leather or of composition leather	25
4203.1020		Trouser leather	25
4203.1030		Coats, leather or of composition leather	25
4203.1090		Other	25
		- Gloves, mittens and mitts:	
4203.2100		Specially designed for use in sports	25
		Other:	-
4203.2910		Gloves leather fancy	25
4203.2920		Gloves leather industrial	25
4203.2930		Mittens and mitts of leather	25
4203.2990		Other	25
4203.3000		- Belts and bandoliers	25
4203.4000		- Other clothing accessories	25
[42.04]			
42.05		Other articles of leather or of composition leather.	
		 Of a kind used in machinery or mechanical appliances or for other technical uses: 	
4205.0011		Belting conveyor	5
4205.0012		Belting machine	5
4205.0013		Belting transmission	5
4205.0014		Gas kits of leather	5
4205.0015		Hosepiping leather	5
4205.0016		Pickers leather	5
4205.0017		Washer leather	5
4205.0019		Other	5
4205.0090		Other	20
4206.0000		Articles of gut (other than silk- worm gut), of goldbeater's skin, of bladders or of tendons.	20

Furskins and artificial fur; manufactures thereof

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

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
43.01		Raw furskins (including heads,tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	
4301.1000		 Of mink, whole, with or without head, tail or paws 	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
4301.3000		- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	5
4301.6000		- Of fox, whole, with or without head, tail or paws	5
4301.8000		- Other furskins, whole, with or without head, tail or paws	5
4301.9000		- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	5
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	
		- Whole skins, with or without head, tail or paws, not assembled:	
4302.1100		Of mink	5
		Other:	
4302.1910		 Leather shearling-finished leather with wool 	0
4302.1990		Other	5
4302.2000		- Heads, tails, paws and other pieces or cuttings, not assembled	5
4302.3000		- Whole skins and pieces or cuttings thereof, assembled	5
43.03		Articles of apparel, clothing accessories and other articles of furskin.	
4303.1000		- Articles of apparel and clothing accessories	25
4303.9000		- Other	0
4304.0000		Artificial fur and articles thereof.	0

Section IX

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

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover:

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).
- 2.- In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- 3.- Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

- 4.- Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- 5.- Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- 6.- Subject to Note 1 above and except where the context otherwise requires, any reference to" wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

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

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui- Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
4401.1000		- Fuel wood, In logs, In billets In twigs, faggots or In similar forms	0
		- Wood in chips or particles:	
4401.2100		Coniferous	0
4401.2200		Non-coniferous	0
		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	
4401.3100		Wood pellets	0
4401.3900		Other	0
44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
4402.1000		- Of bamboo	0
4402.9000		- Other	0
44.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
4403.1000		- Treated with paint, stains, creosote or other preservatives	0
4403.2000		- Other, coniferous	0
		- Other, of tropical wood specified in Subheading Note 2 to this Chapter:	
4403.4100		Dark Red Meranti, Light Red Meranti and Meranti Bakau	0
		Other:	
4403.4910		 Sawlogs and veneer logs of non- coniferous species 	0
4403.4990		Other	0
		- Other:	
4403.9100		Of oak (Quercus spp.)	0
4403.9200		Of beech (<i>Fagus spp</i> .)	0
4403.9900		Other	0
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking- sticks, umbrellas, tool handles or the like;chipwood and the like.	
4404.1000		- Coniferous	0
4404.2000		- Non- coniferous	0
4405.0000		Wood wool; wood flour.	0

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
44.06		Railway or tramway sleepers (cross- ties) of wood.	
4406.1000		- Not impregnated	0
4406.9000		- Other	0
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or end- jointed, of a thickness exceeding 6 mm.	
4407.1000		- Coniferous	0
		- Of tropical wood specified in Subheading Note <u>2</u> to this Chapter:	
4407.2100		Mahogany (Swietenia spp.)	0
4407.2200		Virola, Imbuia and Balsa	0
4407.2500		Dark Red Meranti, Light Red Meranti and Meranti Bakau	0
4407.2600		White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0
4407.2700		Sapelli	0
4407.2800		Iroko	0
4407.2900		Other	0
		- Other:	
4407.9100		Of oak (Quercus spp.)	0
4407.9200		Of beech (<i>Fagus spp.)</i>	0
4407.9300		Of maple (<i>Acer spp</i> .)	0
4407.9400		Of cherry (<i>Prunus spp</i> .)	0
4407.9500		Of ash (Fraxinus spp.)	0
4407.9900		Other	0
44.08		Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end- jointed, of a thickness not exceeding 6 mm.	
4408.1000		- Coniferous	15
		- Of tropical wood specified in Subheading Note <u>2</u> to this Chapter:	
4408.3100		Dark Red Meranti, Light Red Meranti and Meranti Bakau	15
4408.3900		Other	15
		- Other:	
4408.9010		Wood slate	5
4408.9090		Other	15

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V- jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end- jointed.	
4409.1000		- Coniferous	15
		- Non-coniferous :	
4409.2100		of bamboo	15
4409.2900		Other	15
44.10		Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
		- Of wood :	
4410.1100		Particle board	15
		Oriented strand board (OSB):	
4410.1210		Unworked or not further worked than sanded	15
4410.1290		Other	15
4410.1900		Other	15
4410.9000		- Other	15
44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
		- Medium density fibreboard (MDF) :	
4411.1200		Of a thickness not exceeding 5 mm	20
4411.1300		Of a thickness exceeding 5 mm but not exceeding 9 mm	20
4411.1400		Of a thickness exceeding 9 mm	20
		- Other :	
4411.9200		Of a density exceeding 0.8 g/cm ²	20
		Of a density exceeding 0.5 g/cm ² but not exceeding 0.8 g/cm ² :	
4411.9310		Not mechanically worked or surface covered	20
4411.9390		Other	20
4411.9400		Of a density not exceeding 0.5 g/cm ²	20

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
44.12		Plywood, veneered panels and similar laminated wood.	
4412.1000		- Of bamboo	20
		- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness :	
4412.3100		With at least one outer ply of tropical wood specified in Subheading Note <u>2</u> to this Chapter	20
4412.3200		Other, with at least one outer ply of non-coniferous wood	20
4412.3900		Other	20
		- Other :	
4412.9400		Blockboard, laminboard and battenboard	20
4412.9900		Other	20
4413.0000		Densified wood, in blocks, plates, strips or profile shapes.	0
4414.0000		Wooden frames for paintings, photographs, mirrors or similar objects.	20
44.15		Packing cases, boxes, crates, drums and similar packings, of wood; cable- drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	
4415.1000		- Cases, boxes, crates, drums and similar packings; cable- drums	20
4415.2000		- Pallets, box pallets and other load boards; pallet collars	20
4416.0000		Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	20
44.17		Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	
4417.0010		Boot and shoe lasts	20
4417.0020		Other	20
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
4418.1000		- Windows, French windows and their frames	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
4418.2000		- Doors and their frames and thresholds	20
4418.4000		- Shuttering for concrete constructional work	20
4418.5000		- Shingles and shakes	20
4418.6000		- Posts and beams	20
		- Assembled flooring panels :	
4418.7100		For mosaic floors	20
4418.7200		Other, multilayer	20
4418.7900		Other	20
		- Other:	
4418.9010		Flouring panels	20
4418.9090		Other	20
4419.0000		Tableware and kitchenware, of wood.	20
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
4420.1000		- Statuettes and other ornaments, of wood	20
		- Other:	
4420.9010		Jewellery boxes	20
4420.9020		Wood marquetry and inlaid wood	20
4420.9090		Other	20
44.21		Other articles of wood.	
4421.1000		- Clothes hangers	20
		- Other:	
4421.9010		Bobbins	20
4421.9020		Cops	20
4421.9030		Spools	20
4421.9040		Reels	20
4421.9090		Other	20

Cork and articles of cork

Note.

- 1.- This Chapter does not cover :
 - (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	
4501.1000		- Natural cork, raw or simply prepared	5
4501.9000		- Other	5
4502.0000		Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp- edged blanks for corks or stoppers).	5
45.03		Articles of natural cork.	
4503.1000		- Corks and stoppers	10
4503.9000		- Other	10
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
		- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:	
4504.1010		Impregnated cork sheets	5
4504.1090		Other	20
4504.9000		- Other	20

Chapter 46

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

Notes.

1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

- 2.- This Chapter does not cover :
 - (a) Wall coverings of heading 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
- 3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
		 Mats, matting and screens of vegetable materials : 	
4601.2100		Of bamboo	20
4601.2200		Of rattan	20
4601.2900		Other	20
		- Other:	
4601.9200		Of bamboo	20
4601.9300		Of rattan	20
4601.9400		Of other vegetable materials	20
4601.9900		Other	20
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	
		- Of vegetable materials :	
4602.1100		Of bamboo	20
4602.1200		Of rattan	20
4602.1900		Other	20
4602.9000		- Other	20

Section X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapter 47

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

Note.

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

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
4701.0000		Mechanical wood pulp.	0
4702.0000		Chemical wood pulp, dissolving grades.	0
47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.	
		- Unbleached:	
4703.1100		Coniferous	0
4703.1900		Non-coniferous	0
		- Semi- bleached or bleached:	
4703.2100		Coniferous	0
4703.2900		Non-coniferous	0
47.04		Chemical wood pulp, sulphite, other than dissolving grades.	
		- Unbleached:	
4704.1100		Coniferous	0
4704.1900		Non-coniferous	0
		- Semi- bleached or bleached:	
4704.2100		Coniferous	0
4704.2900		Non-coniferous	0
4705.0000		Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0
47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	
4706.1000		- Cotton linters pulp	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
4706.2000		- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0
4706.3000		- Other, of bamboo	0
		- Other:	
4706.9100		Mechanical	0
4706.9200		Chemical	0
4706.9300		Obtained by a combination of mechanical and chemical processes	0
47.07		Recovered (waste and scrap) paper or paperboard.	
		- Unbleached kraft paper or paperboard or corrugated paper or paperboard:	
4707.1010		In pressed bundles	0
4707.1090		Other	20
		- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass:	
4707.2010		In pressed bundles	0
4707.2090		Other	20
		- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter):	
4707.3010		In pressed bundles	0
4707.3090		Other	20
		- Other, including unsorted waste and scrap:	
4707.9010		In pressed bundles	0
4707.9090		Other	20

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

- 1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).
- 2.- This Chapter does not cover :
 - (a) Articles of Chapter 30;
 - (b) Stamping foils of heading 32.12;
 - (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

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

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

- (a) containing 10% or more of fibres obtained by a mechanical or chemimechanical process,and
 - 1. weighing not more than 80 g/ m^2 , or
 - 2. coloured throughout the mass; or
- (b) containing more than 8% ash, and
 - 1. weighing not more than 80 g/ m², or
 - 2. coloured throughout the mass; or

- (c) containing more than 3% ash and having a brightness of 60% or more; or
- (d) containing more than 3% but not more than 8 % ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa · m²/g; or
- (e) containing 3% ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa· m²/g.

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

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

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

- 6.- In this Chapter "kraft paper and paperboard" means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.
- 7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.
- 8.- Headings 48. 01 and 48.03 to 48. 09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
 - (a) in strips or rolls of a width exceeding 36 cm; or
 - (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.
- 9.- For the purposes of heading 48.14, the expression "wallpaper and similar wall coverings" applies only to:
 - (a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:
 - Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;
 - (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;
 - (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or
 - (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;
 - (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

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

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

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

Subheading Notes.

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

Weight g/m ²	Minimum Mullen Busting strength KPa
	222
115	393
125	417
200	637
300	824
400	961

- 2.- For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:
 - (a) Having a Mullen burst index of not less than 3.7 kPa.m²/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.
 - (b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimur	n tear mN	Minimum	tensile kN/m
	Machine	Machine	Cross	Machine
	direction	direction	Direction	direction
		plus cross		plus cross
		direction		direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	12,30	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

- 3.- For the purposes of subheading 4805.11, "semi- chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50% relative humidity, at 23 °C.
- 4.- Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical pulping process, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/ g/m² at 50% relative humidity, at 23 °C.
- 5.- Subheadings 4805. 24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non- recovered pulp. These products have a Mullen burst index of not less than 2 kPa· m²/ g.
- 6.- For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m²/g.
- 7.- For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
4801.0000		Newsprint, in rolls or sheets	5
48.02		Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch- cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48. 01 or 48.03; hand- made paper and paperboard.	
4802.1000		- Hand- made paper and paper board	20
4802.2000		- Paper and paperboard of a kind used as a base for photo- sensitive, heat- sensitive or electro- sensitive paper or paperboard	5
4802.4000		- Wallpaper base	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
4802.5400		Weighing less than 40 g/ m ² :	20
		Weighing 40 g/ m ² or more but not more than 150 g/ m ² , in rolls:	
4802.5510		Printing paper	20
4802.5520		Poster paper	20
4802.5530		Graph paper	20
4802.5540		Bond paper	20
4802.5590		Other	20
4802.5600		Weighing 40 g/ m ² or more but not more than 150 g/ m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297mm in the unfolded state	20
4802.5700		Other, weighing 40 g/ m² or more but not more than 150 g/ m²	20
		Weighing more than 150 g/ m ² :	
4802.5810		Art paper	20
4802.5830		Card board	20
4802.5850		Art card	20
4802.5890		Other	20
		- Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process :	
4802.6100		In rolls:	20
4802.6200		 - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state: 	20
		Other:	
4802.6910		Carbonising base paper	5
4802.6990		Other	20
4803.0000		Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface- coloured, surface- decorated or printed, in rolls or sheets.	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
		- Kraftliner:	
4804.1100		Unbleached	20
4804.1900		Other	20
		- Sack kraft paper:	
4804.2100		Unbleached	15
4804.2900		Other	15
		- Other kraft paper and paperboard weighing 150 g/m2 or less:	
4804.3100		Unbleached	20
4804.3900		Other	20
		- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2:	
4804.4100		Unbleached	20
4804.4200		Bleached uniformly throughout the mass and of which more than 95 % byweight of the total fibre content consists of wood fibres obtained by a chemical process	20
4804.4900		Other	20
		- Other kraft paper and paperboard weighing 225 g/m2 or more:	
4804.5100		Unbleached	20
4804.5200		Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	20
4804.5900		Other	20
48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	
		- Fluting paper:	
4805.1100		Semi-chemical fluting paper	20
4805.1200		Straw fluting paper	20
4805.1900		Other	20
		- Testliner (recycled liner board) :	
4805.2400		Weighing 150 g/ m ² or less	20
4805.2500		Weighing more than 150 g/ m ²	20
4805.3000		- Sulphite wrapping paper	10
4805.4000		- Filter paper and paperboard	10

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
4805.5000		- Felt paper and paperboard	20
		- Other:	
		Weighing 150 g/ m ² or less:	
4805.9110		 Having di-electric strength not less than .5 Kv per milimeter 	5
4805.9190		Other	20
		Weighing more than 150 g/ m ² but less than 225 g/ m ² :	
4805.9210		 Having di-electric strength not less than .5 Kv per milimeter 	5
4805.9290		Other	20
		Weighing 225 g/ m ² or more:	
4805.9310		Having di-electric strength not less than .5 Kv per milimeter	5
4805.9390		Other	20
		papers, tracing papers and glassine and other glazed transparent or translucent papers,in rolls or sheets.	
4806.1000		- Vegetable parchment	20
4806.2000		- Greaseproof papers	20
4806.3000		- Tracing papers	20
		- Glassine and other glazed transparent or translucent papers:	
4806.4010		Glassine	20
4806.4090		Other	20
4807.0000		Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets.	20
48.08		Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets,other than paper of the kind described in heading 48.03.	
4808.1000		- Corrugated paper and paperboard, whether or not perforated	25
4808.4000		- Kraft paper, creped or crinkled, whether or not embossed or perforated	25
4808.9000		- Other	25

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
48.09		Carbon paper, self- copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	
4809.2000		- Self- copy paper	10
4809.9000		- Other	20
48.10		Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface- coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size.	
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi- mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
		In rolls:	
4810.1310		Art paper	20
4810.1320		Writing paper, coated or impregnated	20
4810.1390		Other	20
4810.1400		 - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state 	20
		Other:	
4810.1910		Writing paper	20
4810.1990		Other	20
		- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi- mechanical process:	
4810.2200		Light-weight coated paper	20
4810.2900		Other	20
		- Kraft paper and paperboard, other than that of a kind use for writing, printing or other graphic purposes:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
4810.3100		Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less	20
4810.3200		Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2	20
4810.3900		Other	20
		- Other paper and paperboard:	
4810.9200		Multi-ply	25
4810.9900		Other	25
48.11		Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface- coloured, surface- decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	
4811.1000		- Tarred, bituminised or asphalted paper and paperboard	15
		- Gummed or adhesive paper and paperboard:	
4811.4100		Self-adhesive	10
4811.4900		Other	25
		- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.5100		Bleached, weighing more than 150 g/m2 Other:	25
4811.5910		Thermal fax paper	15
4811.5920		Volatile corrosive inhobitor (VCI) paper	5
4811.5930		 Floor coverings on a base of paper or of paperboard, whether or not cut to size 	25
4811.5990		Other	20
		- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:	
4811.6010		Wax paper	20
4811.6020		Floor coverings on a base of paper or of paperboard, whether or not cut to size	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
4811.6090		Other	20
4811.9000		- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	25
4812.0000		Filter blocks, slabs and plates, of paper pulp.	15
48.13		Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
		- In the form of booklets or tubes:	
4813.1010		In the form of booklets	25
4813.1020		In the form of tubes	25
4813.2000		- In rolls of a width not exceeding 5cm	25
4813.9000		- Other	25
48.14		Wallpaper and similar wall coverings; window transparencies of paper.	
4814.2000		- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design- printed or otherwise decorated layer of plastics	25
4814.9000		- Other	25
[48.15]			
48.16		Carbon paper, self- copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
4816.2000		- Self- copy paper	15
4816.9000		- Other	15
48.17		Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	
4817.1000		- Envelopes	25
4817.2000		- Letter cards, plain post- cards and correspondence cards	25
4817.3000		- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
48.18		Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
4818.1000		- Toilet paper	25
4818.2000		- Handkerchiefs, cleansing or facial tissues and towels	25
4818.3000		- Tablecloths and serviettes	25
4818.5000		 Articles of apparel and clothing accessories 	20
4818.9000		- Other	5
48.19		Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	
4819.1000		- Cartons, boxes and cases, of corrugated paper or paperboard	25
4819.2000		- Folding cartons, boxes and cases, of non corrugated paper or paperboard	25
4819.3000		- Sacks and bags, having a base of a width of 40 cm or more	25
4819.4000		- Other sacks and bags, including cones	25
4819.5000		- Other packing containers, including record sleeves	25
4819.6000		- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	25

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
48.20		Registers, account books, note books, order books, receipt books,letter pads, memorandum pads, diaries and similar articles, exercise books, blotting- pads, binders (loose- leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	
		- Registers, accounts books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:	
4820.1010		Note books, order books and receipt books	25
4820.1020		Diaries	25
4820.1090		Other	25
4820.2000		- Exercise books	25
4820.3000		- Binders (other than book covers), folders and file covers	25
4820.4000		- Manifold business forms and interleaved carbon sets	25
4820.5000		- Albums for samples or for collections	25
4820.9000		- Other	25
48.21		Paper or paperboard labels of all kinds, whether or not printed.	
		- Printed:	
4821.1010		Paper graphics of a kind used for decoration for vehicles of heading 87.11	25
4821.1020		Paper graphics of a kind used for decoration for vehicles of heading 8701.9020	25
4821.1030		Other for motor cars and vehicles	25
4821.1040		Printed labels of paper	0
4821.1090		Other	25
4821.9000		- Other	25
48.22		Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	
4822.1000		- Of a kind used for winding textile yarn	25
4822.9000		- Other	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
48.23		Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	
4823.2000		- Filter paper and paperboard	20
4823.4000		- Rolls, sheets and dials, printed for self- recording apparatus	15
		- Trays, dishes, plates, cups and the like, of paper or paperboard:	
4823.6100		Of bamboo	25
4823.6900		Other	25
4823.7000		- Moulded or pressed articles of paper pulp	25
		- Other:	
4823.9010		Cards for jacquard machines	5
4823.9020		Patterns, design cards for textile and leather garments	5
4823.9030		Diamond dotted paper	5
4823.9040		Double side adhesive tapes	5
4823.9090		Other	25

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

- 1.- This Chapter does not cover :
 - (a) Photographic negatives or positives on transparent bases (Chapter 37);
 - (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
 - (c) Playing cards or other goods of Chapter 95; or
 - (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.
- 2.- For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.
- 3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than

one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

- 4.- Heading 49.01 also covers:
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

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

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
4901.1000		- In single sheets, whether or not folded	10
		- Other:	
4901.9100		 - Dictionaries and encyclopaedias, and serial instalments thereof 	0
		Other:	
4901.9910		Holy Quran(Arabic text with or without translation)	0
4901.9990		Other	0
49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
4902.1000		- Appearing at least four times a week	0
4902.9000		- Other	0
4903.0000		Children's picture, drawing or colouring books.	0
4904.0000		Music, printed or in manuscript, whether or not bound or illustrated.	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
49.05		Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	
4905.1000		- Globes	5
		- Other:	
4905.9100		In book form	5
4905.9900		Other	5
4906.0000		Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand- written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	5
4907.0000		Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp- impressed paper; banknotes, cheque forms; stock, share or bond certificates and similar documents of title.	5
49.08		Transfers (decalcomanias).	
4908.1000		- Transfers (decalcomanias), vitrifiable	5
4908.9000		- Other	20
4909.0000		Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	25
4910.0000		Calendars of any kind, printed, including calendar blocks.	25
49.11		Other printed matter, including printed pictures and photographs.	
4911.1000		- Trade advertising material, commercial catalogues and the like	5
		- Other:	
4911.9100		Pictures, designs and photographs	10
4911.9900		Other	10

Section XI

TEXTILES AND TEXTILE ARTICLES

- 1.- This Section does not cover:
 - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
 - (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
 - (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06
 - (f) Sensitised textiles of headings 37.01 to 37.04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (I) Articles of textile materials of heading 42.01 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric(Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
 - (v) Articles of Chapter 97.
- 2.- (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

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

- (B) For the purposes of the above rule:
 - (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
- 3.- (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
 - (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
 - (d) Of coir, consisting of three or more plies;
 - (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
 - (f) Reinforced with metal thread.
 - (B) Exceptions:
 - (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
 - (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
 - (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
 - (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
 - (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

- 4.- (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:
 - (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
 - (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
 - (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.
 - (B) Exceptions:
 - (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
 - (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
 - (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
 - (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
- 5.- For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:
 - (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
 - (b) Dressed for use as sewing thread; and
 - (c) With a final "Z" twist.
- 6.- For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyester......53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon......27 cN/tex.

- 7.- For the purposes of this Section, the expression "made up" means:
 - (a) Cut otherwise than into squares or rectangles;
 - (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
 - (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
 - (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
 (e) Cut to size and having undergone a process of drawn thread work:
 - (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
 - (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.
- 8.- For the purposes of Chapters 50 to 60:
 - (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
 - (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.
- 9.- The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.
- 10.- Elastic products consisting of textile materials combined with rubber threads are classified in this Section.
- 11.- For the purposes of this Section, the expression "impregnated" includes "dipped".
- 12.- For the purposes of this Section, the expression "polyamides" includes "aramids".
- 13.- For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.
- 14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

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

(a) Unbleached yarn

Yarn which:

- has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.
 Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for

example, titanium dioxide). (b) Bleached yarn

Yarn which:

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

(c) Coloured (dyed or printed) yarn

Yarn which:

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

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

(d) Unbleached woven fabric

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

(e) Bleached woven fabric

Woven fabric which:

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

(f) Dyed woven fabric

- Woven fabric which:
- is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

- consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or
- (iii) consists of marl or mixture yarns.

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

(h) Printed woven fabric

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

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

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

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

(ij) Plain weave

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

- 2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.
 - (B) For the application of this rule:
 - (a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;
 - (b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;
 - (c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5001.0000		Silk- worm cocoons suitable for reeling.	5
5002.0000		Raw silk (not thrown).	5
5003.0000		Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	5
5004.0000		Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	0
5005.0000		Yarn spun from silk waste, not put up for retail sale.	0
5006.0000		Silk yarn and yarn spun from silk waste, put up for retail sale; silk- worm gut.	5
50.07		Woven fabrics of silk or of silk waste.	
5007.1000		- Fabrics of noil silk	15
5007.2000		- Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	15
5007.9000		- Other fabrics	15

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

Note.

1.- Throughout the Nomenclature :

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

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
51.01		Wool, not carded or combed.	
		- Greasy, including fleece- washed wool:	
5101.1100		Shorn wool	0
5101.1900		Other	0
		- Degreased, not carbonised:	
5101.2100		Shorn wool	0
5101.2900		Other	0
5101.3000		- Carbonised	0
51.02		Fine or coarse animal hair, not carded or combed.	
		- Fine animal hair:	
5102.1100		Of Kashmir (cashmere) goats	5
5102.1900		Other	5
5102.2000		- Coarse animal hair	5
51.03		Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	
5103.1000		- Noils of wool or of fine animal hair	5
5103.2000		- Other waste of wool or of fine animal hair	5
5103.3000		- Waste ofcoarse animal hair	5
5104.0000		Garnetted stock of wool or of fine or coarse animal hair.	5
51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
5105.1000		- Carded wool	0
		- Wool tops and other combed wool:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5105.2100		Combed wool in fragments	0
5105.2900		Other	0
		- Fine animal hair, carded or combed:	
5105.3100		Of Kashmir (cashmere) goats	5
5105.3900		Other	5
5105.4000		- Coarse animal hair, carded or combed	5
51.06		Yarn of carded wool, not put up for retail sale.	
5106.1000		- Containing 85 % or more by weight of wool	5
5106.2000		- Containing less than 85 % by weight of wool	5
51.07		Yarn of combed wool, not put up for retail sale.	
5107.1000		- Containing 85 % or more by weight of wool	5
5107.2000		- Containing less than 85 % by weight of wool	5
51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	
5108.1000		- Carded	5
5108.2000		- Combed	5
51.09		Yarn of wool or of fine animal hair, put up for retail sale.	
5109.1000		- Containing 85 % or more by weight of wool or of fine animal hair	10
5109.9000		- Other	10
5110.0000		Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	10
51.11		Woven fabrics of carded wool or of carded fine animal hair.	
		- Containing 85 % or more by weight of wool or of fine animal hair:	
5111.1100		Of a weight not exceeding 300 g/m ²	15
5111.1900		Other	15
5111.2000		- Other, mixed mainly or solely with man- made filaments	15
5111.3000		- Other, mixed mainly or solely with man- made staple fibre	15
5111.9000		- Other	15

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
51.12		Woven fabrics of combed wool or of combed fine animal hair.	
		- Containing 85 % or more by weight of wool or of fine animal hair:	
5112.1100		Of a weight not exceeding 200 g/m ²	15
5112.1900		Other	15
5112.2000		- Other, mixed mainly or solely with man- made filaments	15
5112.3000		- Other, mixed mainly or solely with man- made staple fibres	15
5112.9000		- Other	15
5113.0000		Woven fabrics of coarse animal hair or of horsehair.	15

Cotton

Subheading Note.

1.- For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3- thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
52.01		Cotton, not carded or combed.	
5201.0030		Length not exceeding 20.5 mm	0
5201.0040		Length exceeding 20.5 mm but not exceeding 24.5 mm	0
5201.0050		Length exceeding 24.5 mm but not exceeding 28.5 mm	0
5201.0060		 Length exceeding 28.5 mm but not exceeding 31 mm 	0
5201.0070		Length exceeding 31 mm but not exceeding 34.5 mm	0
5201.0080		Length exceeding exceeding 34.5 mm	0
5201.0090		Other	0
52.02		Cotton waste (including yarn waste and garnetted stock).	
5202.1000		- Yarn waste (including thread waste)	10

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other:	
5202.9100		Garnetted stock	10
5202.9900		Other	10
5203.0000		Cotton, carded or combed.	5
52.04		Cotton sewing thread, whether or not put up for retail sale.	
		- Not put up for retail sale:	
5204.1100		 - Containing 85 % or more by weight of cotton 	25
5204.1900		Other	25
		- Put up for retail sale:	
5204.2010		For sewing	25
5204.2020		For embroidery	25
5204.2090		Other	25
52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	
		- Single yarn, of uncombed fibres:	
5205.1100		Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205.1200		Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205.1300		Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number):	5
5205.1400		Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.1500		Measuring less than 125 decitex (exceeding 80 metric number)	5
		- Single yarn, of combed fibres:	
5205.2100		Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205.2200		Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5205.2300		Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5205.2400		 - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) 	5
5205.2600		Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5
5205.2700		Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5
5205.2800		Measuring less than 83.33 decitex (exceeding 120 metric number)	5
		- Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.3100		 - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) 	5
5205.3200		 - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) 	5
5205.3300		 - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) 	5
5205.3400		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5205.3500		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
		- Multiple (folded) or cabled yarn, of combed fibres:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5205.4100		 - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) 	5
5205.4200		 - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) 	5
5205.4300		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5205.4400		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5205.4600		Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5
5205.4700		Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5
5205.4800		 - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) 	5
52.06		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	
		- Single yarn, of uncombed fibres:	
5206.1100		Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5206.1200		Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5206.1300		Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5206.1400		Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.1500		Measuring less than 125 decitex (exceeding 80 metric number)	5
		- Single yarn, of combed fibres:	
5206.2100		Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5206.2200		Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5206.2300		Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5206.2400		Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.2500		 - Measuring less than 125 decitex (exceeding 80 metric number) 	5
		 Multiple (folded) or cabled yarn, of uncombed fibres: 	
5206.3100		 - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) 	5
5206.3200		Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5206.3300		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5206.3400		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5206.3500		 - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) 	5
		- Multiple (folded) or cabled yarn, of combed fibres:	
5206.4100		 - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) 	5
5206.4200		Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5206.4300		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5206.4400		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5206.4500		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
52.07		Cotton yarn (other than sewing thread) put up for retail sale.	
5207.1000		- Containing 85 % or more by weight of cotton	10
5207.9000		- Other	10
52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² .	
		- Unbleached:	
5208.1100		Plain weave, weighing not more than 100 g/m ²	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5208.1200		Plain weave, weighing more than 100 g/m ²	25
5208.1300		3-thread or 4-thread twill, including cross twill	25
5208.1900		Other fabrics - Bleached:	25
5208.2100		 Plain weave, weighing not more than 100 g/m² 	25
5208.2200		Plain weave, weighing more than 100 g/m ²	25
5208.2300		3-thread or 4-thread twill, including cross twill	25
5208.2900		Other fabrics	25
		- Dyed:	
5208.3100		Plain weave, weighing not more than 100 g/m ²	25
5208.3200		Plain weave, weighing more than 100 g/m ²	25
5208.3300		3-thread or 4-thread twill, including cross twill	25
5208.3900		Other fabrics	25
		- Of yarns of different colours:	
5208.4100		Plain weave, weighing not more than 100 g/m ²	25
5208.4200		Plain weave, weighing more than 100 g/m ²	25
5208.4300		3-thread or 4-thread twill, including cross twill	25
5208.4900		Other fabrics	25
		- Printed:	
5208.5100		Plain weave, weighing not more than 100 g/m ²	25
5208.5200		Plain weave, weighing more than 100 g/m ²	25
5208.5900		Other fabrics	25
52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² .	
		- Unbleached:	
5209.1100		Plain weave	25
5209.1200		3-thread or 4-thread twill, including cross twill	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5209.1900		Other fabrics	25
		- Bleached:	
5209.2100		Plain weave	25
5209.2200		3-thread or 4-thread twill, including cross twill	25
5209.2900		Other fabrics	25
		- Dyed:	
5209.3100		Plain weave	25
5209.3200		3-thread or 4-thread twill, including cross twill	25
5209.3900		Other fabrics	25
		- Of yarns of different colours:	
5209.4100		Plain weave	25
5209.4200		Denim	25
5209.4300		Other fabrics of 3-thread or 4-thread twill, including cross twill	25
5209.4900		Other fabrics	25
		- Printed:	
5209.5100		Plain weave	25
5209.5200		3-thread or 4-thread twill, including cross twill	25
5209.5900		Other fabrics	25
52.10		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man- made fibres, weighing not more than 200 g/m2.	
		- Unbleached:	
5210.1100		Plain weave	15
5210.1900		Other fabrics	15
		- Bleached:	
5210.2100		Plain weave	15
5210.2900		Other fabrics	15
		- Dyed:	
5210.3100		Plain weave	15
5210.3200		3-thread or 4-thread twill, including cross twill	15
5210.3900		Other fabrics	15
		- Of yarns of different colours:	
5210.4100		Plain weave	15
5210.4900		Other fabrics	15
		- Printed:	
5210.5100		Plain weave	15
5210.5900		Other fabrics	15

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
52.11		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man- made fibres, weighing more than 200 g/m2.	
		- Unbleached:	
5211.1100		Plain weave	15
5211.1200		3-thread or 4-thread twill, including cross twill	15
5211.1900		Other fabrics	15
5211.2000		- Bleached	15
		- Dyed:	
5211.3100		Plain weave	15
5211.3200		3-thread or 4-thread twill, including cross twill	15
5211.3900		Other fabrics	15
		- Of yarns of different colours:	
5211.4100		Plain weave	15
5211.4200		Denim	15
5211.4300		Other fabrics of 3-thread or 4-thread twill, including cross twill	15
5211.4900		Other fabrics	15
		- Printed:	
5211.5100		Plain weave	15
5211.5200		3-thread or 4-thread twill, including cross twill	15
5211.5900		Other fabrics	15
52.12		Other woven fabrics of cotton.	
		- Weighing not more than 200 g/m2:	
5212.1100		Unbleached	25
5212.1200		Bleached	25
5212.1300		Dyed	25
5212.1400		Of yarns of different colours	25
5212.1500		Printed	25
		- Weighing more than 200 g/m2:	
5212.2100		Unbleached	25
5212.2200		Bleached	25
5212.2300		Dyed	25
5212.2400		Of yarns of different colours	25
5212.2500		Printed	25

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

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	
5301.1000		- Flax, raw or retted	0
		- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.2100		Broken or scutched	0
5301.2900		Other	0
5301.3000		- Flax tow and waste	0
53.02		True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	
5302.1000		- True hemp, raw or retted	0
5302.9000		- Other	0
53.03		Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and wastes of these fibres (including yarn waste and garnetted stock).	
		- Jute and other textile bast fibres, raw or retted:	
5303.1010		Jute, cutting	0
5303.1020		Jute, waste	0
5303.1090		Other	0
5303.9000		- Other	0
[53.04]			
53.05		Coconut, abaca (Manila hemp or <i>Musa</i> <i>textilis Nee</i>), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	
5305.0010		Sisal and other textile fibres of the genus Agave, raw	0
5305.0020		Abaca raw	0
5305.0090		Other	0

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
53.06		Flax yarn.	
5306.1000		- Single	5
5306.2000		- Multiple (folded) or cabled	5
53.07		Yarn of jute or of other textile bast fibres of heading 53.03.	
5307.1000		- Single	10
5307.2000		- Multiple (folded) or cabled	10
53.08		Yarn of other vegetable textile fibres; paper yarn.	
5308.1000		- Coir yarn	10
5308.2000		- True hemp yarn	10
5308.9000		- Other	10
53.09		Woven fabrics of flax.	
		- Containing 85 % or more by weight of flax:	
5309.1100		Unbleached or bleached	25
5309.1900		Other	25
		- Containing less than 85 % by weight of flax:	
5309.2100		Unbleached or bleached	25
5309.2900		Other	25
53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.	
5310.1000		- Unbleached	25
		- Other:	
5310.9010		Jute (hessian cloth)	25
5310.9090		Other	25
5311.0000		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	15

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

- 1.- Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
54.01		Sewing thread of man- made filaments, whether or not put up for retail sale.	
5401.1000		- Of synthetic filaments	10
		- Of artificial filaments:	
5401.2010		Of viscose rayon	5
5401.2090		Other	5
54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	
		- High tenacity yarn of nylon or other polyamides :	
5402.1100		Of aramids	10
5402.1900		Other	10
5402.2000		- High tenacity yarn of polyesters	10
		- Textured yarn:	
5402.3100		Of nylon or other polyamides, measuring per single yarn not more than 50 tex	10
5402.3200		Of nylon or other polyamides, measuring per single yarn more than 50 tex	10
5402.3300		Of polyesters	10
5402.3400		Of polypropylene	10
5402.3900		Other	10
		- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
		Elastomeric:	
5402.4410		Elastomeric yarn mainly composed of polyurethane (like spandex and lycra excluding other poly-urethane yarn).	0

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5402.4490		Other	10
5402.4500		Other, of nylon or other polyamides	10
5402.4600		Other, of polyesters, partially oriented	10
5402.4700		Other, of polyesters	10
5402.4800		Other, of polypropylene	10
5402.4900		Other	10
		- Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.5100		Of nylon or other polyamides	5
5402.5200		Of polyesters	10
5402.5900		Other	10
		- Other yarn, multiple (folded) or cabled:	
5402.6100		Of nylon or other polyamides	10
5402.6200		Of polyesters	10
5402.6900		Other	10
54.03		Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	
5403.1000		 High tenacity yarn of viscose rayon Other yarn, single: 	10
5403.3100		Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	10
5403.3200		Of viscose rayon, with a twist exceeding 120 turns per metre	5
5403.3300		Of cellulose acetate	10
		Other:	
5403.3910		Of cuprammonium rayon	5
5403.3990		Other	10
		- Other yarn, multiple (folded) or cabled:	
5403.4100		Of viscose rayon	5
5403.4200		Of cellulose acetate	10
5403.4900		Other	10
54.04		Synthetic monofilament of 67 decitex or more and of which no cross- sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5mm.	
		- Monofilament :	
5404.1100		Elastomeric	10
5404.1200		Other, of polypropylene	10
5404.1900		Other	10
5404.9000		- Other	10

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5405.0000		Artificial monofilament of 67 decitex or more and of which no cross- sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	10
5406.0000		Man- made filament yarn (other than sewing thread), put up for retail sale.	10
54.07		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	
5407.1000		- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	15
5407.2000		- Woven fabrics obtained from strip and the like	15
5407.3000		- Fabrics specified in Note 9 to Section XI	15
		- Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:	
5407.4100		Unbleached or bleached	15
5407.4200		Dyed	15
5407.4300		Of yarns of different colours	15
5407.4400		Printed	15
		- Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:	
5407.5100		Unbleached or bleached	15
5407.5200		Dyed	15
5407.5300		Of yarns of different colours	15
5407.5400		Printed	15
		- Other woven fabrics, containing 85 % or more by weight of polyester filaments:	
5407.6100		Containing 85 % or more by weight of non-textured polyester filaments	15
5407.6900		Other	15
		- Other woven fabrics, containing 85 % or more by weight of synthetic filaments:	
5407.7100		Unbleached or bleached	15
5407.7200		Dyed	15
5407.7300		Of yarns of different colours	15
5407.7400		Printed	15

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:	
		Unbleached or bleached:	
5407.8110		Unbleached	15
5407.8120		Bleached	15
5407.8200		Dyed	15
5407.8300		Of yarns of different colours	15
5407.8400		Printed	15
		- Other woven fabrics:	
		Unbleached or bleached:	
5407.9110		Unbleached	15
5407.9120		Bleached	15
5407.9200		Dyed	15
5407.9300		Of yarns of different colours	15
5407.9400		Printed	15
54.08		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	
5408.1000		- Woven fabrics obtained from high tenacity yarn of viscose rayon	15
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:	
5408.2100		Unbleached or bleached	15
5408.2200		Dyed	15
5408.2300		Of yarns of different colours	15
5408.2400		Printed	15
		- Other woven fabrics:	
		Unbleached or bleached:	
5408.3110		Unbleached	15
5408.3120		Bleached	15
5408.3200		Dyed	15
5408.3300		Of yarns of different colours	15
5408.3400		Printed	15

Man-made staple fibres

Note.

1.- Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications :

- (a)
- Length of tow exceeding 2 m; Twist less than 5 turns per metre; (b)
- Measuring per filament less than 67 decitex; (c)
- Synthetic filament tow only: the tow must be drawn, that is to say, be (d) incapable of being stretched by more than 100% of its length;
- Total measurement of tow more than 20,000 decitex. (e)

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

5501.1000 Of nylon or other polyamides 5 5501.2000 Of polyesters 10 5501.3000 - Acrylic or modacrylic 10 5501.4000 - Of polypropylene 10 5501.9000 - Other 10 5502 Artificial filament tow. 5 5502.0010 Of viscose rayon 5 5502.0090 Other 10 5503 Synthetic staple fibres, not carded, combed or otherwise processed for spinning. 10 5503.100 - Of nylon or other polyamides : 5 5503.100 - Of polyesters: 5 5503.2010 Other 5 5503.2010 Other 5 5503.2010 Ot polyesters: 10 5503.2090 Other 10 5503.2090 Other 10 5503.3000 - Other 10 5503.4000 - Other 10 5504 Artificial staple fibres, not carded, combed or otherwise processed for spinning. 5504 Other 5	PCT C	ODE		
(1) (2) (3) (4) 55.01 Synthetic filament tow. 55.01 55.01 55.01 55.01 Of nylon or other polyamides 5 5 55.01 55.01 Of polyesters 10 5 55.01 10 55.01 Of polypropylene 10 5 55.01 10 55.02 Artificial filament tow. 10 5 5 5 55.02 Artificial filament tow. 5 5 5 5 55.02 Artificial filament tow. 5 5 5 5 55.03 Synthetic staple fibres, not carded, combed or otherwise processed for spinning. 10 5 5503.100 Other 5 5 5 5503.2010 Other 5 5 5 5503.2010 Other 10 5 5 5503.2020 Other 10 10 5 5503.2000 - Or polypropylene 10 10 5			DESCRIPTION	CD %
5501.1000 Of nylon or other polyamides 5 5501.2000 - Of polyesters 10 5501.3000 - Acrylic or modacrylic 10 5501.4000 - Of polypropylene 10 5501.4000 - Of polypropylene 10 5502 Artificial filament tow. 5 5502 Artificial filament tow. 5 5502.0010 Of viscose rayon 5 5502.0090 Other 10 5503.0090 Other 10 55.03 Synthetic staple fibres, not carded, combed or other wise processed for spinning. 10 5503.1100 Of aramids 5 5503.1900 Other 5 5503.2010 Of polyesters: 10 5503.2010 Other 10 5503.2090 Other 10 5503.2090 Other 10 5503.4000 - Other 10 5503.4000 - Other 10 5504 Artificial staple fibres, not carded, combed or otherwise processe		(2)	(3)	(4)
5501.2000 - Of polyesters 10 5501.3000 - Acrylic or modacrylic 10 5501.3000 - Of polypropylene 10 5501.9000 - Of ther 10 5502 Artificial filament tow. 5 5502 Artificial filament tow. 5 5502.0010 Of viscose rayon 5 5502.0090 Other 10 5503 Synthetic staple fibres, not carded, combed or otherwise processed for spinning. 10 5503.1100 Of aramids 5 5503.1900 Other 5 - Of polyesters: 5 - Of polyesters: 5 - Of polyesters not exceeding 2.22 10 decitex 10 5503.2090 Other 10 5503.3000 - Acrylic or modacrylic 10 5503.4000 - Of polypropylene 10 55.04 Artificial staple fibres, not carded, combed or otherwise processed for spinning. 5 5504.1000 - Of viscose rayon 5 5	55.01		Synthetic filament tow.	
5501.3000 - Acrylic or modacrylic 10 5501.4000 - Of polypropylene 10 5501.9000 - Other 10 5502 Artificial filament tow. 5 5502 Artificial filament tow. 5 5502 Artificial filament tow. 5 5502.0090 Of viscose rayon 5 5503.0090 Other 10 55.03 Synthetic staple fibres, not carded, combed or otherwise processed for spinning. 10 5503.100 Of aramids 5 5503.1900 Other 5 - Of polyesters: 5 5 5503.2010 Other 10 Of polyesters: 10 10 5503.2090 Other 10 5503.2090 Other 10 5503.4000 - Of polypropylene 10 55.04 Artificial staple fibres, not carded, combed or otherwise processed for spinning. 5 5504.1000 - Of viscose rayon 5 5 5505.1000	5501.1000		- Of nylon or other polyamides	5
5501.4000 - Of polypropylene 10 5501.9000 - Other 10 55.02 Artificial filament tow. 10 5502.0010 Of viscose rayon 5 5502.0090 Other 10 55.03 Synthetic staple fibres, not carded, combed or otherwise processed for spinning. 10 55.03 Synthetic staple fibres, not carded, combed or otherwise processed for spinning. 5 5503.100 - Of nylon or other polyamides : 5 5503.100 - Of polyesters: 5 5503.2010 Other 10 6503.2010 Other 10 5503.2090 Other 10 5503.2090 Other 10 5503.2090 Other 10 5503.3000 - Acrylic or modacrylic 10 5503.4000 - Of polypropylene 10 55.04 Artificial staple fibres, not carded, combed or otherwise processed for spinning. 5 55.05 Waste (including noils, yarn waste and garnetted stock) of man- made fibres. 5 55.05	5501.2000		- Of polyesters	10
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or otherwise processed for spinning.	5505.2000		- Of artificial fibres	10
5506.1000 - Of nylon or other polyamides 5	55.06			
	5506.1000		- Of nylon or other polyamides	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5506.2000		- Of polyesters	10
5506.3000		- Acrylic or modacrylic	10
5506.9000		- Other	10
5507.0000		Artificial staple fibres, carded, combed or otherwise processed for spinning.	5
55.08		Sewing thread of man- made staple fibres, whether or not put up for retail sale.	
5508.1000		- Of synthetic staple fibres	10
5508.2000		- Of artificial staple fibres	10
55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
		- Containing 85 % or more by weight of staple fibres of nylon or other polyamides:	
5509.1100		Single yarn	10
5509.1200		Multiple (folded) or cabled yarn	10
		- Containing 85 % or more by weight of polyester staple fibres:	
5509.2100		Single yarn	10
5509.2200		Multiple (folded) or cabled yarn	10
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
5509.3100		Single yarn	10
5509.3200		Multiple (folded) or cabled yarn	10
		- Other yarn, containing 85 % or more by weight of synthetic staple fibres:	
5509.4100		Single yarn	10
5509.4200		Multiple (folded) or cabled yarn	10
		- Other yarn, of polyester staple fibres:	
5509.5100		Mixed mainly or solely with artificial staple fibres	10
5509.5200		Mixed mainly or solely with wool or fine animal hair	10
5509.5300		Mixed mainly or solely with cotton	10
5509.5900		Other	10
		- Other yarn, of acrylic or modacrylic staple fibres:	
5509.6100		Mixed mainly or solely with wool or fine animal hair	10
5509.6200		Mixed mainly or solely with cotton	10
5509.6900		Other	10

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other yarn:	
5509.9100		Mixed mainly or solely with wool or fine animal hair	10
5509.9200		Mixed mainly or solely with cotton	10
5509.9900		Other	10
55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
		- Containing 85 % or more by weight of artificial staple fibres:	
5510.1100		Single yarn	10
5510.1200		Multiple (folded) or cabled yarn	10
5510.2000		- Other yarn, mixed mainly or solely with wool or fine animal hair	10
5510.3000		- Other yarn, mixed mainly or solely with cotton	10
5510.9000		- Other yarn	10
55.11		Yarn (other than sewing thread) of man- made staple fibres, put up for retail sale.	
5511.1000		- Of synthetic staple fibres, containing 85 % or more by weight of such fibres	10
5511.2000		- Of synthetic staple fibres, containing less than 85 % by weight of such fibres	10
5511.3000		- Of artificial staple fibres	10
55.12		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	
		- Containing 85 % or more by weight of polyester staple fibres:	
		Unbleached or bleached:	
5512.1110		Unbleached	15
5512.1120		Bleached	15
5512.1900		Other	15
		- Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
		Unbleached or bleached:	
5512.2110		Unbleached	15
5512.2120		Bleached	15
5512.2900		Other	15
		- Other:	
		Unbleached or bleached:	
5512.9110		Unbleached	15
5512.9120		Bleached	15

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		Other:	
5512.9920		Unbleached	15
5512.9990		Other	15
55.13		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .	
		- Unbleached or bleached:	
		Of polyester staple fibres, plain weave:	
5513.1110		Unbleached	15
5513.1120		Bleached	15
		3-thread or 4-thread twill, including cross twill, of polyester staple fibres:	
5513.1210		Unbleached	15
5513.1220		Bleached	15
		Other woven fabrics of polyester staple fibres:	
5513.1310		Unbleached	15
5513.1320		Bleached	15
		Other woven fabrics:	
5513.1910		Unbleached	15
5513.1920		Bleached	15
		- Dyed:	
5513.2100		Of polyester staple fibres, plain weave	15
5513.2300		Other woven fabrics of polyester staple fibres	15
5513.2900		Other woven fabrics	15
		- Of yarns of different colours:	
5513.3100		Of polyester staple fibres, plain weave	15
5513.3900		Other woven fabrics	15
		- Printed:	
5513.4100		Of polyester staple fibres, plain weave	15
5513.4900		Other woven fabrics	15
55.14		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² .	
		- Unbleached or bleached:	
		Of polyester staple fibres, plain weave:	
5514.1110		Unbleached	15
5514.1120		Bleached	15

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		3-thread or 4-thread twill,including cross twill, of polyester staple fibres:	
5514.1210		Unbleached	15
5514.1220		Bleached	15
		Other woven fabrics:	
5514.1910		Unbleached	15
5514.1920		Bleached	15
		- Dyed:	
5514.2100		Of polyester staple fibres, plain weave	15
5514.2200		3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5514.2300		Other woven fabrics of polyester staple fibres	15
5514.2900		Other woven fabrics	15
		- Of yarns of different colours:	
5514.3010		3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5514.3090		Other	15
		- Printed:	
5514.4100		Of polyester staple fibres, plain weave	15
5514.4200		3-thread or 4-thread twill, including cross twill, of polyester staple fibres	15
5514.4300		Other woven fabrics of polyester staple fibres	15
5514.4900		Other woven fabrics	15
55.15		Other woven fabrics of synthetic staple fibres.	
		- Of polyester staple fibres:	
		Mixed mainly or solely with viscose rayon staple fibres:	
5515.1120		Unbleached	15
5515.1190		Other	15
		Mixed mainly or solely with man-made filaments:	
5515.1210		Unbleached	15
5515.1290		Other	15
		Mixed mainly or solely with wool or fine animal hair:	
5515.1310		Unbleached	15
5515.1390		Other	15
		Other:	
5515.1910		Unbleached	15
5515.1990		Other	15

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Of acrylic or modacrylic staple fibres:	
		Mixed mainly or solely with man-made	
		filaments:	
5515.2110		Unbleached	15
5515.2190		Other	15
		Mixed mainly or solely with wool or fine animal hair:	
5515.2210		Unbleached	15
5515.2290		Other	15
		Other:	
5515.2910		Unbleached	15
5515.2990		Other	15
		- Other woven fabrics:	
		Mixed mainly or solely with man-made filaments:	
5515.9110		Unbleached	15
5515.9190		Other	15
		Other:	
5515.9910		Unbleached	15
5515.9990		Other	15
55.16		Woven fabrics of artificial staple fibres.	
		- Containing 85 % or more by weight of artificial staple fibres:	
5516.1100		Unbleached or bleached	15
5516.1200		Dyed	15
5516.1300		Of yarns of different colours	15
5516.1400		Printed	15
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man- made filaments:	
5516.2100		Unbleached or bleached	15
5516.2200		Dyed	15
5516.2300		Of yarns of different colours	15
5516.2400		Printed	15
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516.3100		Unbleached or bleached	15
5516.3200		Dyed	15
5516.3300		Of yarns of different colours	15
5516.3400		Printed	15

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		 Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton: 	
5516.4100		Unbleached or bleached	15
5516.4200		Dyed	15
5516.4300		Of yarns of different colours	15
5516.4400		Printed	15
		- Other:	
5516.9100		Unbleached or bleached	15
5516.9200		Dyed	15
5516.9300		Of yarns of different colours	15
5516.9400		Printed	15

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

Notes.

- 1.- This Chapter does not cover :
 - (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;
 - (b) Textile products of heading 58.11;
 - (c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);
 - (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);
 - (e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or
 - (f) Sanitary towels (pads) and tampons napkins and napkin liners for babies and similar articles of heading 96.19.
- 2.- The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.
- 3.- Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

- Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40);or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
- 4.- Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

PCT CODE			
Heading /	Statistical	DESCRIPTION	CD %
Sub-heading (1)	suffix (2)	(3)	(4)
56.01	,	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
		- Wadding; other articles of wadding:	
5601.2100		Of cotton	25
5601.2200		Of man-made fibres	25
5601.2900		Other	25
5601.3000		- Textile flock and dust and mill neps	10
56.02		Felt, whether or not impregnated, coated, covered or laminated.	
5602.1000		- Needleloom felt and stitch bonded fibre fabrics	15
		- Other felt, not impregnated, coated, covered or laminated:	
5602.2100		Of wool or fine animal hair	15
5602.2900		Of other textile materials	15
5602.9000		- Other	15
56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	
		- Of man- made filaments:	
5603.1100		Weighing not more than 25 g/m ²	15
5603.1200		Weighing more than 25 g/m ² but not more than 70 g/m ²	15

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5603.1300		Weighing more than 70 g/m ² but not more than 150 g/m ²	15
5603.1400		Weighing more than 150 g/m ²	15
		- Other:	
5603.9100		Weighing not more than 25 g/m ²	15
5603.9200		Weighing more than 25 g/m ² but not more than 70 g/m2	20
5603.9300		Weighing more than 70 g/m ² but not more than 150 g/m ²	15
5603.9400		Weighing more than 150 g/m ²	15
56.04		Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	
5604.1000		- Rubber thread and cord, textile covered	10
5604.9000		- Other	10
5605.0000		Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	10
5606.0000		Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn.	10
56.07		Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
		- Of sisal or other textile fibres of the genus Agave:	
5607.2100		Binder or baler twine	25
5607.2900		Other	25
		- Of polyethylene or polypropylene:	
5607.4100		Binder or baler twine	25
5607.4900		Other	25
5607.5000		- Of other synthetic fibres	25
5607.9000		- Other	25

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
		- Of man- made textile materials:	
5608.1100		Made up fishing nets	0
5608.1900		Other	0
5608.9000		- Other	0
5609.0000		Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	25

Carpets and other textile floor coverings

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

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
57.01		Carpets and other textile floor coverings, knotted, whether or not made up.	
		- Of wool or fine animal hair:	
5701.1010		Carpets	25
5701.1020		Rugs	25
5701.1090		Other	25
5701.9000		- Of other textile materials	25
57.02		Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs.	
5702.1000		- "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5702.2000		- Floor coverings of coconut fibres (coir)	25
		- Other, of pile construction, not made up:	
5702.3100		Of wool or fine animal hair	25
		Of man-made textile materials:	
5702.3210		Synthetic turf for sports fields	5
5702.3290		Other	25
5702.3900		Of other textile materials	25
		- Other, of pile construction, made up:	
		Of wool or fine animal hair:	
5702.4110		Carpets machine made	25
5702.4190		Other	25
		Of man-made textile materials:	
5702.4210		Synthetic turf for sports fields	5
5702.4290		Other	25
5702.4900		Of other textile materials	25
5702.5000		- Other, not of pile construction, not made	25
		up	
		- Other, not of pile construction, made up:	
5702.9100		Of wool or fine animal hair	25
5702.9200		Of man-made textile materials	25
		Of other textile materials:	
5702.9910		Rugs of cotton	25
5702.9920		Durries	25
5702.9990		Other	25
57.03		Carpets and other textile floor coverings, tufted, whether or not made up.	
5703.1000		- Of wool or fine animal hair	25
		- Of nylon or other polyamides:	
5703.2010		Synthetic turf for sports fields	5
5703.2020		Of a kind used in motor cars of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190 (cut to size and shaped)	15
5703.2030		Other for motor cars and vehicles	15
5703.2090		Other	15
		- Of other man- made textile materials:	
5703.3010		Synthetic turf for sports fields	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5703.3020		 Of a kind used in vehicles of heading 8703 and vehicles of sub-headings 8703.2113, 8703.2193, 8703.3223, 8704.2190, 8704.3190(cut to size and shaped) 	15
5703.3030		Other for motor cars and vehicles	15
5703.3090		Other	15
5703.9000		- Of other textile materials	25
57.04		Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	
5704.1000		- Tiles, having a maximum surface area of 0.3 m ²	10
5704.9000		- Other	25
5705.0000		Other carpets and other textile floor coverings, whether or not made up.	25

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

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

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

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

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	
5801.1000		- Of wool or fine animal hair	25
		- Of cotton:	
5801.2100		Uncut weft pile fabrics	25
5801.2200		Cut corduroy	25
5801.2300		Other weft pile fabrics	25
5801.2600		Chenille fabrics	25
5801.2700		Warp pile fabrics	25
		- Of man- made fibres:	
5801.3100		Uncut weft pile fabrics	25
5801.3200		Cut corduroy	25
5801.3300		Other weft pile fabrics	25
5801.3600		Chenille fabrics	25
5801.3700		Warp pile fabrics	25
5801.9000		- Of other textile materials	25
58.02		Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	
		- Terry towelling and similar woven terry fabrics, of cotton:	
5802.1100		Unbleached	25
5802.1900		Other	25
5802.2000		- Terry towelling and similar woven terry fabrics, of other textile materials	25
5802.3000		- Tufted textile fabrics	25
5803.0000		Gauze, other than narrow fabrics of heading 58.06.	25

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
58.04		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	
5804.1000		- Tulles and other net fabrics	25
		- Mechanically made lace:	
5804.2100		Of man-made fibres	25
5804.2900		Of other textile materials	25
5804.3000		- Hand made lace	25
5805.0000		Hand- woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle- worked tapestries (for example, petit point, cross stitch) whether or not made up.	25
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
5806.1000		- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	25
5806.2000		 Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread 	25
		- Other woven fabrics:	
5806.3100		Of cotton	25
5806.3200		Of man-made fibres	25
5806.3900		Of other textile materials	25
5806.4000		- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	0
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
		- Woven:	
5807.1010		Badges	25
5807.1010		Ribbons	25
5807.1020		Tapes	25
5807.1030		Webbing	25
		Other	25
5807.1090			

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
5808.1000		- Braids in the piece	25
5808.9000		- Other	25
5809.0000		Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	25
58.10		Embroidery in the piece, in strips or in motifs.	
5810.1000		- Embroidery without visible ground	25
		- Other embroidery:	
5810.9100		Of cotton	25
5810.9200		Of man-made fibres	25
5810.9900		Of other textile materials	25
5811.0000		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	25

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

- 1.- Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.
- 2.- Heading 59.03 applies to:
 - (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

- Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 °C and 30 °C (usually Chapter 39);
- (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);
- (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);
- (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or
- (6) Textile products of heading 58.11;
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.
- 3.- For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

- 4.- For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:
 - (a) Textile fabrics impregnated, coated, covered or laminated with rubber,
 - (i) Weighing not more than $1,500 \text{ g/m}^2$; or
 - (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;
 - (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and
 - (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

- 5.- Heading 59.07 does not apply to:
 - (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
 - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (heading 44.08);
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).
- 6.- Heading 59.10 does not apply to:
 - (a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or
 - (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).
- 7.- Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:
 - (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:
 - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
 - (ii) Bolting cloth;
 - (iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
 - (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
 - (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;
 - (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
 - (b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper- making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).
| PCT CODE | | | |
|--------------------|---------------|--|------|
| Heading / | Statistical | DESCRIPTION | CD % |
| Sub-heading
(1) | suffix
(2) | (3) | (4) |
| 59.01 | (-) | Textile fabrics coated with gum or | (-) |
| | | amylaceous substances, of a kind used
for the outer covers of books or the like;
tracing cloth; prepared painting canvas;
buckram and similar stiffened textile
fabrics of a kind used for hat
foundations. | |
| 5901.1000 | | - Textile fabrics coated with gum or
amylaceous substances, of a kind used for
the outer covers of books or the like | 25 |
| | | - Other: | |
| 5901.9010 | | Buckram | 25 |
| 5901.9090 | | Other | 25 |
| 59.02 | | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon. | |
| 5902.1000 | | - Of nylon or other polyamides | 5 |
| 5902.2000 | | - Of polyesters | 5 |
| 5902.9000 | | - Other | 5 |
| 59.03 | | Textile fabrics impregnated, coated,
covered or laminated with plastics, other
than those of heading 59.02. | |
| 5903.1000 | | - With poly(vinyl chloride) | 25 |
| 5903.2000 | | - With polyurethane | 25 |
| 5903.9000 | | - Other | 25 |
| 59.04 | | Linoleum, whether or not cut to shape;
floor coverings consisting of a coating
or covering applied on a textile backing,
whether or not cut to shape. | |
| 5904.1000 | | - Linoleum | 25 |
| 5904.9000 | | - Other | 25 |
| 5905.0000 | | Textile wall coverings. | 25 |
| 59.06 | | Rubberised textile fabrics, other than those of heading 59.02. | |
| 5906.1000 | | - Adhesive tape of a width not exceeding 20 cm | 25 |
| | | - Other: | |
| 5906.9100 | | Knitted or crocheted | 25 |
| 5906.9900 | | Other | 25 |

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
5907.0000		Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like.	25
5908.0000		Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	25
5909.0000		Textile hosepiping and similar textile tubing with or without lining, armour or accessories of other materials.	20
5910.0000		Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	25
59.11		Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	
5911.1000		- Textile fabrics, felt and felt- lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5
5911.2000		- Bolting cloth, whether or not made up	10
		- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper- making or similar machines (for example, for pulp or asbestos- cement):	
5911.3100		Weighing less than 650 g/m ²	5
5911.3200		Weighing 650 g/m ² or more	5
5911.4000		- Straining cloth of a kind used in oil presses or the like, including that of human hair	10
		- Other:	
5911.9010		Dryer screen for paper making	5
5911.9090		Other	10

Knitted or crocheted fabrics

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

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	
		- "Long pile" fabrics:	
6001.1010		Unbleached	25
6001.1090		Other	25
		- Looped pile fabrics:	
		Of cotton:	
6001.2110		Unbleached	25
6001.2190		Other	25
		Of man-made fibres:	
6001.2210		Unbleached	25
6001.2290		Other	25
		Of other textile materials:	
6001.2910		Unbleached	25
6001.2990		Other	25
		- Other:	
		Of cotton:	
6001.9110		Unbleached	25
6001.9190		Other	25
		Of man-made fibres:	
6001.9210		Unbleached	20
6001.9290		Other	20
		Of other textile materials:	
6001.9910		Unbleached	25
6001.9990		Other	25

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
60.02		Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60. 01.	
6002.4000		- Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	20
6002.9000		- Other	25
60.03		Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	
6003.1010		Unbleached	25
6003.1010		Other	25
0000.1000		- Of cotton:	20
6003.2010		Unbleached	25
6003.2010		Other	25
0003.2030		- Of synthetic fibres:	20
6003.3010		Unbleached	25
6003.3090		Other	25
0003.3090		- Of artificial fibres:	20
6003.4010		Unbleached	25
6003.4010		Other	25
0003.4090		- Other:	20
6003.9010		Unbleached	25
6003.9090		Other	25
60.04		Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	23
6004.1000		- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	25
6004.9000		- Other	25
60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.	
		- Of cotton:	
		Unbleached or bleached:	
6005.2110		Unbleached	25
6005.2120		Bleached	25
6005.2200		Dyed	25
6005.2300		Of yarns of different colours	25
6005.2400		Printed	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Of synthetic fibres:	
		Unbleached or bleached:	
6005.3110		Unbleached	25
6005.3120		Bleached	25
6005.3200		Dyed	25
6005.3300		Of yarns of different colours	25
6005.3400		Printed	25
		- Of artificial fibres:	
		Unbleached or bleached:	
6005.4110		Unbleached	25
6005.4120		Bleached	25
6005.4200		Dyed	25
6005.4300		Of yarns of different colours	25
6005.4400		Printed	25
		- Other:	
6005.9010		Unbleached	25
6005.9090		Other	25
60.06		Other knitted or crocheted fabrics.	
6006.1000		- Of wool or fine animal hair	25
		- Of cotton:	
		Unbleached or bleached:	
6006.2110		Unbleached	25
6006.2120		Bleached	25
6006.2200		Dyed	25
6006.2300		Of yarns of different colours	25
6006.2400		Printed	25
		- Of synthetic fibres:	
		Unbleached or bleached:	
6006.3110		Unbleached	25
6006.3120		Bleached	25
6006.3200		Dyed	25
6006.3300		Of yarns of different colours	25
6006.3400		Printed	25
		- Of artificial fibres:	
		Unbleached or bleached:	
6006.4110		Unbleached	25
6006.4120		Bleached	25
6006.4200		Dyed	25
6006.4300		Of yarns of different colours	25
6006.4400		Printed	25
		- Other:	
6006.9010		Unbleached	25
6006.9090		Other	25

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up knitted or crocheted articles.
- 2.- This Chapter does not cover:
 - (a) Goods of heading 62.12;
 - (b) Worn clothing or other worn articles of heading 63.09; or
 - (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 61.03 and 61.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

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

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

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

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

- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
 - one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
 - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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

- 4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
- 5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
- 6.- For the purposes of heading 61.11:
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
- 7.- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
 - (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
 - (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waistlevel, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall. All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

- 8.- Garments which are, *prima facie*, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.
- 9.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
61.01		Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	
6101.2000		- Of cotton	25
6101.3000		- Of man- made fibres	25
6101.9000		- Of other textile materials	25
61.02		Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	
6102.1000		- Of wool or fine animal hair	25
6102.2000		- Of cotton	25
6102.3000		- Of man- made fibres	25
6102.9000		- Of other textile materials	25
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
6103.1000		- Suits	25
		- Ensembles:	
6103.2200		Of cotton	25
6103.2300		Of synthetic fibres	25

10.- Articles of this Chapter may be made of metal thread.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6103.2900		Of other textile materials	25
		- Jackets and blazers:	
6103.3100		Of wool or fine animal hair	25
6103.3200		Of cotton	25
6103.3300		Of synthetic fibres	25
6103.3900		Of other textile materials	25
		- Trousers, bib and brace overalls, breeches and shorts:	
6103.4100		Of wool or fine animal hair	25
6103.4200		Of cotton	25
6103.4300		Of synthetic fibres	25
6103.4900		Of other textile materials	25
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
		- Suits:	
6104.1300		Of synthetic fibres	25
6104.1900		Of other textile materials	25
		- Ensembles:	
6104.2200		Of cotton	25
6104.2300		Of synthetic fibres	25
6104.2900		Of other textile materials	25
		- Jackets and blazers:	
6104.3100		Of wool or fine animal hair	25
6104.3200		Of cotton	25
6104.3300		Of synthetic fibres	25
6104.3900		Of other textie materials	25
		- Dresses:	
6104.4100		Of wool or fine animal hair	25
		Of cotton:	
6104.4210		Shisha embroidered dresses	25
6104.4290		Other	25
6104.4300		Of synthetic fibres	25
6104.4400		Of artificial fibres	25
6104.4900		Of other textile materials	25
		- Skirts and divided skirts:	
6104.5100		Of wool or fine animal hair	25
6104.5200		Of cotton	25
6104.5300		Of synthetic fibres	25
6104.5900		Of other textile materials	25
		- Trousers, bib and brace overalls, breeches and shorts:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6104.6100		Of wool or fine animal hair	25
6104.6200		Of cotton	25
6104.6300		Of synthetic fibres	25
6104.6900		Of other textile materials	25
61.05		Men's or boys' shirts, knitted or crocheted.	
6105.1000		- Of cotton	25
6105.2000		- Of man- made fibres	25
6105.9000		- Of other textile materials	25
61.06		Women's or girls' blouses, shirts and shirt- blouses, knitted or crocheted.	
6106.1000		- Of cotton	25
6106.2000		- Of man- made fibres	25
6106.9000		- Of other textile materials	25
61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		- Underpants and briefs:	
6107.1100		Of cotton	25
6107.1200		Of man-made fibres	25
6107.1900		Of other textile materials	25
		- Nightshirts and pyjamas:	
		Of cotton:	
6107.2110		Nightshirts	25
6107.2120		Pyjamas	25
04070040		Of man-made fibres:	
6107.2210		Nightshirts	25
6107.2220		Pyjamas	25
6107.2900		Of other textile materials	25
6107.9100		- Other: Of cotton	25
		Of other textile materials	25
6107.9900 61.08		Women's or girls' slips, petticoats,	20
		briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		- Slips and petticoats:	
6108.1100		Of man-made fibres	25
6108.1900		Of other textile materials	25
		- Briefs and panties:	
6108.2100		Of cotton	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6108.2200		Of man-made fibres	25
6108.2900		Of other textile materials	25
		- Nightdresses and pyjamas:	
6108.3100		Of cotton	25
6108.3200		Of man-made fibres	25
6108.3900		Of other textile materials	25
		- Other:	
6108.9100		Of cotton	25
6108.9200		Of man-made fibres	25
6108.9900		Of other textile materials	25
61.09		T- shirts, singlets and other vests, knitted or crocheted.	
6109.1000		- Of cotton	25
		- Of other textile materials:	
6109.9010		Baluchi/Peshawari vest	25
6109.9090		Other	25
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
		- Of wool or fine animal hair:	
6110.1100		Of wool	25
6110.1200		Of Kashmir (cashmere) goats	25
6110.1900		Other	25
6110.2000		- Of cotton	25
6110.3000		- Of man- made fibres	25
6110.9000		- Of other textile materials	25
61.11		Babies' garments and clothing accessories, knitted or crocheted.	
6111.2000		- Of cotton	25
6111.3000		- Of synthetic fibres	25
6111.9000		- Of other textile materials	25
61.12		Track suits, ski suits and swimwear, knitted or crocheted.	
		- Track suits:	
6112.1100		Of cotton	25
6112.1200		Of synthetic fibres	25
6112.1900		Of other textile materials	25
6112.2000		- Ski suits	25
		- Men's or boys' swimwear:	
6112.3100		Of synthetic fibres	25
6112.3900		Of other textile materials	25
		- Women's or girls' swimwear:	
6112.4100		Of synthetic fibres	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6112.4900		Of other textile materials	25
6113.0000		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	25
61.14		Other garments, knitted or crocheted.	
6114.2000		- Of cotton	25
6114.3000		- Of man- made fibres	25
6114.9000		- Of other textile materials	25
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	
		- Graduated compression hosiery (for example, stockings for varicose veins):	
6115.1010		Socks	25
6115.1090		Other	25
		- Other panty hose and tights :	
6115.2100		Of synthetic fibres, measuring per single yarn less than 67 decitex	25
6115.2200		Of synthetic fibres, measuring per single yarn 67 decitex or more	25
6115.2900		Of other textile materials	25
		- Other women's full- length or knee- length hosiery, measuring per single yarn less than 67 decitex:	
6115.3010		Socks	25
6115.3090		Other	25
		- Other:	
6115.9400		Of wool or fine animal hair	25
6115.9500		Of cotton	25
6115.9600		Of synthetic fibres	25
6115.9900		Of other textile materials	25
61.16		Gloves, mittens and mitts, knitted or crocheted.	
6116.1000		- Impregnated, coated or covered with plastics or rubber	25
		- Other:	
6116.9100		Of wool or fine animal hair	25
6116.9200		Of cotton	25
6116.9300		Of synthetic fibres	25
6116.9900		Of other textile materials	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
61.17		Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
		- Shawls, scarves, mufflers,mantillas, veils and the like:	
6117.1010		Shawls	25
6117.1020		Scarves	25
6117.1030		Dupatta	25
6117.1040		Veils (burqa)	25
6117.1090		Other	25
6117.8000		- Other accessories	25
6117.9000		- Parts	25

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

- 1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
- 2.- This Chapter does not cover:
 - (a) Worn clothing or other worn articles of heading 63.09; or
 - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- 3.- For the purposes of headings 62.03 and 62.04:
 - (a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of

corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

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

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

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

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

- 4.- For the purposes of heading 62.09:
 - (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm;
 - (b) Articles which are, *prima facie*, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.
- 5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.
- 6.- For the purposes of heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
 - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
 - one pair of trousers whether or not extending above waistlevel, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

- 7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.
- 8.- Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9.- Articles of this Chapter may be made of metal thread.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
62.01		Men's or boys' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, other than those of heading 62.03.	
		- Overcoats, raincoats, car- coats, capes, cloaks and similar articles:	
6201.1100		Of wool or fine animal hair	25
6201.1200		Of cotton	25
6201.1300		Of man-made fibres	25
6201.1900		Of other textile materials	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other:	
6201.9100		Of wool or fine animal hair	25
6201.9200		Of cotton	25
6201.9300		Of man-made fibres	25
6201.9900		Of other textile materials	25
62.02		Women's or girls' overcoats, car- coats, capes, cloaks, anoraks (including ski- jackets), wind- cheaters, wind- jackets and similar articles, other than those of heading 62.04.	
		- Overcoats, raincoats, car- coats, capes, cloaks and similar articles:	
6202.1100		Of wool or fine animal hair	25
6202.1200		Of cotton	25
6202.1300		Of man-made fibres	25
6202.1900		Of other textile materials	25
		- Other:	
6202.9100		Of wool or fine animal hair	25
6202.9200		Of cotton	25
6202.9300		Of man-made fibres	25
6202.9900		Of other textile materials	25
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
		- Suits:	
6203.1100		Of wool or fine animal hair	25
6203.1200		Of synthetic fibres	25
		Of other textile materials:	
6203.1910		Men's or boys' suits of cotton	25
6203.1990		Other	25
		- Ensembles:	
6203.2200		Of cotton	25
6203.2300		Of synthetic fibres	25
6203.2900		Of other textile materials	25
		- Jackets and blazers:	
6203.3100		Of wool or fine animal hair	25
6203.3200		Of cotton	25
6203.3300		Of synthetic fibres	25
6203.3900		Of other textile materials	25
		- Trousers, bib and brace overalls, breeches and shorts:	
		Of wool or fine animal hair:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6203.4110		Trousers	25
6203.4190		Other	25
6203.4200		Of cotton	25
6203.4300		Of synthetic fibres	25
6203.4900		Of other textile materials	25
62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
		- Suits:	
6204.1100		Of wool or fine animal hair	25
6204.1200		Of cotton	25
6204.1300		Of synthetic fibres	25
6204.1900		Of other textile materials	25
		- Ensembles:	
6204.2100		Of wool or fine animal hair	25
6204.2200		Of cotton	25
6204.2300		Of synthetic fibres	25
6204.2900		Of other textile materials	25
		- Jackets and blazers:	
6204.3100		Of wool or fine animal hair	25
6204.3200		Of cotton	25
6204.3300		Of synthetic fibres	25
6204.3900		Of other textile materials	25
		- Dresses:	
6204.4100		Of wool or fine animal hair	25
		Of cotton:	
6204.4210		Shisha embroidered dresses	25
6204.4290		other	25
6204.4300		Of synthetic fibres	25
6204.4400		Of artificial fibres	25
6204.4900		Of other textile materials	25
		- Skirts and divided skirts:	
6204.5100		Of wool or fine animal hair	25
6204.5200		Of cotton	25
6204.5300		Of synthetic fibres	25
6204.5900		Of other textile materials	25
		- Trousers, bib and brace overalls, breeches and shorts:	
6204.6100		Of wool or fine animal hair	25
		Of cotton:	
6204.6210		Ghagra	25

PCT CODE			1
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6204.6220		Charara	25
6204.6290		Other	25
		Of synthetic fibres:	
6204.6310		Ghagra	25
6204.6320		Charara	25
6204.6390		Other	25
		Of other textile materials:	
6204.6910		Ghagra	25
6204.6920		Charara	25
6204.6990		Other	25
62.05		Men's or boys' shirts.	
		- Of cotton:	
6205.2010		Baluchi kameez	25
6205.2020		Kurta	25
6205.2090		Other	25
6205.3000		- Of man- made fibres	25
		- Of other textile materials:	
6205.9010		Of wool or fine animal hair	25
6205.9090		Other	25
62.06		Women's or girls' blouses, shirts and shirt- blouses.	
6206.1000		- Of silk or silk waste	25
6206.2000		- Of wool or fine animal hair	25
		- Of cotton:	
6206.3010		Multani choli	25
6206.3020		Punjabi kameez	25
6206.3030		Baluchi kameez	25
6206.3040		Kurta	25
6206.3090		Other	25
		- Of man- made fibres:	
6206.4010		Multani choli	25
6206.4020		Punjabi kameez	25
6206.4030		Baluchi kameez	25
6206.4040		Kurta	25
6206.4090		Other	25
		- Of other textile materials:	1
6206.9010		Multani choli	25
6206.9020		Punjabi kameez	25
6206.9030		Baluchi kameez	25
6206.9040		Kurta	25
0200.3040			

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
		- Underpants and briefs:	
6207.1100		Of cotton	25
		Of other textile materials:	
6207.1910		Baluchi/Peshawari vest	25
6207.1990		Other	25
		- Nightshirts and pyjamas:	
6207.2100		Of cotton	25
6207.2200		Of man-made fibres	25
6207.2900		Of other textile materials	25
		- Other:	
6207.9100		Of cotton	25
6207.9900		Of other textile materials	25
		nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.	
		- Slips and petticoats:	
6208.1100		Of man-made fibres	25
6208.1900		Of other textile materials	25
		- Nightdresses and pyjamas:	
6208.2100		Of cotton	25
6208.2200		Of man-made fibres	25
6208.2900		Of other textile materials	25
		- Other:	
6208.9100		Of cotton	25
6208.9200		Of man-made fibres	25
6208.9900		Of other textile materials	25
62.09		Babies' garments and clothing accessories.	
		- Of cotton:	
6209.2010		Babies' garments not knitted or crocheted	25
6209.2020		Babies' clothing accessories	25
6209.3000		- Of synthetic fibres	25
		- Of other textile materials:	
6209.9010		Babies' garments	25
6209.9090		Other	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
62.10		Garments made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
6210.1000		- Of fabrics of heading 56.02 or 56.03	25
6210.2000		- Other garments, of the type described in subheadings 6201.11 to 6201.19	25
6210.3000		- Other garments, of the type described in subheadings 6202.11 to 6202.19	25
6210.4000		- Other men's or boys' garments	25
6210.5000		- Other women's or girls' garments	25
62.11		Track suits, ski suits and swimwear; other garments.	
		- Swimwear:	
6211.1100		Men's or boys'	25
6211.1200		Women's or girls'	25
6211.2000		- Ski suits	25
		- Other garments, men's or boys':	
6211.3200		Of cotton	25
6211.3300		Of man-made fibres	25
6211.3900		Of other textile materials	25
		- Other garments, women's or girls':	
6211.4200		Of cotton	25
6211.4300		Of man-made fibres	25
6211.4900		Of other textile materials	25
62.12		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
6212.1000		- Brassieres	25
6212.2000		- Girdles and panty- girdles	25
6212.3000		- Corselettes	25
6212.9000		- Other	25
62.13		Handkerchiefs.	
6213.2000		- Of cotton	25
6213.9000		- Of other textile materials	25
62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
6214.1000		- Of silk or silk waste	25
6214.2000		- Of wool or fine animal hair	25
6214.3000		- Of synthetic fibres	25
6214.4000		- Of artificial fibres	25
		- Of other textile materials:	
6214.9010		Shawls	25
6214.9020		Scarves	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6214.9030		Dupatta	25
6214.9040		Veils (burqa)	25
6214.9090		Other	25
62.15		Ties, bow ties and cravats.	
6215.1000		- Of silk or silk waste	25
6215.2000		- of man- made fibres	25
6215.9000		- Of other textile materials	25
62.16		Gloves, mittens and mitts.	
6216.0010		Gloves	25
6216.0020		Mittens and mitts	25
62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	
6217.1000		- Accessories	5
6217.9000		- Parts	5

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

Notes.

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

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

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

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		I. OTHER MADE UP TEXTILE ARTICLES	
63.01		Blankets and travelling rugs.	
6301.1000		- Electric blankets	25
6301.2000		- Blankets (other than electric blankets) and	25
		travelling rugs, of wool or of fine animal hair	
6301.3000		- Blankets (other than electric blankets) and travelling rugs, of cotton	25
6301.4000		- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	25
6301.9000		- Other blankets and travelling rugs	25
63.02		Bed linen, table linen, toilet linen and kitchen linen.	
		- Bed linen, knitted or crocheted:	
6302.1010		Bed sheets	25
6302.1020		Pillow covers	25
6302.1090		Other	25
		- Other bed linen, printed:	
6302.2100		Of cotton	25
6302.2200		Of man-made fibres	25
6302.2900		Of other textile materials	25
		- Other bed linen:	
		Of cotton:	
6302.3110		Bed sheets, mill-made	25
6302.3120		Bed sheets, hand-loom made	25
6302.3130		Bed covers, mill-made	25
6302.3140		Bed covers, hand-loom made	25
6302.3150		Pillow-covers, mill-made	25
6302.3160		Pillow-covers, hand-loom made	25
6302.3190		Other	25
6302.3200		Of man-made fibres	25
		Of other textile materials:	
6302.3910		Bed sheets	25
6302.3920		Bed covers	25
6302.3930		Pillow covers	25
6302.3990		Other	25
6302.4000		- Table linen, knitted or crocheted	25
		- Other table linen:	
		Of cotton:	
6302.5110		Table-covers, mill-made	25
6302.5120		Table-covers, hand-loom made	25
6302.5190		Other	25
6302.5300		Of man-made fibres	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6302.5900		Of other textile materials	25
		- Toilet linen and kitchen linen, of terry	
		towelling or similar terry fabrics of cotton:	
6302.6010		Towels, mill-made	25
6302.6020		Towels of cotton, hand loom	25
6302.6090		Other	25
		- Other:	
		Of cotton:	
6302.9110		Toilet and kitchen linen mill made	25
6302.9120		Toilet and kitchen linen hand loom made	25
6302.9190		Other	25
6302.9300		Of man-made fibres	25
6302.9900		Of other textile materials	25
63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	
		- Knitted or crocheted:	
6303.1200		Of synthetic fibres	25
6303.1900		Of other textile materials	25
		- Other:	
		Of cotton:	
6303.9110		Mill-made	25
6303.9190		Other	25
		Of synthetic fibres:	
6303.9210		Mill-made	25
6303.9290		Other	25
6303.9900		Of other textile materials	25
63.04		Other furnishing articles, excluding those of heading 94.04.	
		- Bedspreads:	
6304.1100		Knitted or crocheted	25
6304.1900		Other	25
		- Other:	
6304.9100		knitted or crocheted	25
6304.9200		Not knitted or crocheted, of cotton	25
6304.9300		Not knitted or crocheted, of synthetic fibres	25
6304.9900		Not knitted or crocheted, of other textile materials	25
63.05		Sacks and bags, of a kind used for the packing of goods.	
6305.1000		- Of jute or of other textile bast fibres of heading 53.03	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6305.2000		- Of cotton	25
		- Of man- made textile materials:	
		Flexible intermediate bulk containers:	
6305.3210		Of a capacity of 1,000 Kg or more	10
6305.3290		Other	25
6305.3300		other, Of polyethylene or polypropylene strip or the like	25
6305.3900		Other	25
6305.9000		- Of other textile materials	25
63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft, camping goods.	
		- Tarpaulins, awnings and sunblinds:	
		Of synthetic fibres:	
6306.1210		Tarpaulins	25
6306.1290		Other	25
		Of other textile materials:	
6306.1910		Tarpaulins	25
6306.1990		Other	25
		- Tents:	
6306.2200		Of synthetic fibres	25
		Of other textile materials:	
6306.2910		Of cotton	25
6306.2990		Other	25
6306.3000		- Sails	25
6306.4000		- Pneumatic mattresses	25
6306.9000		- Other	25
63.07		Other made up articles, including dress patterns.	
		- Floor- cloths, dish- cloths, dusters and similar cleaning cloths:	
6307.1010		Dish-cloth	25
6307.1020		Wash-cloth	25
6307.1030		Dusters	25
6307.1040		Bar mops	25
6307.1050		Bath mats	25
6307.1090		Other	25
6307.2000		- Life- jackets and life- belts	5
		- Other:	
6307.9010		Shopping bags, knitted	25
6307.9020		Prayer mats(janamaz)	25
6307.9030		Caps (knitted)	25
6307.9040		Shoe lace	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6307.9050		Tea cosy	25
6307.9060		Stove pad	25
6307.9070		Terry coverlets	25
6307.9080		Cushion pillows	25
6307.9090		Other	25
		II. SETS	
6308.0000		Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS	25
6309.0000		Worn clothing and other worn articles.	5
63.10		Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
6310.1000		- Sorted	25
6310.9000		- Other	25

Section XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Chapter 64

Footwear, gaiters and the like; parts of such articles

- 1.- This Chapter does not cover:
 - (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
 - (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
 - (c) Worn footwear of heading 63.09;
 - (d) Articles of asbestos (heading 68.12);
 - (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or

- (f) Toy footwear or skating boots with ice or roller skates attached; shinguards or similar protective sportswear (Chapter 95).
- 2.- For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
- 3.- For the purposes of this Chapter:
 - (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
 - (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.
- 4.- Subject to Note 3 to this Chapter:
 - (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
 - (b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

- 1.- For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:
 - (a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;
 - (b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
64.01		Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	
6401.1000		- Footwear incorporating a protective metal toe- cap	25

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other footwear:	
6401.9200		Covering the ankle but not covering the knee	25
6401.9900		Other	25
64.02		Other footwear with outer soles and uppers of rubber or plastics.	
		- Sports footwear:	
6402.1200		Ski-boots, cross country ski footwear and snowboard boots	25
6402.1900		Other	25
6402.2000		- Footwear with upper straps or thongs assembled to the sole by means of plugs	25
		- Other footwear:	
6402.9100		Covering the ankle	25
6402.9900		Other	25
64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
		- Sports footwear:	
6403.1200		Ski-boots, cross country ski footwear and snowboard boots	25
6403.1900		Other	25
6403.2000		- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	25
6403.4000		- Other footwear, incorporating a protective metal toe- cap	25
		- Other footwear with outer soles of leather:	
6403.5100		Covering the ankle	25
6403.5900		Other	25
		- Other footwear:	
6403.9100		Covering the ankle	25
6403.9900		Other	25
64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	
		- Footwear with outer soles of rubber or plastics:	
6404.1100		 - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like 	25
6404.1900		Other	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6404.2000		- Footwear with outer soles of leather or composition leather	25
64.05		Other footwear.	
6405.1000		- With uppers of leather or composition leather	25
6405.2000		- With uppers of textile materials	25
		- Other:	
6405.9010		Of canvas	25
6405.9090		Other	25
64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in- soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
6406.1000		 Uppers and parts thereof, other than stiffeners 	20
		- Outer soles and heels, of rubber or plastics:	
6406.2010		Of rubber	25
6406.2090		Other	25
6406.9000		- Other	25

Headgear and parts thereof

- 1.- This Chapter does not cover :
 - (a) Worn headgear of heading 63.09;
 - (b) Asbestos headgear (heading 68.12); or
 - (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.
- 2.- Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6501.0000		Hat- forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	20
6502.0000		Hat- shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	20
[65.03]			
65.04		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	
6504.0010		Straw hats	20
6504.0090		Other	20
6505.0000		Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair- nets of any material, whether or not lined or trimmed.	20
65.06		Other headgear, whether or not lined or trimmed.	
6506.1000		- Safety headgear	20
		- Other:	
6506.9100		Of rubber or of plastics	20
6506.9900		Of other materials	20
6507.0000		Head- bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	20

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

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

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
66.01		Umbrellas and sun umbrellas (including walking- stick umbrellas, garden umbrellas and similar umbrellas).	
6601.1000		- Garden or similar umbrellas	25
		- Other:	
6601.9100		Having a telescopic shaft	25
6601.9900		Other	25
66.02		Walking- sticks, seat- sticks, whips, riding- crops and the like.	
6602.0010		Walking sticks and seat sticks	25
6602.0090		Other	25
66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.	
6603.2000		- Umbrella frames including frames mounted on shafts (sticks)	20
6603.9000		- Other	20

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

- 1.- This Chapter does not cover:
 - (a) Straining cloth of human hair (heading 59.11);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear or hair-nets (Chapter 65);
 - (e) Toys, sports requisites or carnival articles (Chapter 95); or
 - (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).
- 2.- Heading 67.01 does not cover:
 - (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);
 - (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.
- 3.- Heading 67.02 does not cover:
 - (a) Articles of glass (Chapter 70); or
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6701.0000		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	20
67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
6702.1000		- Of plastics	25
6702.9000		- Of other materials	25
6703.0000		Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
67.04		Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	
		- Of synthetic textile materials:	
6704.1100		Complete wigs	20
6704.1900		Other	20
6704.2000		- Of human hair	20
6704.9000		- Of other materials	20

Section XIII

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

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

- 1.- This Chapter does not cover:
 - (a) Goods of Chapter 25;
 - (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
 - (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - (d) Articles of Chapter 71;
 - (e) Tools or parts of tools, of Chapter 82;
 - (f) Lithographic stones of heading 84.42;
 - (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (h) Dental burrs (heading 90.18);
 - (ij) Articles of Chapter 91 (for example, clocks and clock cases);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (I) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
 - (n) Articles of Chapter 97 (for example, works of art).

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

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6801.0000		Setts, curbstones and flagstones, of natural stone (except slate).	25
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
6802.1000		- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	25
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
6802.2100		Marble, travetine and alabaster	30
6802.2300		Granite	30
6802.2900		Other stone	30
		- Other:	
6802.9100		Marble, travertine and alabaster	30
6802.9200		Other calcareous stone	30
6802.9300		Granite	30
6802.9900		Other stone	30
6803.0000		Worked slate and articles of slate or of agglomerated slate.	25
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	
6804.1000		- Millstones and grindstones for milling, grinding or pulping	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other millstones, grindstones, grinding wheels and the like:	
6804.2100		Of agglomerated synthetic or natural diamond	5
6804.2200		Of other agglomerated abrasives or of ceramics	5
6804.2300		Of natural stone	5
6804.3000		- Hand sharpening or polishing stones	5
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	
6805.1000		- On a base of woven textile fabric only	20
6805.2000		- On a base of paper or paperboard only	20
6805.3000		- On a base of other materials	20
68.06		Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat- insulating, sound- insulating or sound- absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.	
6806.1000		- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	20
6806.2000		- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10
6806.9000		- Other	20
68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
6807.1000		- In rolls	25
6807.9000		- Other	25
6808.0000		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	25
68.09		Articles of plaster or of compositions based on plaster.	
		- Boards, sheets, panels, tiles and similar articles, not ornamented:	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6809.1100		 - Faced or reinforced with paper or paperboard only 	25
6809.1900		Other	25
		- Other articles:	
6809.9010		Industrial moulds	10
6809.9090		Other	25
68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
		- Tiles, flagstones, bricks and similar articles:	
6810.1100		Building blocks and bricks	25
6810.1900		Other	25
		- Other articles:	
6810.9100		Prefabricated structural components for building or civil engineering	25
6810.9900		Other	25
68.11		Articles of asbestos- cement, of cellulose fibre- cement or the like.	
6811.4000		- Containing asbestos	25
		- Not containing asbestos :	
6811.8100		Corrugated sheets	25
6811.8200		Other sheets, panels, tiles and similar articles	25
6811.8900		Other articles	25
68.12		Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.	
6812.8000		- Of crocidolite	25
		- Other:	
6812.9100		 Clothing, clothing accessories, footwear and headgear 	25
6812.9200		Paper, millboard and felt	25
6812.9300		Compressed asbestos fibre jointing, in sheets or rolls	25
6812.9900		Other	25

PCT C	ODE		
Heading /	Statistical	DESCRIPTION	CD %
Sub-heading (1)	suffix (2)	(3)	(4)
68.13		Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.	
		- Containing asbestos:	
6813.2010		For vehicles of heading 87.11	35
6813.2020		Other for motor cars and vehicles	35
6813.2090		Other	25
		- Not containing asbestos :	
		Brake linings and pads:	
6813.8110		For vehicles of heading 87.11	35
6813.8120		Other for motor cars and vehicles	35
6813.8190		Other	25
6813.8900		Other	25
68.14 6814.1000		Worked mica and articles of mica,including agglomerated or reconstitutedmica, whether or not on a support ofpaper, paperboard or other materials Plates, sheets and strips of agglomeratedor reconstituted mica, whether or not on asupport	25
6814.9000		- Other	25
68.15		Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	
6815.1000		- Non electrical articles of graphite or other carbon	5
6815.2000		- Articles of peat - Other articles:	5
6815.9100		Containing magnesite, dolomite or chromite	25
0045 0040		Other:	05
6815.9910		Of onyx (marbles)	25
6815.9990		Other	25
Chapter 69

Ceramic products

- 1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.
- 2.- This Chapter does not cover:
 - (a) Products of heading 28.44;
 - (b) Articles of heading 68.04;
 - (c) Articles of Chapter 71 (for example, imitation jewellery);
 - (d) Cermets of heading 81.13;
 - (e) Articles of Chapter 82;
 - (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (g) Artificial teeth (heading 90.21);
 - (h) Articles of Chapter 91 (for example, clocks and clock cases);
 - (ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
 - (I) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes); or
 - (m) Articles of Chapter 97 (for example, works of art).

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		I GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS	
6901.0000		Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	25
69.02		Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	
		- Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ :	
6902.1010		 Capable of resisting temperatureupto 1600 °C 	25
6902.1090		Other	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Containing by weight more than 50 % of alumina(Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products:	
6902.2010		Capable of resisting temperature upto 1600 °C	25
6902.2090		Other	10
		- Other:	
6902.9010		Capable of resisting temperature upto 1600 °C	25
6902.9090		Other	10
69.03		Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	
6903.1000		- Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	10
		- Containing by weight more than 50 % of alumina (Al_2O_3) or of a mixture or compound of alumina and of silica (SiO_2) :	
6903.2010		Cold tundish lining sets, slide gate refractory sets & nozzles	20
6903.2090		Other	10
		- Other:	
6903.9010		Refractory products of a kind used in industrial ovens, kilns and furnaces	15
6903.9020		Saggars and parts thereof	10
6903.9090		Other	25
		II OTHER CERAMIC PRODUCTS	
69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.	
6904.1000		- Building bricks	25
6904.9000		- Other	25
69.05		Roofing tiles, chimney- pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
6905.1000		- Roofing tiles	25
6905.9000		- Other	25
6906.0000		Ceramic pipes, conduits, guttering and pipe fittings.	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
69.07		Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	
6907.1000		- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	30
6907.9000		- Other	30
69.08		Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	
6908.1000		- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm	30
		- Other:	
6908.9010		Tiles	30
6908.9090		Other	30
69.09		Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	
		- Ceramic wares for laboratory, chemical or other technical uses:	
6909.1100		Of porcelain or china	20
6909.1200		 - Articles having a hardness equivalent to 9 or more on the Mohs scale 	20
6909.1900		Other	20
6909.9000		- Other	25
69.10		Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	
		- Of porcelain or china:	
6910.1010		Wash basin	30
6910.1020		Bath tubs ceramic	30
6910.1030		Bidets ceramic	30
6910.1040		Cisterns ceramic	30
6910.1050		Sink ceramic	30

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
6910.1060		Toilet ceramic	30
6910.1070		Urinals ceramic	30
6910.1080		Water loset pans	30
6910.1090		Other	30
6910.9000		- Other	30
69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
		- Tableware and kitchenware:	
6911.1010		Dinner sets	30
6911.1020		Dishes	30
6911.1030		Plates	30
6911.1040		Tea cups and saucers	30
6911.1090		Other	30
6911.9000		- Other	30
69.12		Ceramic tableware, kitchen- ware, other household articles and toilet articles, other than of porcelain or china.	
6912.0010		Tableware and kitchenware	30
6912.0090		Other	30
69.13		Statuettes and other ornamental ceramic articles.	
6913.1000		- Of porcelain or china	30
6913.9000		- Other	30
69.14		Other ceramic articles.	
6914.1000		- Of porcelain or china	30
6914.9000		- Other	30

Chapter 70

Glass and glassware

- 1.- This Chapter does not cover:
 - (a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);
 - (b) Articles of Chapter 71 (for example, imitation jewellery);
 - (c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;
 - (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

- (f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or
- (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.
- 2.- For the purposes of headings 70.03, 70.04 and 70.05:
 - (a) glass is not regarded as "worked" by reason of any process it has undergone before annealing;
 - (b) cutting to shape does not affect the classification of glass in sheets;
 - (c) the expression "absorbent, reflecting or non-reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.
- 3.- The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.
- 4.- For the purposes of heading 70.19, the expression "glass wool" means:
 - (a) Mineral wools with a silica (SiO₂) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight.

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

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

Subheading Note.

1.- For the purposes of subheadings 7013.22, 7013.33, 7013.41 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7001.0000		Cullet and other waste and scrap of glass; glass in the mass.	10
70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	
7002.1000		- Balls	20
7002.2000		- Rods	20
		- Tubes:	
7002.3100		Of fused quartz or other fused silica	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7002.3200		 Of other glass having a linear coefficient of expansion not exceeding 5x10⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C 	20
		Other:	
7002.3910		Neutral glass tubing of a kind used for the manufacture of ampoules	20
7002.3920		 Glass tubing of a kind used for shell blowing, flare and exhaust solely or principally used by flourescent tube, bulb and auto bulb industry 	5
7002.3990		Other	20
70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.	
		- Non- wired sheets:	
7003.1200		Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	25
7003.1900		Other	25
7003.2000		- Wired sheets	25
7003.3000		- Profiles	25
70.04		Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.	
7004.2000		- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non- reflecting layer	25
7004.9000		- Other glass	25
70.05		Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non- reflecting layer, but not otherwise worked.	
7005.1000		- Non- wired glass, having an absorbent, reflecting or non- reflecting layer	25
		- Other non- wired glass:	
7005.2100		Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	25
7005.2900		Other	25

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7005.3000		- Wired glass	25
70.06		Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	
7006.0010		Glass plates worked	25
7006.0020		Glass sheet worked	25
7006.0090		Other	25
70.07		Safety glass, consisting of toughened (tempered) or laminated glass.	
		 Toughened (tempered) safety glass: - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels: For vehicles of chapter 87: 	
7007.1111		 (1) Rear and window glasses for vehicles of sub - heading 8704.3190 (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225 	35
7007.1119		Other	35
7007.1190		Other	25
7007.1900		Other	25
		- Laminated safety glass:	
		Of size and shape suitable for incorporation in vehicles, aircraft,spacecraft or vessels:	
		For vehicles of chapter 87:	
7007.2111		 (i) Rear and window glasses for vehicles of sub - heading 8704.3190; (2) Glasses for doors, glass plain, glass window (sliding), glass for rear door, glass for rear quarter window and glass for wind screen for vehicles of sub - heading 8703.3225 	35
7007.2119		Other	35
7007.2190		Other	25
7007.2900		Other	25
7008.0000		Multiple- walled insulating units of glass.	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
70.09		Glass mirrors, whether or not framed, including rear- view mirrors.	
		- Rear- view mirrors for vehicles:	
7009.1010		Rear view mirrors for motor cars of heading 8703, and vehicles of sub- headings 8703.2113, 8703.2115, 8703.3223, 8704.3190, 8703.3225 and vehicles of heading 87.11	35
7009.1090		Other	35
		- Other:	
7009.9100		Unframed	25
7009.9200		Framed	25
70.10		Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	
7010.1000		- Ampoules	25
7010.2000		- Stoppers, lids and other closures	25
7010.9000		- Other	25
70.11		Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode- ray tubes or the like.	
7011.1000		- For electric lighting	15
7011.2000		- For cathode- ray tubes	10
7011.9000		- Other	20
[70.12]			
70.13		Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
7013.1000		- Of glass-ceramics	25
		- Stemware drinking glasses, other than of glass-ceramics :	
7013.2200		Of lead crystal	25
7013.2800		Other	25
		- Other drinking glasses, other than of glass ceramics:	
7013.3300		Of lead crystal	25
7013.3700		Other	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics :	
7013.4100		Of lead crystal	25
7013.4200		 Of glass having a linear coefficient of expansion not exceeding 5x10⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C 	25
7013.4900		Other	25
		- Other glassware :	
7013.9100		Of lead crystal	25
7013.9900		Other	25
70.14		Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	
7014.0010		Glass for head lamps for vehicles of heading 87.11	35
7014.0020		Other for motor cars and vehicles	35
7014.0090		Other	25
70.15		Clock or watch glasses and similar glasses, glasses for non- corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	
7015.1000		- Glasses for corrective spectacles	10
7015.9000		- Other	10
70.16		Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	
7016.1000		- Glass cubes and other glass smallwares whether or not on a backing, for mosaics or similar decorative purposes	25
7016.9000		- Other	25

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	
		- Of fused quartz or other fused silica:	
7017.1010		Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	5
7017.1020		Beakers	5
7017.1090		Other	5
7017.2000		- Of other glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0 °C to 300 °C	5
7017.9000		- Other	5
70.18		Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp- worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	
7018.1000		- Glass beads, imitation pearls, imitation precious or semi- precious stones and similar glass smallwares	15
7018.2000		- Glass microspheres not exceeding 1mm in diameter	10
		- Other:	
7018.9010		Glass eyes	10
7018.9090 70.19		Other Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	25
		- Slivers, rovings, yarn and chopped strands:	
7019.1100		Chopped strands, of a length of not more than 50 mm	10
7019.1200		Rovings	10
7019.1900		 - Other - Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: 	10
7019.3100		Mats	5
7019.3200		Thin sheets (voiles)	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7019.3900		Other	20
7019.4000		- Woven fabrics of rovings	20
		- Other woven fabrics:	
		Of a width not exceeding 30cm:	
7019.5110		Tyre cord fabric	5
7019.5190		Other	20
7019.5200		Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex:	20
7019.5900		Other	20
		- Other:	
7019.9010		Insulating sleeves	10
7019.9020		Glass wool	10
7019.9090		Other	20
70.20		Other articles of glass.	
7020.0010		Articles used for industrial purposes	10
7020.0020		For vacuum flasks	25
7020.0030		For other vacuum vessels	25
7020.0090		Other	25

Section XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

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

- 1.- Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2.- (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for

example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles (*).

- (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3.- This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semiprecious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (I) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);
 - (n) Articles covered by Note 2 to Chapter 95;
 - (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
 - (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4.- (A) The expression "precious metal" means silver, gold and platinum.
 - (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5.- For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

- 6.- Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7.- Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8.- Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9.- For the purposes of heading 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semiprecious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

- 10.- For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 11.- For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1.- For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

- 2.- Notwithstanding the provisions of Chapter Note 4(B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3.- For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		I NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI- PRECIOUS STONES	
71.01		Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	
7101.1000		- Natural pearls	5
		- Cultured pearls:	
7101.2100		Unworked	5
7101.2200		Worked	5
71.02		Diamonds, whether or not worked, but not mounted or set.	
7102.1000		- Unsorted	0
		- Industrial:	
7102.2100		Unworked or simply sawn, cleaved or bruted	5
7102.2900		Other	5
		- Non- industrial:	
7102.3100		Unworked or simply sawn, cleaved or bruted	0
7102.3900		Other	5
71.03		Precious stones (other than diamonds) and semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi- precious stones, temporarily strung for convenience of transport.	
7103.1000		- Unworked or simply sawn or roughly shaped	0
		- Otherwise worked:	
7103.9100		Rubies, sapphires and emeralds	5
7103.9900		Other	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
71.04		Synthetic or reconstructed precious or semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi- precious stones,temporarily strung for convenience of transport.	
7104.1000		- Piezo- electric quartz	5
7104.2000		- Other, unworked or simply sawn or roughly shaped	5
7104.9000		- Other	5
71.05		Dust and powder of natural or synthetic precious or semi- precious stones.	
7105.1000		- Of diamond	5
7105.9000		- Other	5
		II PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL	
71.06		Silver (including silver plated with gold or platinum), unwrought or in semi- manufactured forms, or in powder form.	
7106.1000		- Powder	5
		- Other:	
		Unwrought:	
7106.9110		50 kg and above	Rs.120/Kg
7106.9190		Other	5
		Semi-manufactured:	
7106.9210		50 kg and above	Rs.120/Kg
7106.9290		Other	5
7107.0000		Base metals clad with silver, not further worked than semi- manufactured.	5
71.08		Gold (including gold plated with platinum) unwrought or in semi- manufactured forms, or in powder form.	
		- Non- monetary:	
7108.1100		Powder	5
		Other unwrought forms:	1
7108.1210		5 Kg and above	Rs.2500/Kg
7108.1290		Other	5
		Other semi-manufactured forms:	
7108.1310		5 Kg and above	Rs.2500/Kg
7108.1390		Other	5
		- Monetary:	
7108.2010		5 Kg and above	Rs.2500/Kg
7108.2090		Other	5

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7109.0000		Base metals or silver, clad with gold, not further worked than semi- manufactured.	5
71.10		Platinum, unwrought or in semi- manufactured forms, or in powder form.	
		- Platinum:	
7110.1100		Unwrought or in powder form	5
7110.1900		Other	5
		- Palladium:	
7110.2100		Unwrought or in powder form	5
7110.2900		Other	5
		- Rhodium:	
7110.3100		Unwrought or in powder form	5
7110.3900		Other	5
		- Iridium, osmium and ruthenium:	
7110.4100		Unwrought or in powder form	5
7110.4900		Other	5
7111.0000		Base metals, silver or gold, clad with platinum, not further worked than semi- manufactured.	5
71.12		Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	
7112.3000		- Ash containing precious metal or precious metal compounds	5
		- Other:	
7112.9100		 - Of gold, including metal clad with gold but excluding sweepings containing other precious metals 	5
7112.9200		 - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals 	5
7112.9900		Other	5
		III JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES	
71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Of precious metal whether or not plated or clad with precious metal:	
7113.1100		Of silver, whether or not plated or clad with other precious metal	5
		Of other precious metal, whether or not plated or clad with precious metal:	
7113.1910		Of gold	5
7113.1920		Medals and medollion of precious metals	5
7113.1990		Other	5
7113.2000		- Of base metal clad with precious metal	5
71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal. - Of precious metal whether or not plated	
		or clad with precious metal:	
7114.1100		Of silver, whether or not plated or clad with other precious metal	5
7114.1900		Of other precious metal, whether or not plated or clad with precious metal	5
7114.2000		- Of base metal clad with precious metal	5
71.15		Other articles of precious metal or of metal clad with precious metal.	
7115.1000		- Catalysts in the form of wire cloth or grill, of platinum	5
7115.9000		- Other	5
71.16		Articles of natural or cultured pearls, precious or semi- precious stones (natural, synthetic or reconstructed).	
7116.1000		- Of natural or cultured pearls	5
7116.2000		- Of precious or semi- precious stones (natural, synthetic or reconstructed)	5
71.17		Imitation jewellery.	
		- Of base metal, whether or not plated with precious metal:	
7117.1100		Cuff-links and studs	10
7117.1900		Other	10
7117.9000		- Other	10
71.18		Coin.	
7118.1000		- Coin (other than gold coin), not being legal tender	5
7118.9000		- Other	5

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

- 1.- This Section does not cover:
 - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);
 - (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
 - (c) Headgear or parts thereof of heading 65.06 or 65.07;
 - (d) Umbrella frames or other articles of heading 66.03;
 - (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
 - (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
 - (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft)
 - (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
 - (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
 - (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (I) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
 - (n) Articles of Chapter 97 (for example, works of art).
- 2.- Throughout the Nomenclature, the expression "parts of general use" means :
 - (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
 - (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and
 - (c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

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

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

- 3.- Throughout the Nomenclature, the expression "base metals" means : iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.
- 4.- Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a

ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

- 5.- Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):
 - (a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;
 - (b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;
 - (c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.
- 6.- Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.
- 7.- Classification of composite articles:

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

For this purpose:

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- (c) A cermet of heading 81.13 is regarded as a single base metal.
- 8.- In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap:

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

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

Chapter 72

Iron and steel

Notes.

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

(a) Pig iron

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

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

(b) Spiegeleisen

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

(c) Ferro-alloys

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

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

(d) Steel

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

(e) Stainless steel

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

(f) Other alloy steel

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

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium

- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) Remelting scrap ingots of iron or steel

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

(h) Granules

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

(ij) Semi-finished products

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

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

(k) Flat-rolled products

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

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

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

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

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

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

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a

uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

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

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire Chapter 72 does not include products of heading 73.01 or

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

(o) Wire

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

(p) Hollow drill bars and rods

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

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

Subheading Notes.

- 1.- In this Chapter the following expressions have the meanings hereby assigned to them:
 - (a) Alloy pig iron
 - Pig iron containing, by weight, one or more of the following elements in the specified proportions:
 - more than 0.2% of chromium
 - more than 0.3% of copper
 - more than 0.3% of nickel
 - more than 0.1% of any of the following elements : aluminium, molybdenum,

titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

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

- 0.08% or more of sulphur

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

(c) Silicon-electrical steel

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

(d) High speed steel

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

(e) Silico-manganese steel

Alloy steels containing by weight:

- not more than 0.7% of carbon,
- 0.5% or more but not more than 1.9% of manganese, and
- 0.6% or more but not more than 2.3% of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.
- 2.- For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed :

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

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

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		I PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM	
72.01		Pig iron and, spiegeleisen in pigs, blocks or other primary form.	
7201.1000		 Non- alloy pig iron containing by weight 0.5 % or less of phosphorus 	0
7201.2000		 Non- alloy pig iron containing by weight more than 0.5 % of phosphorus: 	0
7201.5000		- Alloy pig iron; spiegeleisen:	0
72.02		Ferro- alloys.	
		- Ferro- manganese:	
7202.1100		 - Containing by weight more than 2 % of carbon 	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7202.1900		Other	5
		- Ferro- silicon:	
7202.2100		Containing by weight more than 55 % of silicon	5
7202.2900		Other	5
7202.3000		- Ferro- silico- managanese	5
		- Ferro- chromium:	
7202.4100		Containing by weight more than 4 % of carbon	5
7202.4900		Other	5
7202.5000		- Ferro- silico- chromium	5
7202.6000		- Ferro- nickel	5
7202.7000		- Ferro- molybdenum	5
7202.8000		 Ferro- tungsten and ferro- silico- tungsten Other: 	5
7202.9100		- Ferro-titanium and ferro-silicon-titanium	5
7202.9100		Ferro-vanadium	5
7202.9200		Ferro-vanadum	5
7202.9300		Other	5
7202.9900 72.03		Ferrous products obtained by direct	5
		ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, In lumps, pellets or similar forms.	
7203.1000		- Ferrous products obtained by direct reduction of iron ore	0
7203.9000		- Other	0
72.04		Ferrous waste and scrap; remelting	
		scrap ingots of iron or steel.	
		- Waste and scrap of cast iron:	
7204.1010		Re-rollable	0
7204.1020		Waste and scrap of auto parts	35
7204.1090		Other	0
7004.0400		- Waste and scrap of alloy steel:	
7204.2100		Of stainless steel	0
7204.2900		Other	0
7204.3000		- Waste and scrap of tinned iron or steel	0
7204.4100		 Other waste and scrap: - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles - Other: 	0
7204.4910		Re-rollable	0
7204.4910		Waste and scrap of auto parts	35
1204.4920		waste and scrap of auto parts	30

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7204.4930		Waste and scrap of auto parts in pressed bundle condition	0
7204.4990		Other	0
7204.5000		- Remelting scrap ingots	0
72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.	
7205.1000		- Granules	5
		- Powders:	
7205.2100		Of alloy steel	5
7205.2900		Other	5
		II IRON AND NON- ALLOY STEEL	
72.06		Iron and non- alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	
7206.1000		- Ingots	5
7206.9000		- Other	5
72.07		Semi- finished products of iron or non- alloy steel.	
		- Containing by weight less than 0.25 % of carbon:	
		Of rectangular (including square) cross- section, the width measuring less than twice the thickness:	
7207.1110		Billets	5
7207.1190		Other	5
		Other, of rectangular (other than square) cross-section:	
7207.1210		Billets	5
7207.1290		Other	5
		Other:	
7207.1910		Of a cross section 165 X 165 mm and above	5
7207.1920		Billets	5
7207.1990		Other	5
		- Containing by weight 0.25 % or more of carbon:	
7207.2010		Of a cross section 165 mm x 165 mm and above	5
7207.2020		Billets	5
7207.2090		Other	5
72.08		Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, hot- rolled, not clad, plated or coated.	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- In coils, not further worked than hot- rolled, with patterns in relief:	
7208.1010		Of secondary quality	20
7208.1090		Other	10
		- Other, in coils, not further worked than hot- rolled, pickled:	
		Of a thickness of 4.75 mm or more:	
7208.2510		Of secondary quality	20
7208.2590		Other	10
		Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.2610		Of secondary quality	20
7208.2690		Other	10
		Of a thickness of less than 3 mm:	
7208.2710		Of secondary quality	20
7208.2790		Other	10
		- Other, in coils, not further worked than hot- rolled:	
		Of a thickness exceeding 10 mm:	
7208.3610		Of secondary quality	20
7208.3690		Other	10
		Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7208.3710		Of secondary quality	20
7208.3790		Other	10
		Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.3810		Of secondary quality	20
7208.3890		Other	10
		Of a thickness of less than 3 mm:	
7208.3910		Of secondary quality	20
7208.3990		Other	10
		- Not in coils, not further worked than hot- rolled, with patterns in relief:	
7208.4010		Of secondary quality	20
7208.4090		Other	10
		- Other, not in coils, not further worked than hot- rolled:	
		Of a thickness exceeding 10 mm:	
7208.5110		Of secondary quality	20
7208.5190		Other	10
		Of a thickness of 4.75 mm or more but not exceeding 10 mm:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7208.5210		Of secondary quality	20
7208.5290		Other	10
		Of a thickness of 3 mm or more but less than 4.75 mm:	
7208.5310		Of secondary quality	20
7208.5390		Other	10
		Of a thickness of less than 3 mm:	
7208.5410		Of secondary quality	20
7208.5490		Other	10
		- Other:	
7208.9010		Of secondary quality	20
7208.9090		Other	10
72.09		Flat- rolled products of iron or non- alloy steel, of a width of 600 mm or more, cold- rolled (cold- reduced), not clad, plated or coated.	
		- In coils, not further worked than cold- rolled (cold- reduced):	
		Of a thickness of 3 mm or more:	
7209.1510		Of secondary quality	20
7209.1590		Other	10
		Of a thickness exceeding 1mm but less than 3 mm:	
7209.1610		Of secondary quality	20
7209.1690		Other	10
		Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7209.1710		Of secondary quality	20
7209.1790		Other	10
		Of a thickness of less than 0.5 mm:	
7209.1810		Of secondary quality	20
7209.1890		Other	10
		- Not in coils, not further worked than cold- rolled (cold- reduced):	
		Of a thickness of 3 mm or more :	
7209.2510		Of secondary quality	20
7209.2590		Other	10
		Of a thickness exceeding 1 mm but less than 3 mm:	
7209.2610		Of secondary quality	20
7209.2690		Other	10
		Of a thickness of 0.5 mm or more but not exceeding 1 mm:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7209.2710		Of secondary quality	20
7209.2790		Other	10
		Of a thickness of less than 0.5 mm:	
7209.2810		Of secondary quality	20
7209.2890		Other	10
		- Other:	
7209.9010		Of secondary quality	20
7209.9090		Other	10
72.10		Flat- rolled products of iron or non- alloysteel, of a width of 600 mm or more,clad, plated or coated Plated or coated with tin:	
		Of a thickness of 0.5 mm or more:	
7210.1110		Of secondary quality	20
7210.1190		Other	10
		Of a thickness of less than 0.5 mm:	
7210.1210		Of secondary quality	20
7210.1290		Other	10
		- Plated or coated with lead, including terne- plate:	
7210.2010		Of secondary quality	20
7210.2090		Other	10
		- Electrolytically plated or coated with zinc:	
7210.3010		Of secondary quality	20
7210.3090		Other	10
		- Otherwise plated or coated with zinc:	
		Corrugated:	• •
7210.4110		Of secondary quality	20
7210.4190		Other	10
7040 4040		Other:	00
7210.4910		Of secondary quality	20
7210.4990		 Other Plated or coated with chromium oxides or with chromium and chromium oxides: 	10
7210.5010		Of secondary quality	20
7210.5090		Other	10
		- Plated or coated with aluminium:	
		Plated or coated with aluminium-zinc alloys:	
7210.6110		Of secondary quality	20
7210.6190		Other	10
		Other:	
7210.6910		Of secondary quality	20
7210.6990		Other	10

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Painted, varnished or coated with plastics:	
7210.7010		VCM coated sheets of a thickness(excluding any coating) not exceeding 0.5 mm	5
7210.7020		Of secondary quality	20
7210.7090		Other	10
		- Other:	
7210.9010		Of secondary quality	20
7210.9090		Other	10
72.11		Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, not clad, plated or coated.	
		- Not further worked than hot- rolled:	
		Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4 mm, not in coils and without patterns in relief :	
7211.1310		Of secondary quality	20
7211.1390		Other	10
		Other, of a thickness of 4.75 mm or more:	
7211.1410		Of secondary quality	20
7211.1490		Other	10
		Other:	
7211.1910		Cold rolled steel strips of thickness below 0.5 mm and upto 100 mm wide	5
7211.1920		Of secondary quality	20
7211.1990		Other	10
		- Not further worked than cold- rolled (cold- reduced):	
		Containing by weight less than 0.25 % of carbon:	
7211.2310		Of secondary quality	20
7211.2390		Other	10
		Other:	
7211.2910		Of secondary quality	20
7211.2990		Other	10
		- Other:	
7211.9010		Of secondary quality	20
7211.9090		Other	10
72.12		Flat- rolled products of iron or non- alloy steel, of a width of less than 600 mm, clad, plated or coated.	
7212.1000		- Plated or coated with tin	25
		- Electrolytically plated or coated with zinc:	_•

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7212.2010		Of secondary quality	20
7212.2090		Other	10
		- Otherwise plated or coated with zinc:	
7212.3010		Of secondary quality	20
7212.3090		Other	10
		- Painted, varnished or coated with plastics:	
7212.4010		Of secondary quality	20
7212.4090		Other	10
		- Otherwise plated or coated:	
7212.5010		Of secondary quality	20
7212.5090		Other	10
		- Clad:	
7212.6010		Of secondary quality	20
7212.6090		Other	10
72.13		Bars and rods, hot- rolled, in irregularly	
		wound coils, of iron or non- alloy steel.	
		- Containing indentations, ribs, grooves or	
		other deformations produced during the rolling process:	
7213.1010		Of secondary quality	20
7213.1090		Other	10
		- Other, of free- cutting steel:	
7213.2010		Of secondary quality	20
7213.2090		Other	10
		- Other:	
		Of circular cross-section measuring less than 14 mm in diameter:	
7213.9110		Of secondary quality	20
7213.9190		Other	10
		Other:	
7213.9910		Of secondary quality	20
7213.9990		Other	10
72.14		Other bars and rods of iron or non- alloy steel, not further worked than forged, hot- rolled, hot- drawn or hot- extruded, but including those twisted after rolling.	
		- Forged:	
7214.1010		Of secondary quality	20
7214.1090		Other	10
		- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	
7214.2010		Of secondary quality	20
7214.2090		Other	10

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		- Other, of free- cutting steel:	
7214.3010		Of secondary quality	20
7214.3090		Other	10
		- Other:	
		Of rectangular (other than square) cross- section:	
7214.9110		Of secondary quality	20
7214.9190		Other	10
		Other:	
7214.9910		Of secondary quality	20
7214.9990		Other	10
72.15		Other bars and rods of iron or non- alloy	
		steel.	
		- Of free- cutting steel, not further worked than cold- formed or cold- finished:	
7215.1010		Of secondary quality	20
7215.1090		Other	10
		- Other, not further worked than cold- formed or cold- finished:	
7215.5010		Of secondary quality	20
7215.5090		Other	10
		- Other:	
7215.9010		Of secondary quality	20
7215.9090		Other	10
72.16		Angles, shapes and sections of iron or non- alloy steel.	
7216.1000		- U, I or H sections, not further worked than hot- rolled, hot- drawn or extruded, of a height of less than 80 mm	20
		 L or T sections, not further worked than hot- rolled, hot- drawn or extruded, of a height of less than 80 mm: 	
7216.2100		L sections	20
7216.2200		T sections	20
		- U, I or H sections, not further worked than hot- rolled, hot- drawn or extruded of a height of 80 mm or more:	
		U sections:	
7216.3110		Of a height exceeding 150 mm	5
7216.3190		Other	20
		I sections:	
7216.3210		Of a height exceeding 200 mm	5
7216.3290		Other	20

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
		H sections:	
7216.3310		Of a height exceeding 250 mm	5
7216.3390		Other	20
		- L or T sections, not further worked than hot- rolled, hot- drawn or extruded, of a height of 80 mm or more:	
7216.4010		Of a height exceeding 150 mm	5
7216.4090		Other	20
7216.5000		- Other angles, shapes and sections, not further worked than hot- rolled, hot- drawn or extruded	20
		- Angles, shapes and sections, not further worked than cold- formed or cold- finished:	
7216.6100		Obtained from flat-rolled products	20
7216.6900		Other	20
		- Other:	
7216.9100		Cold-formed or cold-finished from flat- rolled products	20
7216.9900		Other	20
72.17		Wire of iron or non- alloy steel.	
7217.1000		 Not plated or coated, whether or not polished 	20
7217.2000		- Plated or coated with zinc	20
		- Plated or coated with other base metals:	
7217.3010		 Of a kind used in manufacture of pneumatic tyres(bead wire) 	10
7217.3020		Steel cord wire of specification swg-20 to 34	10
7217.3090		Other	20
7217.9000		- Other	20
		III STAINLESS STEEL	
72.18		Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.	
7218.1000		- Ingots and other primary forms	5
		- Other:	
7218.9100		Of rectangular (other than square) cross- section	5
7218.9900		Other	5
72.19		Flat- rolled products of stainless steel, of a width of 600 mm or more.	
		- Not further worked than hot- rolled, in coils:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7219.1100		Of a thickness exceeding 10 mm	5
7219.1200		Of a thickness of 4.75 mm or more but not exceeding 10 mm	5
7219.1300		Of a thickness of 3 mm or more but less than 4.75 mm	5
7219.1400		Of a thickness of less than 3 mm	5
		- Not further worked than hot- rolled, not in coils:	
7219.2100		Of a thickness exceeding 10 mm	5
7219.2200		Of a thickness of 4.75 mm or more but not exceeding 10 mm	5
		Of a thickness of 3 mm or more but less than 4.75 mm:	
7219.2310		Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.2390		Other	5
		Of a thickness of less than 3 mm:	
7219.2410		Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.2490		Other	5
		- Not further worked than cold- rolled (cold- reduced):	
7219.3100		Of a thickness of 4.75 mm or more	5
		Of a thickness of 3 mm or more but less than 4.75 mm:	
7219.3210		 Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430 	5
7219.3290		Other	5
		Of a thickness exceeding 1 mm but less than 3 mm:	
7219.3310		Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.3390		Other	5
		Of a thickness of 0.5 mm or more but not exceeding 1 mm:	
7219.3410		Of a width up to 700 mm, of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.3490		Other	5
		Of a thickness of less than 0.5 mm:	

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7219.3510		Of a width up to 700 mm, thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7219.3590		Other	5
		- Other:	
7219.9010		Sheets in circular shape of all sizes	5
7219.9090		Other	5
72.20		Flat- rolled products of stainless steel, of a width of less than 600 mm.	
		- Not further worked than hot- rolled:	
7220.1100		Of a thickness of 4.75 mm or more	5
		Of a thickness of less than 4.75 mm:	
7220.1210		Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7220.1290		Other	5
		- Not further worked than cold- rolled (cold-reduced):	
7220.2010		Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7220.2090		Other	5
		- Other:	
7220.9010		Of a thickness up to 4mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7220.9090		Other	5
72.21		Bars and rods, hot- rolled, in irregularly wound coils, of stainless steel.	
7221.0010		Of a width 50mm or more, but not exceeding 200mm of Series 200, 301, 303, 304, 304L, 316, 316L, 410, 420 & 430	5
7221.0090		Other	5
72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
		- Bars and rods, not further worked than hot- rolled, hot- drawn or extruded:	
7222.1100		Of circular cross-section	5
7222.1900		Other	5
7222.2000		- Bars and rods, not further worked than cold- formed or cold- finished	5
7222.3000		- Other bars and rods	5
7222.4000		- Angles, shapes and sections	5

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7223.0000		Wire of stainless steel.	5
		IV OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON- ALLOY STEEL	
72.24		Other alloy steel in ingots or other primary forms; semi- finished products of other alloy steel.	
7224.1000		- Ingots and other primary forms	5
7224.9000		- Other	5
72.25		Flat- rolled products of other alloy steel, of a width of 600 mm or more.	
		- Of silicon- electrical steel:	
7225.1100		Grain-oriented	0
7225.1900		Other	0
7225.3000		- Other, not further worked than hot- rolled, in coils	5
7225.4000		- Other, not further worked than hot- rolled, not in coils	5
7225.5000		- Other, not further worked than cold- rolled (cold- reduced)	5
		- Other:	
7225.9100		Electrolytically plated or coated with zinc	5
7225.9200		Otherwise plated or coated with zinc	5
7225.9900		Other	5
72.26		Flat- rolled products of other alloy steel, of a width of less than 600 mm.	
		- Of silicon- electrical steel:	
7226.1100		Grain-oriented	5
7226.1900		Other	5
7226.2000		- Of high speed steel	5
		- Other:	
7226.9100		Not further worked than hot-rolled	5
7226.9200		Not further worked than cold-rolled (cold- reduced)	5
7226.9900		Other	5
72.27		Bars and rods, hot- rolled, in irregularly wound coils, of other alloy steel.	
7227.1000		- Of high speed steel	5
7227.2000		- Of silico-manganese steel	20
7227.9000		- Other	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
72.28		Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non- alloy steel.	
7228.1000		- Bars and rods, of high speed steel	5
		- Bars and rods, of silico- manganese steel:	
7228.2010		Spring steel(SUP - 9 and equivalent)	20
7228.2090		Other	5
		- Other bars and rods, not further worked than hot- rolled, hot- drawn or extruded:	
7228.3010		 Case Hardening Steel (conforming to AISI-8620, 20MnCr5, SCM series and equivalent 	20
7228.3090		Other	5
7228.4000		- Other bars rods, not further worked than forged	5
7228.5000		- Other bars and rods, not further worked than cold- formed or cold- finished	5
7228.6000		- Other bars and rods	5
7228.7000		- Angles, shapes and sections	10
7228.8000		- Hollow drill bars and rods	10
72.29		Wire of other alloy steel.	
7229.2000		- Of silico- manganese steel	10
7229.9000		- Other	10

Chapter 73

Articles of iron or steel

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

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
73.01		Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	
7301.1000		- Sheet piling	10
7301.2000		- Angles, shapes and sections	20
73.02		Railway or tramway track construction material of iron or steel, the following: rails, check- rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross- ties), fish- plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	
7302.1000		- Rails	15
7302.3000		- Switch blades, crossing frogs, point rods and other crossing pieces	20
7302.4000		- Fish- plates and sole plates	20
7302.9000		- Other	20
7303.0000		Tubes, pipes and hollow profiles, of cast iron. Tubes, pipes and hollow profiles,	20
		seamless, of iron (other than cast iron) or steel. - Line pipe of a kind used for oil or gas	
7004 4400		pipelines:	45
7304.1100		Of stainless steel	<u>15</u> 15
1304.1900		 Other Casing, tubing and drill pipe, of a kind used in drilling for oil or gas : 	GI
7304.2200		Drill pipe of stainless steel	15
7304.2300		Other drill pipe	15
7304.2400		Other, of stainless steel	15

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7304.2900		Other	20
		 Other, of circular cross-section, of iron or non-alloy steel : 	
7304.3100		Cold-drawn or cold-rolled (cold-reduced)	15
7304.3900		Other	15
		- Other, of circular cross- section, of stainless steel:	
7304.4100		Cold-drawn or cold-rolled (cold-reduced)	5
7304.4900		Other	5
		- Other, of circular cross- section, of other alloy steel:	
7304.5100		Cold-drawn or cold-rolled (cold-reduced)	15
7304.5900		Other	15
7304.9000		- Other	20
73.05		Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross- sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	
		- Line pipe of a kind used for oil or gas pipelines:	
7305.1100		Longitudinally submerged arc welded	10
7305.1200		Other, longitudinally welded	10
7305.1900		Other	10
7305.2000		- Casing of a kind used in drilling for oil or gas	10
		- Other, welded:	
7305.3100		Longitudinally welded	10
7305.3900		Other	10
7305.9000		- Other	10
73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
		- Line pipe of a kind used for oil or gas pipelines:	
7306.1100		Welded, of stainless steel	15
7306.1900		Other	15
		- Casing and tubing of a kind used in drilling for oil or gas :	
7306.2100		Welded, of stainless steel	15
7306.2900		Other	15
		- Other, welded, of circular cross- section, of iron or non- alloy steel:	

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7306.3010		 Copper coated mild steel tubes upto8.5 mm dia	5
7306.3090		Other	15
7306.4000		- Other, welded, of circular cross- section, of stainless steel	15
7306.5000		- Other, welded, of circular cross- section, of other alloy steel	15
		- Other, welded, of non- circular cross- section :	
7306.6100		Of square or rectangular cross-section	15
7306.6900		Of other non-circular cross-section	15
7306.9000		- Other.	15
73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
		- Cast fittings:	
		Of non-malleable cast iron:	
7307.1110		In conformance to NACE certification as per MR-175	5
7307.1190		Other	20
		Other:	
7307.1910		In conformance to NACE certification as per MR-175	5
7307.1920		Semi finished malleable iron pipe fittings	10
7307.1990		Other	20
		- Other, of stainless steel:	
7307.2100		Flanges	5
7307.2200		Threaded elbows, bends and sleeves	5
7307.2300		Butt welding fittings	5
7307.2900		Other	5
		- Other:	
		Flanges:	
7307.9110		Flanges for air intake pipes for agricultural tractors (upto 80 HP) of sub - heading 8701.9020.	35
7307.9120		Other for motor cars and vehicles	35
7307.9190		Other	20
7307.9200		Threaded elbows, bends and sleeves	20
7307.9300		Butt welding fittings	10
7307.9900		Other	20

PCT C	ODE		
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
73.08		Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge- sections, lock- gates, towers, lattice masts, roofs, roofing frame- works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
7308.1000		- Bridges and bridge sections	20
7308.2000		- Towers and lattice masts	20
7308.3000		- Doors, windows and their frames and thresholds for doors	20
7308.4000		- Equipment for scaffolding, shuttering, propping or pitpropping	20
7308.9010		 Other: Pillars, Columns, Plates, Rods, angles and Sections prepared for use in structures. 	20
7308.9020		Gangways, girders, hangars, masts, hoists	20
7308.9090		Other	20
7309.0000		Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.	20
73.10		Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 I, whether or not lined or heat- insulated, but not fitted with mechanical or thermal equipment.	
7310.1000		- Of a capacity of 50 I or more	20
		- Of a capacity of less than 50 l:	
7310.2100		Cans which are to be closed by soldering or crimping	20
7310.2900		Other	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
73.11		Containers for compressed or liquefied gas, of iron or steel.	
7311.0010		For CNG	0
7311.0020		For LPG	0
7311.0030		For cryogenic	5
7311.0040		For aerosol products	10
7311.0090		Other	20
73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
		- Stranded wire, ropes and cables:	
7312.1010		Wire	20
7312.1020		Rope	20
7312.1090		Other	20
		- Other:	
7312.9010		Steel cord (2+2x0.28 mm brass plated steel cord, 3x0.2+6x0.35 & 3x0.2+6x0.35) of a kind used in manufacture of tyres	5
7312.9090		Other	20
7313.0000		Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	20
73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
		- Woven cloth:	
7314.1200		 - Endless bands for machinery, of stainless steel 	5
7314.1400		Other woven cloth, of stainless steel	5
		Other:	
7314.1910		 Steel cord fabric of kind used in manaufacture of tyres 	5
7314.1920		Other endless bands for machinery	5
7314.1990		Other	20
7314.2000		- Grill, netting and fencing, welded at the inter- section, of wire with a maximum cross- sectional dimension of 3 mm or more and having a mesh size of 100 cm2 or more	20
		- Other grill, netting and fencing, welded at the inter section:	
7314.3100		Plated or coated with zinc	20

PCT CODE			
Heading / Sub-heading	Statistical suffix	DESCRIPTION	CD %
(1)	(2)	(3)	(4)
7314.3900		Other	20
		- Other cloth, grill, netting and fencing:	
7314.4100		Plated or coated with zinc	20
7314.4200		Coated with plastics	20
7314.4900		Other	20
7314.5000		- Expanded metal	20
73.15		Chain and parts thereof, of iron or steel.	
		- Articulated link chain and parts thereof:	
		Roller chain:	
7315.1110		For vehicles of chapter 87	35
7315.1120		Chain for bicycles of heading 87.12	35
7315.1190		Other	20
7315.1200		Other chain	20
		Parts:	
7315.1910		Adjuster for chain for vehicles of heading 87.11	35
7315.1920		Other for motor cars and vehicles	35
7315.1990		Other	20
7315.2000		- Skid chain	20
		- Other chain:	
7315.8100		Stud-link	20
7315.8200		Other, welded link	20
7315.8900		Other	25
7315.9000		- Other parts	25
7316.0000		Anchors, grapnels and parts thereof, of iron or steel.	20
73.17		Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	
7317.0010		Nails	25
7317.0020		Tacks	25
7317.0030		Drawing pins	25
7317.0090		Other	25
73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter- pins, washers (including spring washers) and similar articles, of iron or steel.	
		- Threaded articles:	
7318.1100		Coach screws	25
7318.1200		Other wood screws	25