Government of Pakistan Revenue Division Federal Board of Revenue Inland Revenue

C.No.1 (1) Secy-ST-Ops/2023/42340-R

Islamabad, the 15th March, 2023

Sales Tax General Order # 09 of 2023 (Operations)

Subject: <u>Sales Tax Refund to Manufacturers of Five Export Oriented Sectors</u> (Textile, Carpet, Leather, Surgical & Sports Goods)

After abolition of zero-rated tax regime under SRO 1125(I)/2011 dated 31.12.2011, purchases (whether through imports or domestic supplies) in textile sector were subjected to sales tax @ 17% and the inputs consumed in exported goods, thus, became liable to be refunded to the exporters. In order to facilitate the cash flow requirements of export-oriented sectors particularly textile exporters, an automated Sales Tax e-Refund System (FASTER) was introduced to process and sanction exporters' refunds expeditiously. However, it continued to malfunction on multiple counts producing suboptimal outcomes and was found deficient in effectively analyzing the admissibility of refund in relation to quantity and quality of inputs claimed by the taxpayers, resulting in allowing portion of refund relating to such inputs which otherwise were not liable to be allowed either on the basis of excess consumption or otherwise being inadmissible under the law. These system glitches created problems for exporters in terms of uncertainty and stuck-up liquidity, and for the tax administration in terms of credibility deficit.

2. Hence, in order to ensure certainty, transparency and truthfulness in processing of sales tax refunds across-the-board and issuance of valid and legitimate refunds to the exporting units, and also to safeguard the government revenue, FBR has decided to upgrade the automated system by incorporating benchmarks and input/output ratios which were finalized after due deliberations made with members from Customs authorities, Textile Exporters Association of Pakistan, Hosiery

Manufacturer Association, IOCO Directorate, Consultants on Textile Sector study and Inland Revenue officers.

3. Therefore, Federal Board of Revenue is pleased to make following alterations in fully automated system-FASTER.

- Value addition check shall be 15% both for exports and local supplies for filing of Annex-H for current tax period.
- (ii) The total amount of refund paid against the claims filed and processed shall not exceed the lower of the two amounts, namely, the amount of input tax actually consumed in goods as exported/supplied at zero-rated rate, or 12% of the exports.
- (iii) Inadmissible inputs in terms of Section 8 of the Sales Tax Act, 1990 shall not be allowed during processing of refunds through FASTER.
- (iv) Input tax adjustment shall not be allowed to the manufacturers of these sectors on the goods which are not related to their business activity. The negative list of such unrelated goods is **annexed**;
- (v) The suppliers who have attained status of abnormal tax profile or blacklisted shall not be processed by automated system FASTER.

In addition to the checks/risk parameters already implemented through

FASTER, the following risk parameters shall be applied in the automated refund processing system;

Risk Parameters:

- i. FASTER shall defer proportionate input tax refund against export GD under objection.
- ii. Logical check shall be enabled in system to cross match the date of export GD with the date of purchase invoices.
- iii. Total amount of refund sanctioned and refund deferred shall not exceed the total amount of refund claim.
- iv. First claim of refund by newly-registered exporters for first twelve months shall be excluded from FASTER and be processed through STARR / ERS.
- v. Refund claim once excluded from FASTER shall not be allowed to roll back. It shall be processed only through STARR / ERS;

- vi. For refund claim of a commercial exporters, the payment of such refund shall be made after the realization of export proceeds.
- vii. Refund to the exporters against fixed assets shall not be processed through FASTER and shall be paid after verification of installation/utilization by the field formations.
- viii. Expenses incurred on utilities shall be prorated on the basis of consumption between zero rated supplies and domestic sales.

4. The Board shall add or delete or modify the Annexures or conditions / benchmarks mentioned therein as and when deemed necessary after recommendations of the field formations holding jurisdiction over the export-oriented sectors.

5. This issues with the approval of the competent authority, Member IR-Operations, FBR, Islamabad and shall be applicable with effect from the return filed in the Month of March 2023.

(Naila Ashraf Khan)

Secretary (Sales Tax Operations)

Cc:

- (i) SA to Member (IR Ops), FBR, Islamabad
- (ii) Member (IT), FBR, Islamabad
- (iii) Member (IR-Policy), FBR, Islamabad
- (iv) Chief Commissioners-IR, LTOs/MTO/CTOs/RTOs
- (v) CEO, PRAL, Islamabad
- (vi) Director (Program), Reforms & Modernization, FBR(HQ), Islamabad
- (vii) Webmaster FBR (HQ), Islamabad for uploading

<u>AN</u>	NEX	
Sr.	Code	Item
1	0101	Horses, asses, mules and hinnies live
2	0102	Bovine animals live
3	0103	Swine live
4	0104	Sheep and goats live
5	0105 0106	Poultry live, fowls of the species gallus domesticus, ducks, geese, turkeys and guinea fowls Animals, n.e.s. in chapter 01 live
7	0201	Ammas, it.e.s. in chapter of nee Meat of bowine animals firsh or chilled
8	0202	Meat of bovine animals forcen
9	0203	Meat of swine fresh, chilled or frozen
10	0204	Meat of sheep or goats fresh, chilled or frozen
11	0205	Meat of horses, asses, mules or hinnies fresh, chilled or frozen
12	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies fresh, chilled or frozen
13	0207	Meat and edible offal of poultry of the poultry of heading no. 0105, (ie fowls of the species gallus domesticus), fresh, chilled or frozen
14 15	0208 0209	Meat and edible meat offal, n.e.s. in chapter 2 fresh, chilled or frozen Pig fat, free of lean meat, and poultry fat, (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked
15	0209	Meat and edible meat offal salted, in brine, dried or smoked edible flours and meals of meat or meat offal
17	0301	Fish live
18	0302	Fish fresh or chilled (excluding fish fillets and other fish meat of heading no. 0304)
19	0303	Fish frozen (excluding fish fillets and other fish meat of heading no. 0304)
20	0304	Fish fillets and other fish meat (whether or not minced) fresh, chilled or frozen
21	0305	Fish dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process, fish meal fit for human consumption
	0306	Crustaceans, in shell or not, live, fresh, chilled, frozen, dried, salted or in brine crustaceans, in shell, cooked by steaming or boiling in water, chilled or not,
22		frozen, dried, salted or in brine
23	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted in brine aquatic invertebrates (not crustaceans and molluscs) live, fresh, chilled, frozen, dried, salted or in brine
23	0401	Milk and cream not concentrated nor containing added sugar or other sweetening matter
25	0401	Hink and cream concentrated or containing added sugar or other sweetening matter
-	0403	Buttermilk, curdled milk and cream, yoghurt, kephir, fermented or acidified milk or cream, whether or not concentrated, containing added sugar, sweetening
26	0403	matter, flavoured or added fruit or cocoa
	0404	Whey and products consisting of natural milk constituents whether or not containing added sugar or other sweetening matter, not elsewhere specified or
27		included
28	0405	Butter and other fats and oils derived from milk
29 30	0406 0407	Cheese and curd
30	0407	Birds eggs, in shell fresh, preserved or cooked Birds eggs, not in shell egg yolks, fresh, dried, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not containing
31	0408	brus segs, not misser segs must need to be conserved by scanning or owning in water, mounded, noten or outcomes preserved, whenter or not containing added sugar or other sweetining mater
32	0409	Honey natural
33	0410	Edible products of animal origin not elsewhere specified or included
34	0501	Human hair unworked, whether or not washed or scoured waste of human hair
35	0502	Pigs, hogs or boars bristles and hair and waste thereof
36	0503	Horsehair and horsehair waste whether or not put up as a layer with or without supporting material
37	0504	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof
38	0505	Skins and other parts of birds with feathers, down feathers, down and parts thereof not further worked than cleaned, disinfected, treated for preservation powder, waste and parts of feathers
39	0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised powder and waste of these products
40	0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks unworked or simply prepared, not cut to shape waste and powder of these products
41	0508	Coral and similar materials, unworked or simply prepared, shells of molluscs, crustaceans or echinoderms and cuttle-bone, not cut to shape powder and waste thereof
41	0509	Sponges, natural of animal origin
		Coperation and a second se
43	0510	frozen or otherwise provisionally preserved
44	0511	Animal products not elsewhere specified or included dead animals of chapter 1 or 3, unfit for human consumption
Į	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes dormant, in growth or in flower chicory plants and roots other than roots of heading no. 1212
45		
46	0602	Plants, live n.e.s. in heading no. 0601, (including their roots) cuttings and slips mushroom spawn Elevers out flowers and flowers hade of a kind witchle for bouquets or for grammantal purposes, fresh dried, dued, blooched, impregnated or otherwise
47	0603	Flowers cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
47		Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens suitable for bouquets or for ornamental purposes,
48	0604	fresh, dried, dyed, bleached, impregnated etc.
49	0701	Potatoes fresh or chilled
50	0702	Tomatoes fresh or chilled
51	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables fresh or chilled
52	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas fresh or chilled
53	0705	Lettuce (lactuca sativa) and chicory (cichorium spp.) fresh or chilled
54	0706 0707	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots fresh or chilled Cucumbers and gherkins fresh or chilled
	0/0/	Leguminous vegetables shelled or unshelled, fresh or chilled
55	0709	
55 56	0708 0709	Vegetables, n.e.s. in chapter 07 fresh or chilled
55	0708 0709 0710	Vegetables, n.e.s. in chapter 07 fresh or chilled Vegetables (uncooked or cooked by steaming or boiling in water) frozen
55 56 57	0709 0710	Vegetables (uncooked or cooked by steaming or boiling in water) frozen
55 56 57	0709	
55 56 57 58 59 60	0709 0710 0711 0712	Vegetables (uncooked or cooked by steaming or boiling in water) frozen Vegetables provisionally preserved (eg by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption Vegetables, dried whole, cut, sliced, broken or in powder, but not further prepared
55 56 57 58 59	0709 0710 0711	Vegetables (uncooked or cooked by steaming or boiling in water) frozen Vegetables provisionally preserved (eg by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption

63	0801	Nuts, edible coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled
64	0802	Nus (exclude coording, brazh nus and cashew nus) fresh of arted, whether or not shelled or peeled
65	0803	Bananas, including plantains fresh or dried
66	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens fresh or dried
67	0805	Citrus fruit fresh or dried
68	0806	Grapes fresh or dried
69 70	0807 0808	Melons (including watermelons) and papaws (papayas) fresh Apples, pears and quinces fresh
70	0808	Appies, pears and quinces resir Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
72	0810	Fruit, fresh n.e.s. in chapter 8
73	0811	Fruit and nuts uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
	0812	Fruit and nuts provisionally preserved (eg by sulphur dioxide gas, brine, in sulphur water or in other preservative solutions), but unsuitable in that state for
74		immediate consumption
75	0813	Fruit, dried, other than that of heading no. 0801 to 0806 mixtures of nuts or dried fruits of this chapter
76	0814	Peel of citrus fruit or melons (including watermelons) fresh, frozen dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
77	0901	Coffee, whether or not roasted or decaffeinated husks and skins coffee substitutes containing coffee in any proportion
78	0902	Tea
79 80	0903	Mate
80	0904 0905	Pepper of the genus piper dried or crushed or ground fruits of the genus capsicum or of the genus pimenta Vanilla
82	0906	Cinnamon and cinnamon-tree flowers
83	0907	Cloves (whole fruit, cloves and stems)
84	0908	Nutmeg, mace and cardamoms
85	0909	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper
86 87	0910 1001	Ginger, saffron, tumeric (curcuma), thyme, bay leaves, curry and other spices Wheat and meslin
87		Rye
89	1002	Barley
90	1004	Oats
91	1005	Maize (corn)
92	1006	Rice
93 94	1007 1008	Grain sorghum Pupulariheat millet and energy could other sorgele
94	11008	Buckwheat, millet and canary seed other cereals Wheat or meslin flour
96	1102	Creal flours other than of wheat or meslin
97	1103	Cereal groats meal and pellets
	1104	Cereal grains otherwise worked (eg hulled, rolled, flaked, pearled, sliced or kibbled) except rice of heading no. 1006 germ of cereals whole, rolled, flaked or
98		ground
99	1105	Flour, meal, and flakes of potatoes
100	1106	Flour and meal of the dried leguminous vegetables of heading no. 0713, of sago or of roots or tubers of heading no. 0714 flour, meal and powder of the products of chapter 8
101	1107	Malt whether or not roasted
102	1109	Wheat gluten whether or not dried
103	1201	Soya beans whether or not broken
104 105	1202 1203	Ground-nuts not roasted or otherwise cooked, whether or not shelled or broken Copra
105	1203	Oil seeds linseed, whether or not broken
107	1205	Rape or colza seeds whether or not broken
108	1206	Sunflower seeds whether or not broken
109	1207	Oil seeds and oleaginous fruits, others n.e.s. in chapter 12 whether or not broken
110	1208	Flours and meals of oil seeds or oleaginous fruits other than those of mustard
111 112	1209 1210	Seeds, fruit and spores of a kind used for sowing Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets lupulin
		Plants and parts of plants (including seeds and fruits), used primarily in perfumery, pharmacy for insecticidal, fungicidal or similar purposes, fresh or dried,
113	1211	whether or not crushed or powdered
	1212	Locust beans, seaweeds and other algae, sugar beet, sugar cane fresh, dried, whether or not ground fruit stones, kernels and other vegetable products (including
114		unroasted chicory roots) used primarily for human consumption, n.e.s.
115	1213	Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of
116	1214	swedes, mangolus, rouder roots, nay, rucerne (anama), crover, samroin, rorage kale, rupines, verches and simmar rorage products, whether or nor in the rorm of pellets
	1202	Vegetable saps and extracts pectic substances, pectinates and pectates agar-agar and other mucilages and thickeners, whether or not modified, derived from
117	1302	vegetable products
	1401	Vegetable materials of a kind used primarily for plaiting (eg bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw and lime bark)
118		
119	1402	Vegetable materials of a kind used primarily as stuffing or as padding (eg kapok, vegetable hair and eel grass), whether or not put up as a layer with or without supporting material
	1402	
120	1403	Vegetable materials of a kind used primarily in brooms or brushes (eg broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles
121	1404	Vegetable products not elsewhere specified or included
122	1501	Lard other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted
123 124	1502 1503	Fats of bovine animals, sheep or goats raw or rendered, whether or not pressed or solvent-extracted Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil not emulsified or mixed or otherwise prepared
124	1503	Fats and oils and their fractions of fish or marine mammals whether or not refined, but not chemically modified
125	1504	Wool grease and fatty substances derived therefrom (including lanolin)
127	1506	Animal fats and oils and their fractions whether or not refined, but not chemically modified, n.e.s. in chapter 15
128	1507	Soya-bean oil and its fractions whether or not refined, but not chemically modified
129	1508	Ground nut oil and its fractions whether or not refined, but not chemically modified
130	1509	Olive oil and its fractions whether or not refined, but not chemically modified Oils and their fractions n.e.s. in chapter 15, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or
131	1510	fractions with oils or fractions of heading no. 1509
		v v

132	1511	Palm oil and its fractions whether or not refined, but not chemically modified
133	1512a	Sunflower oil
134	1512b	Cottonseed oil
135	1512c	Others
136	15120	Coconut (copra), palm kernel or babassu oil and their fractions whether or not refined but not chemically modified
137	1513	Cocona (copia), pain Kenero o adoassa on and alen macanis whener on no remeally inclined and not remeally inclined Rape, colza or mustard oil and their fractions whether or not refined, but not chemically modified
138	1515a	Com oil
139	1515b	Others
	1516	Animal or vegetable fats and oils and their fractions partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not
140	1510	further prepared
		Margarine edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils
141	1517	of heading no. 1516
		Animal or vegetable fats, oils, fractions, modified in any way, excluding heading no. 1516 inedible versions of animal or vegetable fats, oils or fractions of this
142	1518	Amina of vegetatic tass, one, includes, included in any way, excluding nearing no. 1516 medice versions of animal of vegetatic tass, one of included
142		Industrial monocarboxylic fatty acids acid oils from refining industrial fatty alcohols, *** NOTE*** data from this heading moved to new heading no. 3823
	1519	
143		from 1 January 1996
144	1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti whether or not refined or coloured
145	1522	Degras residues resulting from the treatment of fatty substances or animal or vegetable waxes
146	1601	Sausages and similar products of meat, meat offal or blood food preparations based on these products
147	1602	Prepared or preserved meat, meat offal or blood
148	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
149	1604	Prepared or preserved fish caviar and caviar substitutes prepared from fish eggs
150	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
150	1701a	Beet sugar
152	1701b	Cane sugar
153	1701c	Gur / Jaggery
154	1701d	Sucrose
155	1701e	Other
		Sugars, including lactose, maltose, glucose or fructose in solid form sugar syrups without added flavouring or colouring matter artificial honey, whether or not
156	1702	Signa s, including lactors, mators, galors of nations in solid rollin signa synths white a date in rolling of colouring nation and the intervention of the second s
157	1703	Mixed with manual non-Q-calinity
_	1703	Sugar confectionery (including white chocolate), not containing cocoa
158		
159	1801	Cocoa beans whole or broken, raw or roasted
160	1802	Cocoa shells, husks, skins and other cocoa waste
161	1803	Cocoa paste whether or not defatted
162	1804	Cocoa butter, fat and oil
163	1805	Cocoa powder, not containing added sugar or other sweetening matter
164	1806	Chocolate and other food preparations containing cocoa
10.	1000	Malt extract flour, meal, starch or malt extract products, no cocoa powder or less than 50% cocoa powder by weight, n.e.s products of goods of heading no.
165	1901	
165		0401-0404 containing less than 10% cocoa
	1902	Pasta whether or not cooked or stuffed with meat or other substance, or otherwise prepared, eg spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli,
166		cannelloni couscous, whether or not prepared
167	1903	Tapioca and substitutes therefor prepared from starch in the form of flakes, grains, pearls, siftings or similar forms
	1904	Prepared foods obtained by swelling, roasting of cereals or cereal products (eg corn flakes) cereals, other than maize (corn), in grain form, pre-cooked or
168	1904	otherwise prepared
		Bread, pastry, cakes, biscuits, other bakers wares, whether or not containing cocoa communion wafers, empty cachets suitable for pharmaceutical use, sealing
169	1905	wafers, rice paper and similar products
170	2001	Vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid
171	2002	Togeneous, that, and and other tende pulse of primes prepared of preserved of megal of acete acid
172	2003	Mushrooms and truffles, prepared or preserved other than by vinegar or acetic acid
173	2004	Vegetable preparations n.e.s. prepared or preserved otherwise than by vinegar or acetic acid, frozen
174	2005	Vegetable preparations n.e.s. prepared or preserved otherwise than by vinegar or acetic acid, not frozen
175	2006	Fruit, nuts, fruit-peel and other parts of plants preserved by sugar (drained, glace or crystallised)
I I	2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations whether or not containing added sugar or other sweetening
176	2007	matter
		Fruit, nuts and other edible parts of plants prepared or preserved in ways n.e.s., whether or not containing added sugar or other sweetening matter or spirit, not
177	2008	Figure and be strained on the second strained of preserved in which heavy where or not containing laded sign of our's stretching matter of spirit, not elsewhere specified or included
		Fruit juices (including grape must) and vegetable juices, unfermented, not containing added spirit whether or not containing added sugar or other sweetening
178	2009	
1/8		
1 1	2101	Extracts, essences, concentrates of coffee, tea or mate preparations with a basis of these products or with a basis of coffee, tea or mate roasted chicory and other
179		roasted coffee substitutes and extracts, essences and concentrates thereof
180	2102	Yeasts (active or inactive) other single-cell micro-organisms, dead (but not including vaccines of heading no. 3002) prepared baking powders
181	2103	Sauces and preparations therefor mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard
182	2104	Soups and broths and preparations therefor homogenised composite food preparations
183	2105	ce cream and other edible ice whether or not containing cocoa
184	2105	Food preparations not elsewhere specified or included
104		
185	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured ice and snow
	2202	A cost d south of
186	2202a	Aerated waters
187	2202b	Mineral Waters
188	2202c	non-alcoholic beer
189	2202d	Others
190	2203	Beer made from malt
191	2203	Wine of fresh grapes, including fortified wines grape must other than that of heading no. 2009
192	2204	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances
193	2206	Fermented beverages, n.e.s. in chapter 22 (eg cider, perty, mead)
	2208	Ethyl alcohol, undenatured of an alcoholic strength by volume of less than 80% volume spirits, liqueurs, other beverages compound alcoholic preparations of a
194		kind used for the manufacture of beverages
195	2209	Vinegar and substitutes for vinegar obtained from acetic acid
	2201	Elous med and solate of metro met offel of fish on of anotecome melluser or the construction shorts with the borner or melluser
100	2301	Flours, meal and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption greaves
196		

	2302	Bran, sharps and other residues whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants
197		
100	2303	Residues of starch manufacture, similar residues beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not
198 199	2304	in the form of pellets Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
200	2304	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
200	2306a	Contraste and other some resolutes whence or not ground or in the room of penets, resuming norm the extraction of ground-nut on
201	2306b	Sunflower of cake
203	2306c	Rape or colza seed oil cake
204	2306d	Other oil cake
205	2307	Wine lees argol
	2200	Vegetable materials and vegetable waste, vegetable residues and bi-products whether or not in the form of pellets, of a kind used in animal feeding, not
206	2308	elsewhere specified or included
207	2309	Preparations of a kind used in animal feeding
208	2401	Tobacco, unmanufactured tobacco refuse
209	2402a	Cigaretters
210	2402b	Cigars, cheroots, cigarillos
211	2403	Manufactured tobacco and manufactured tobacco substitutes n.e.s., homogenised or reconstituted tobacco tobacco extracts, essences
212	2501	Salt (including table salt and denatured salt) pure sodium chloride whether or not in aqueous solution sea water
213	2502	Iron pyrites unroasted
214	2503	Sulphur of all kinds other than sublimed, precipitated and colloidal sulphur
215	2504	Graphie natural
216	2505	Sands of all kinds natural, whether or not coloured, other than metal-bearing sands of chapter 26
217	2506	Quartz (other than natural sands), quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular
217		(including square) shape
218	2507	Kaolin and other kaolinic clays whether or not calcined
219	2508	Clays (not including expanded clays of heading no. 6806), andalusite kyanite and sillimanite, whether or not calcined mullite chamotte or dinas earth
219	2509	Chalk
220	2509	Chaik Natural calcium phosphates natural aluminium calcium phosphates and phosphatic chalk
221	2510	Natural barium sulphate (barytes) natural barium carbonate, (witherite) whether or not calcined, other than barium oxide of heading no. 2816
223	2512	Siliceous fossil meals (eg kieselguhr, tripolite and diatomite) and similar siliceous earths whether or not calcined, of an apparent specific gravity of 1 or less
224	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
		Marble, travertine, eccausine and other calcareous stone of an apparent specific gravity of less than 2.5, alabaster, whether cut by sawing etc, into blocks, slabs
225	2515	of a rectangular (square) shape
	2516	Granite, porphyry, basalt, sandstone, other monumental and building stone, whether or not roughly trimmed, cut, by sawing etc, into blocks or slabs of a
226	2516	rectangular (including square) shape
	0517	Pebbles, gravel, crushed stone for concrete aggregates for road or railway ballast, shingle or flint macadam of slag, dross etc tarred granules, chippings, powder
227	2517	of stones of heading no. 2515 and 2516
	2518	Dolomite, whether or not calcined dolomite roughly trimmed, cut by sawing or otherwise into blocks or slabs of rectangular (including square) shape
228	2518	agglomerated dolomite (including tarred dolomite)
	2519	Natural magnesium carbonate (magnesite) fused magnesia dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added
229	2517	before sintering magnesium oxide, pure or not
	2520	Gypsum anhydrite plasters (consisting of calcined gypsum or calcium sulphate), coloured or not, with or without small quantities of accelerators or retarders
230		
231	2521	Limestone flux limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
232	2522	Quicklime, slaked lime and hydraulic lime other than calcium oxide and hydroxide of heading no. 2825
233	2523	Portland cement, aluminous cement (ciment fondu), slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
233	2524	Asbestos
234	2525	ASUC5105
255		
236		Mica, including splittings mica waste
	2526	
237		Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc
237	2527	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite
237		Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc
	2527	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than
238	2527 2528	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight
238 239	2527 2528 2529	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar
238 239 240	2527 2528 2529 2530 2601	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including roasted iron pyrites
238 239 240	2527 2528 2529 2530	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than S5% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included
238 239 240 241 242 242 243	2527 2528 2529 2530 2601 2602 2603	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including roasted iron pyrites
238 239 240 241 242 243 244	2527 2528 2529 2530 2601 2602 2602 2603 2604	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates
238 239 240 241 242 243 244 245	2527 2528 2529 2530 2601 2602 2603 2604 2605	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural cryolite natural chiolite Statural concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than Style of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates
238 239 240 241 242 243 244 245 246	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Aluminium ores and concentrates
238 239 240 241 242 243 244 245 246 247	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2607	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Aluminium ores and concentrates Lead ores and concentrates
238 239 240 241 242 243 244 245 246 247 248	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2606 2607 2608	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not clsewhere specified or included Iron ores and concentrates including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Lead ores and concentrates Lead ores and concentrates Zinc ores and concentrates
238 239 240 241 242 243 244 245 246 247 248 249	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2606 2606 2608 2608	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Aluminium ores and concentrates Lead ores and concentrates Lead ores and concentrates Tin ores and concentrates Tin ores and concentrates
238 239 240 241 242 243 244 245 246 247 248 249 250	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2606 2607 2608 2609 2610	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Lead ores and concentrates Lead ores and concentrates Tin ores and concentrates Chromium ores and concentrates Chromium ores and concentrates
238 239 240 241 242 243 244 245 246 247 248 249 250 251	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2606 2606 2608 2608 2609 2610 2611	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than S5% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Lead ores and concentrates Lead ores and concentrates Tin ores and concentrates Cinc ores and concentrates Chromium ores and concentrates Chromium ores and concentrates Chromium ores and concentrates Cury ores and concentrates Chromium ores
238 239 240 241 242 243 244 245 246 247 248 249 250 251 252	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2606 2606 2607 2608 2609 2610 2611 2611	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Lead oncentrates Lead ores and concentrates Zinc ores and concentrates Tin ores and concentrates Chromium ores and concentrates Tin ores and concentrates Tin ores and concentrates Chromium ores and concentrates Uranium or thorium ores and concentrates Uranium or thorium ores and concentrates
238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2605 2606 2607 2608 2609 2610 2611 2611 2612	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Lead ores and concentrates Lead ores and concentrates Chromium ores and concentrates Chromium ores and concentrates Unanium or thorium ores and concentrates Molybdenum ores and concentrates Molybdenum ores and concentrates
238 239 240 241 242 243 244 245 244 245 246 247 248 249 250 251 252 253 254	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2606 2607 2608 2609 2610 2610 2611 2612 2613 2614	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural cryolite natural chiolite Natural cryolite natural chiolite Natural concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syneiite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Cobalt ores and concentrates Lead ores and concentrates Lead ores and concentrates Chromium ores and concentrates Chromium ores and concentrates Uranium or thorium ores and concentrates Uranium or thorium ores and concentrates Titanium ores and concentrates
238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2606 2606 2607 2608 2609 2610 2611 2612 2613 2614 2615	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Lead ores and concentrates Lica ores and concentrates Chromium ores and concentrates Uranium or thorium ores and concentrates Uranium or thorium ores and concentrates Nideluminor eres and concentrates Nideluminor e
238 239 240 241 242 243 244 245 244 245 244 245 250 251 252 253 254 255 256	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2606 2607 2608 2609 2610 2611 2611 2612 2613 2615 2616	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline synite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Lead ores and concentrates Lead ores and concentrates Tin ores and concentrates Tin ores and concentrates Uranium ores and concentrates Uranium or horium ores and concentrates Uranium or horium ores and concentrates Uranium ores and concentrates Uranium ores and concentrates Tinagsten ores and concentrates Uranium ores and concentrates Nolybdenum ores and concentrates Nicki uranium ores and concentrates Nicki ores and concentrates Ningsten ores and concentrates Chromium ores and concentrates Divertites Numpten Chiopie Concentrates Ningsten ores and concentrates Ningsten ores an
238 239 240 241 242 243 244 245 244 245 244 245 250 251 252 253 254 255 256 257	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2606 2606 2607 2608 2609 2610 2611 2612 2613 2614 2614 2615 2616 2617	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates including maganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Cobalt ores and concentrates Lead oncentrates Chromium ores and concentrates Tin ores and concentrates Uratium or thorium ores and concentrates Molybdenum ores and concentrates Nickel ores an
238 239 240 241 242 243 244 245 244 245 244 245 249 250 251 252 253 254 255 255 256 257 258	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2605 2606 2607 2608 2609 2610 2611 2612 2613 2614 2615 2616 2617 2618	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Aluminium ores and concentrates Lead ores and concentrates Lead ores and concentrates Core and concentrates Core and concentrates Commentates
238 239 240 241 242 243 244 245 244 245 244 245 249 250 251 252 253 254 255 255 255 257 258 259	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2607 2608 2609 2610 2610 2611 2612 2613 2614 2615 2616 2617 2618 2619	Mica, including splittings mica waste Natural steatile whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates, including manganiferous iron ores and concentrates including manganiferous iron ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Lead oncentrates Nickel ores and concentrates Nickel ores and concentrates Lead oncentrates Nolybdenum ores and concentrates Nolybdenum ores and
238 239 240 241 242 243 244 245 244 245 244 245 249 250 251 252 253 254 255 255 256 257 258	2527 2528 2529 2530 2601 2602 2603 2604 2605 2606 2605 2606 2607 2608 2609 2610 2611 2612 2613 2614 2615 2616 2617 2618	Mica, including splittings mica waste Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc Natural cryolite natural chiolite Natural cryolite natural chiolite Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight Felspar leucite nepheline and nepheline syenite fluorspar Mineral substances not elsewhere specified or included Iron ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight Copper ores and concentrates Nickel ores and concentrates Cobalt ores and concentrates Aluminium ores and concentrates Lead ores and concentrates Lead ores and concentrates Chromium ores and concentrates Uranium or thorium ores and concentrates Uranium or thorium ores and concentrates Uranium or thorium ores and concentrates Nickel oncentrates Chromium ores and concentrates Chromium ores

262	0702	Timin whether and an dealer in the last of
263		Lignite whether or not agglomerated, excluding jet Peat (including peat litter), whether or not agglomerated
263		Coke and semi-coke of coal, lignite or peat, whether or not agglomerated retort carbon
265		Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
266	2706	Tar distilled from coal, from lignite, peat and other mineral tars, whether or not dehydrated or partially distilled including reconstituted tars
	2707	Oils and other products of the distillation of high temperature coal tar similar products in which the weight of the aromatic constituents exceeds that of the non-
267	2707	aromatic constituents
268	2708	Pitch and pitch coke obtained from coal tar or from other mineral tars
269	2709	Petroleum oils and oils obtained from bituminous minerals crude
	3001	Glands, organs (extracts, secretions thereof) for organo-therapeutic uses, dried, powdered or not heparin and its salts other human or animal substances for
270		therapeutic or prophylactic uses n.e.s
	3002	Blood, human or animal prepared for therapeutic, prophylactic, diagnostic uses antisera and other blood fractions vaccines, toxins, cultures of micro organisms,
271		similar products (not yeasts)
272	3003	Medicaments (not goods of heading no. 3002, 3005 or 3006) of two or more constituents mixed together for therapeutic or prophylactic use not in measured
272		doses or in forms or packings for retail sale Medicaments (not goods of heading no. 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic use, put up in measured
273	3004	doses or in forms or packings for retail sale
215		Wadding, gauze, bandages (dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or in forms or packings for retail
274	3005	statements gate of an analysis of the state
275	3006	Pharmaceutical goods
		Fertilizers animal or vegetable, whether or not mixed together or chemically treated fertilizers produced by the mixing or chemical treatment of animal or
276	3101	vegetable products
277	3103	Fertilizers mineral or chemical, phosphatic
278	3104	Fertilizers mineral or chemical, potassic
	3301	Oils essential (concretes, absolutes) concentrates thereof in fats, fixed oils, waxes or the like (obtained by enfleurage or maceration) aqueous distillates,
279	5501	solutions and terpenic by-products thereof resinoids
	3302	Odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry
280		
281	3303	Perfumes and toilet waters
202	3304	Cosmetic and toilet preparations beauty, make-up and skin care preparations (excluding medicaments, including sunscreen or sun tan preparations), manicure or
282 283		pedicure preparations Hair preparations for use on the hair
283		Hair preparations for use on the nair Oral or dental hygiene preparations including fixative pastes and powders
204	3300	Perfumery, cosmetic or toilet preparations pre-shave, shaving, after-shave, bath preparations personal deodorants and depilatories room deodorisers, perfumed
285	3307	or not with disinfectant properties or not
286	3601	Strict with california projection of the Explosives propellent provders
287		Prepared explosives, other than propellent powders Prepared explosives, other than prepared explosives, other than powders Prepared explosives, other than propellent powders Prepared explosives, other than prepared explosives, other than powders P
288	3603	Safety fuse defonating fuses percussion or detonating caps igniters electric detonators
289	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
290	3605	Matches other than pyrotechnic articles of heading no. 3604
291	3903	Polymers of styrene, in primary forms
292	3909	Amino-resins, phenolic resins and polyurethanes, in primary forms
	3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and similar products of chemical synthesis n.e.s. in chapter 39, in
293		primary forms
294	3912	Cellulose and its chemical derivatives, n.e.s. or included, in primary forms
295	3914	Ion-exchangers based on polymers of heading no. 3901 to 3913, in primary forms
296	3915	Waste, parings and scrap, of plastics
207	3916	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked,
297 298	3917	of plastics Tubes, pipes and hoses and fittings thereof (for example, joints, elbows, flanges), of plastics
298		Floor coverings of plastics, self-adhesive or not, in rolls or tiles wall or ceiling coverings of plastics, in rolls of a width not less than 45cm
300	3922	Sanitary ware baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar articles, of plastic
301	3924	Summy white outing, white outing, white outing, backs, network plantices, or plantices
302		Plastics builders wares nes, or included
303		Natural rubber, balata, gutta-percha, guayule, chicle and similar gums in primary forms or in plates, sheets or strip
304		Reclaimed rubber in primary forms or in plates, sheets or strip
305	4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom
306		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
307		Unvulcanised rubber in other forms (eg rods, tubes and profile shapes) and articles (eg discs and rings)
308	4007	Vulcanised rubber thread and cord
309		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
310	4011	New pneumatic tyres, of rubber
311		Retreaded or used pneumatic tyres of rubber solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber
312		Inner tubes, of rubber Husionic or phormocoutical articles (including teate) of vulcanized rubber other than hard rubber, with or without fittings of hard rubber
313 314	4014 4017	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber Hard rubber (eg ebonite) in all forms, including waste and scrap articles of hard rubber
514		Hard rubber (eg ebonite) in all forms, including waste and scrap articles of hard rubber Tanned or dressed furskins (including heads, tails, paws, other pieces, cuttings), unassembled, or assembled (without addition of other materials), excluding
315	4302	Tanned or dressed furskins (including neads, tails, paws, other pieces, cuttings), unassembled, or assembled (without addition of other materials), excluding those of heading no. 4303
515		Fuel wood, in logs, billets, twigs, faggots or similar forms wood in chip or particles sawdust and wood waste and scrap, whether or not agglomerated in logs,
316	4401	briquettes, pellets or similar forms
317		Wood charcoal (including shell or nut charcoal), whether or not agglomerated
318	4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
		Hoopwood split poles piles, pickets, stakes of wood, pointed, not sawn lengthwise wooden sticks, roughly trimmed, not turned, bent, etc., suitable for walking
	4404	sticks, umbrellas, tool handles, etc.
319		Wood wood flour
319 320	4405	
		Railway or tramway sleepers (cross-ties) of wood
320		Railway or tramway sleepers (cross-ties) of wood Wood sawn or chipped lengthwise, sliced, peeled, whether or not planed, sanded or finger jointed, of a thickness exceeding 6mm
320 321 322	4406 4407 4408	Wood sawn or chipped lengthwise, sliced, peeled, whether or not planed, sanded or finger jointed, of a thickness exceeding 6mm Veneer sheets and sheets for plywood (spliced or not) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a
320 321	4406 4407 4408	Wood sawn or chipped lengthwise, sliced, peeled, whether or not planed, sanded or finger jointed, of a thickness exceeding 6mm Veneer sheets and sheets for plywood (spliced or not) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm
320 321 322	4406 4407 4408 4409	Wood sawn or chipped lengthwise, sliced, peeled, whether or not planed, sanded or finger jointed, of a thickness exceeding 6mm Veneer sheets and sheets for plywood (spliced or not) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a

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	4410	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances
325		
326	4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances
327	4412	Plywood, veneered panels and similar laminated wood
328	4413	Densified wood, in blocks, plates, strips or profile shapes
329	4414	Wooden frames for paintings, photographs, mirrors or similar objects
330	4416	Casks, barrels, vals, tubs and other coopers products and parts thereof, of wood, including staves
331	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood boot or shoe lasts and trees, of wood
332	4418	Builders joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes
333	4419	Tableware and kitchenware, of wood
224	4420	Wood marquetry and inlaid wood caskets and cases for jewellery or cutlery, and similar articles of wood statuettes and other ornaments of wood wooden
334		articles of furniture not falling in chapter 94
335	4421	Wooden articles n.e.s. in heading no. 4414 to 4420
336	4501	Natural cork, raw or simply prepared waste cork crushed, granulated or ground cork Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or
227	4502	
337 338	4503	stoppers) Cork articles of natural cork
339	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
559	4304	
340	4601	Plaits and similar products of plaiting materials, assembled into strips or not plaiting materials, plaits and the like bound together in parallel strands or woven in sheet form, finished articles or not
540		siteet form, minsted articles of not
241	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading no. 4601 articles of loofah
341 342	4701	Wood pulp, mechanical wood pulp
342	4701 4702	Chemical wood pulp, dissolving grades
343	4702	
344	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades Chemical wood pulp, sulphite, other than dissolving grades
345	4704	Chemical wood pulp, sulphite, other than dissolving grades Semi-chemical wood pulp
346	4705	Semi-chemical wood pulp Pulps of other fibrous cellulosic material
347	4706	Waste and scrap of paper and paperboard
349	4801	Newsprint, in rolls or sheets
549		Tissue, towel, napkin stock or similar for household or sanitary uses, cellulose wadding, webs of cellulose fibres, in rolls over 36cm in width or rectangular
350	4803	I issue, towel, napkin stock of similar for nousehold of sanitary uses, cellulose wadding, webs of cellulose fibres, in rolls over 30cm in width of rectangular sheets with one side exceeding 36cm when unfolded
351	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes
352	4813	Wallpaper and similar wall coverings window transparencies of paper
353	4815	Floor coverings on a base of paper or of paperboard, whether or not cut to size
354	4818	Paper towels, toilet paper, tissues, handkerchiefs, napkins, tampons, serviettes and similar household, sanitary and hospital articles of paper
355	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
356	4902	Childrens picture, drawing or colouring books
357	4903	Music, printed or in manuscript, whether or not bound or illustrated
358	4904	Mase, printed of in manuscript, whether of not bound of mustated Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
558	4905	
359	4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar, being originals drawn by hand hand-written texts photo- graphic reproductions their carbon copies
337		
360	4907	Unused postage, revenue or similar stamps of current or new issue in the country to which destined stamp-impressed paper cheque forms banknotes, stock, share or bond certificates and the like
361	4908	since of bone centrates and the file
501		Printed or illustrated postcards printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or
362	4909	a mice or massing postenes printed enus ocume personal greening, messages or amountements, when or instance, while or write a receipes of trimmings
363	4910	Calendars of any kind, printed, including calendar blocks
364	6901	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (eg kieselguhr, tripolite or diatomite) or of similar siliceous earths
		Ceramic goods (eg retorts, crucibles, muffles, nozzles, plugs, supports cupels, tubes, pipes, sheaths, rods) excluding those of siliceous fossil meals or of similar
365	6903	siliceous earths
366	6904	Ceramic building bricks, floor blocks, support or filler tiles and the like
367	6905	Confing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
368	6906	Ceramic pipes, conduits, guttering and pipe fittings
369	6907	Ceramic flags and paving, hearth or wall tiles, unglazed unglazed ceramic mosaic cubes and the like, whether or not on a backing
370	6908	Ceramic flags and paving, hearth or wall tiles, glazed glazed ceramic mosaic cubes and the like, whether or not on a backing
		Ceramic ware for laboratory, chemical, other technical uses ceramic troughs, tubs, similar receptacles used in agriculture ceramic pots, jars and similar used in
371	6909	the conveyance or packing of goods
372	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
373	6911	Tableware, kitchenware, other household articles and toilet articles of porcelain or china
374	6912	Ceramic tableware, kitchenware, other household articles and toilet articles other than of porcelain or china
375	6913	Statuettes and other ornamental ceramic articles
376	6914	Ceramic articles n.e.s. in chapter 69
377	7001	Glass cullet and other waste and scrap of glass, glass in the mass
378	7002	Glass in balls (other than microspheres of heading no. 7018), rods or tubes, unworked
379	7003	Cast glass and rolled glass in sheets or profiles whether or not having an absorbent or reflecting layer, but not otherwise worked
380	7004	Glass drawn and blown, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked
	7005	Glass float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked
381	1005	Gaas noa gaas and surface ground of pointned gaas, in sheets, whether of not having an absorbent of reflecting layer, but not otherwise worked
	7004	Close of handing no. 7002, 7004 or 7005, hant, adop worked anomaly deillad anomaly die athensis - and a - four die - four
382	7006	Glass of heading no. 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, not framed or fitted with other materials
383	7007	Safety glass, consisting of toughened (tempered) or laminated glass
384	7008	Glass multiple-walled insulating units of glass
385	7009	Glass mirrors whether or not framed, including rear-view mirrors
	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules, containers of glass of a kind used for the conveyance or packing of goods preserving jars of glass stoppers.
386	7010	lids and other closures of glass
387	7011	Glass envelopes (including bulbs and tubes), open and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like
388	7012	Glass inners for vacuum flasks or other vacuum vessels
389	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than of heading no. 7010 or 7018)
390	7014	Signalling glassware and optical elements of glass (other than those of heading no. 7015), not optically worked

	7015	Clock, watch and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hallowed etc, not optically worked hollow glass spheres and
391		their segments for manufacture Glass paving blocks, slabs, bricks, tiles etc, of pressed, moulded glass, whether or not wired, glass smallwares for decorative purposes leaded lights and the like
392	7016	multicellular or foam glass
393	7018	Glass beads, imitation pearls, precious or semi-precious stones and similar glass smallwares, statuettes and other ornaments of worked glass glass microspheres not exceeding 1mm in diameter
394	7019	Glass fibres (including glass wool) and articles thereof (eg yarn, woven fabrics)
395	7020	Glass articles n.e.s. in chapter 70 Pearls natural or cultured, whether or not worked or graded but not strung, mounted or set ungraded pearls, natural or cultured, temporarily strung for
396	7101	convenience of transport
397	7102	Diamonds, whether or not worked, but not mounted or set Precious (excluding diamond) and semi-precious stone worked, graded, not strung, mounted, set ungraded precious (excluding diamond) and semi-precious
398	7103	stone, temporarily strung for convenience of transport
399	7104	Synthetic, reconstructed precious, semi-precious stone worked, graded or not, not strung or mounted, set ungraded synthetic, reconstructed precious, semi- precious stones, temporarily strung for transport
400	7105	Dust and powder of natural or synthetic precious or semi-precious stone
401 402	7106 7107	Silver (including silver plated with gold or platinum) unwrought or in semi-manufactured forms, or in powder form Base metals clad with silver not further worked than semi-manufactured
402	7107	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
404	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
405		Platinum unwrought or in semi-manufactured forms, or in powder form
406 407	7111 7112	Base metals, silver or gold, clad with platinum not further worked than semi-manufactured Waste and scrap of precious metal or of metal clad with precious metal
408	7112	Head and schep previous metal of of metal case with precision metal and the scheme schem
409	7114	Articles of goldsmiths or silversmiths wares and parts thereof, of precious metal or of metal clad with precious metal
410	7115	Articles of precious metal or of metal clad with precious metal
411 412	7116 7117	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) Imitation jewellery
412		Coin
414	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
415	7202	Ferro-alloys
416	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or the like iron having a minimum purity of 99.94%, in lumps, pellets or similar forms
417	7204a	Ship plates
418	7204b	Other re-rollable scrap
419	7204c	Re-meltable scrap
420 421	7204d 7204e	Compressor scrap Other iron and steel scrap
421	7204e	Granules and powders, of pig iron, spiegeleisen, iron or steel
423		Iron and non-alloy steel ingots / bala
424		Other iron & non-alloy steel in primary forms
425 426		Iron and non-lloy steel billets Other iron and non-alloy steel semi-finished products
427		Ton or non-alloy steel flat-rolled products, width less than 600mm, not clad, plated or coated
428		Iron or non-alloy steel flat-rolled products, width less than 600mm, clad, plated or coated
429		Iron or non-alloy steel bars and rods, hot-rolled, in irregularly wound coils
430 431	7216 7217	Iron or non-alloy steel, angles, shapes and sections Wire of iron or non-alloy steel
432		Stainless steel in ingots or other primary forms semi-finished products of stainless steel
433		Stainless steel flat-rolled products of width of 600mm or more
434	7220	Stainless steel flat-rolled products of width less than 600mm
435 436	7221 7222	Stainless steel bars and rods, hot-rolled, in irregularly wound coils Stainless steel bars and rods, angles, shapes and sections
430		Stainless steel vars and rous, angles, snapes and sections Stainless steel wire
438	7224	Alloy steel in ingots or other primary forms, semi-finished products of other alloy steel
439	7226	Alloy steel flat-rolled products, of a width of less than 600mm
440 441	7227 7228	Steel, alloy bars and rods, hot-rolled, in irregularly wound coils Alloy steel bars, rods, shapes and sections hollow drill bars and rods, of alloy or non-alloy steel
441	7228	Wire of other alloy steel
		Railway or tramway track constructions of iron or steel rails, check and track rails, switch blades, crossing frogs, point rods, sleepers, fish-plates, chair wedges,
443		sole plates, bedplates, ties and the like
444 445	7303 7304	Tubes, pipes and hollow profiles, of cast iron Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
		Tubes and pipes (eg welded, riveted or similarly closed), internal and external circular cross-sections, external diameter of which exceeds 406.4mm, of iron or
446	7305	steel
447 448	7306 7307	Tubes, pipes and hollow profiles (eg open seam or welded, riveted or similarly closed), of iron or steel Tube or pipe fittings (eg couplings, elbows, sleeves), of iron or steel
448		Tube or pipe fittings (eg couplings, elbows, steeves), of iron or steel Reservoirs, tanks, vats and similar containers for any material (excluding compressed or liquefied gas), of iron or steel, capacity exceeding 300l, whether or not
449	7309	lined or heat insulated
	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding compressed or liquefied gas), of iron or steel, capacity not exceeding 3001,
450 451		whether or not lined or heat-insulated Containers for compressed or liquefied gas, of iron or steel
451	7311 7312	Containers for compressed or liquefied gas, of iron or steel Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
453		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
454 455	7314 7316	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire expanded metal of iron or steel Anchors, grapnels and parts thereof, of iron or steel
433		Anchors, graphels and parts thereof, of iron of steel Nails, tacks, drawing pins, corrugated nails, staples (not those of heading no. 8305) and the like, of iron or steel, with heads of other material or not, but
456	7317	excluding articles with heads of copper
457	7320	Springs and leaves for springs, of iron or steel

	7321	Stoves, ranges, grates, cookers (those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric
458	7321	domestic appliances and parts, of iron or steel Radiators for central heating, not electrically heated and parts thereof, of iron or steel air heaters, hot air distributors not electrically heated, with motor fan or
459	7322	kalators for central heating, not electrically heated and parts thereor, of non-or steer an heaters, not an distributors not electrically heated, with motor ran of blower
460	7323	Table, kitchen, other household articles and parts, of iron or steel iron or steel wool pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
461	7324	Sanitary ware and parts thereof, of iron or steel
462	7401	Copper mattes cement copper (precipitated copper)
463 464	7402 7403	Copper unrefined, copper anodes for electrolytic refining
464	7403	Copper refined and copper alloys, unwrought Copper waste and scrap
466	7405	Copper mate and steep Copper mate alloys Copper materiallys
467	7406	Copper powders and flakes
468	7407	Copper bars, rods and profiles
469 470	7408 7409	Copper wire
470		Copper plates, sheets and strip of a thickness exceeding 0.15mm Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not
471	7410	exceeding 0.15mm
472	7414	Copper cloth (including endless bands) of copper wire, grill and netting, expanded metal of copper
150	7415	Nails, tacks, drawing pins, staples (not those of heading no. 8305) and the like, of copper or iron or steel with heads of copper screws bolts, nuts, screws hooks,
473 474	7416	rivets, cotters, washers of copper Copper springs
475	7417	Cooking or heating apparatus of a kind used for domestic purposes, non-electric and parts thereof, of copper
476	7418	Table, kitchen or other household articles and parts thereof, of copper pot scourers, scouring, polishing pads, gloves and the like
477	7419	Copper articles thereof n.e.s.
478	7501	Nickel mattes nickel oxide sinters and other intermediate products of nickel metallurgy
479 480	7502 7503	Nickel unwrought Nickel waste and scrap
480	7503	Nickel powders and flakes
481	7505	Nickel bars, rods, profiles and wire
483	7506	Nickel plates, sheets, strip and foil
484	7507	Nickel tubes, pipes and tube or pipe fittings (eg couplings, elbows, sleeves)
485	7601	Aluminium unwrought
486	7602	Aluminium waste and scrap
487 488	7603 7604	Aluminium powders and flakes Aluminium bars, rods and profiles
489	7605	Aluminium wire
490	7606	Aluminium plates, sheets and strip, thickness exceeding 0.2mm
	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not
491		exceeding 0.2mm
492 493	7608 7609	Aluminium tubes and pipes
495		Aluminium tube or pipe fittings (eg couplings, elbows, sleeves) Aluminium reservoirs, tanks, vats and the like for material (not compressed or liquefied gas) of capacity over 300l, whether or not lined, heat-insulated, not
494	7611	fitted with mechanical, thermal equipment
	7612	Aluminium casks, drums, cans, boxes etc (including rigid, collapsible tubular containers), for materials other than compressed, liquefied gas, 300l capacity or
495		less, lined, heat-insulated or not
496	7613	Aluminium containers for compressed or liquefied gas Aluminium stranded wire, cables, plaited bands and the like, (not electrically insulated)
497	7614	Aluminium stranded wire, cables, plated bands and the like, (not electrically insulated) Aluminium table, kitchen or other household articles and parts thereof, pot scourers and scouring or polishing pads, gloves and the like, sanitary ware and parts
498	7615	thereof
499	7616	Aluminium articles n.e.s. in chapter 76
500	7801	Lead unwrought
501	7802	Lead waste and scrap
502 503	7803 7804	Lead bars, rods, profiles and wire Lead plates, sheets, strip and foil, lead powders and flakes
503	7804	Lead plates, sneets, strip and foil, lead powders and flakes Lead tubes, pipes and tube or pipe fittings (eg couplings, elbows, and sleeves)
505	7805	Lead articles n.e.s. in chapter 78
506	7901	Zinc unwrought
507	7902	Zinc waste and scrap
508	7903	Zinc dust, powders and flakes
509 510	7904 7905	Zinc bars, rods, profiles and wire Zinc plates, sheets, strip and foil
511	7905	Zinc tubes, pipes and tube or pipe fittings (eg couplings, elbows, sleeves)
512	7907	Zinc articles n.e.s. in chapter 79
513	8001	Tin unwrought
514	8002	Tin waste and scrap
515 516	8003 8004	Tin bars, rods, profiles and wire Tin plates, sheets and strip, of a thickness exceeding 0.2mm
510		Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding
517	8005	0.2mm, tin powders and flakes
518	8006	Tin tubes, pipes and tube or pipe fittings (eg couplings, elbows, sleeves)
519	8007	Tin articles n.e.s. in chapter 80
520	8101	Tungsten (wolfram) articles thereof, including waste and scrap
521	8102 8103	Molybdenum articles thereof, including waste and scrap
522		Tantalum articles thereof, including waste and scrap Magnesium articles thereof, including waste and scrap
523	81112	magnesian arteres unreor, merading waste and serap
523 524	8104 8105	Cobalt mattes and other intermediate products of cobalt metallurgy, cobalt and articles thereof, including waste and scrap
524 525	8105 8106	
524 525 526	8105 8106 8107	Cobalt mattes and other intermediate products of cobalt metallurgy, cobalt and articles thereof, including waste and scrap Bismuth articles thereof, including waste and scrap Cadmium articles thereof, including waste and scrap
524 525	8105 8106	Cobalt mattes and other intermediate products of cobalt metallurgy, cobalt and articles thereof, including waste and scrap Bismuth articles thereof, including waste and scrap

333 exits 335 Robin State exits 345 Robin State exits exits 346 Robin State exits exits exits 347 Robin State exits exits exits exits 348 Robin State exits exits exits exits exits 349 Robin State exits	529	8110	Antimony articles thereof, including waste and scrap
 Jan Parls was and scrip. Jan Parls, have runds, month, matrices, gicks, loce, fields, next, bill hooks core, scenteuris, scyllers, sicks, huy traves, hedge shown and other hold. Jan Parls, have runds, have runds and scriptic scenter of the school of holding on the school of holding holding the school of holding on the school of holding on the school of holding is the school of holding on the school of holding holding holdin	530	8111	
 111 Comme antick thereaf, including water and exceptions. 121 Comme antick thereaf, including a control in the control including of the section o	521	8112	
Biol Tools, hand spales, thevice, matches, packs, hose, ficks, mass, kult hooks ee, sectises, saythes, wickles, hay knives, holge shears and other tool Biol Tools, hand spales, discover, marked and the field result, and strand strand and the field result. Biol Tools, marked strand, hand, scaling, a new type strand, priving, other than strands or neurons. Biol Tools, marked strands, hand, scaling, a neuron, type strands, result, and result, and strands, result, and result, and strands, result, and strands, result, and strands, result, and result, and strands, result, and r	_	8113	
 and approximate, however, the end of the form of the metaline interpretation of the metaline state in the second of the second of			Tools, hand spades, shovels, mattocks, picks, hoes, forks, rakes, axes, bill hooks etc, secateurs, scythes, sickles, hay knives, hedge shears and other tools used in
 1518 E307 Took plants, stick, type and the like for tools, unreamend, of solenced meal arbides or creaters 1518 E317 Razon and razor thades (heading razor black blacks in nitry). 1518 E318 Razon and razor thades (heading razor black blacks in nitry). 1518 E318 Razon and razor thades (heading razor black blacks in nitry). 1518 E318 Call and the solence of the sole of the			
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Status Cubery other articles, cgs har digress, burkhes or kirkhen clavars, chapter and mining kinies, paper karies), manicure or policure sets and instru (additional classifier) 510 Status Cubery sponse, flock, ladies, kinnenes, cabe servers, flak kinves, butter kirkes, sugar tongs and similar kitchen or tableware foregoing articles, of base metal. 511 Status Cubery sponse, flock, ladies, kinnenes, cabe servers, flak kinves, butter kirkes, sugar tongs and similar kitchen or tableware foregoing articles, of base metal. 512 Status Status Status Status Status 513 Status <	_		
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 410 213 Cultery sponse, forks, laffers, skilmener, cales-erreres, fink-larves, batter huives, sugar tanga and similar taktern or tablessem 431 430 431 430 432 430 432 430 433 430 434 430 434 430 434 430 435 430 435 430 436 4300 437 4300 438 43000 438 44000 438 440000<!--</td--><td>539</td><td>8214</td><td>Cutlery other articles, (eg hair clippers, butchers or kitchen cleavers, choppers and mincing knives, paper knives), manicure or pedicure sets and instruments (including nail files)</td>	539	8214	Cutlery other articles, (eg hair clippers, butchers or kitchen cleavers, choppers and mincing knives, paper knives), manicure or pedicure sets and instruments (including nail files)
 4.1 8.³⁰¹ Lengoing attacks, of base metal. 4.302 4.303 4.303 4.304 4.304 4.312 4.315 <li< td=""><td></td><td>8215</td><td></td></li<>		8215	
542 8002 door closers of base metal 553 8003 disk armound or reinforced, strang bases, doors and safe deposit lockers for strong errors, cash or deed boxes and the like, of base metal, other than office of the locking as 0.401 8044 Office explorent filing cohores, cub-index cohires, paper tays and reaks, paper tays, indexing tags and the like, of base metal, other than office of the locking as 0.401 8045 Stationery filings for boxel-fab indexs or file, letter comer, paper cips, indexing tags and the like, status in strip (for offices, upholate making makes), and the mon-dertric, statusters, other ornaments, phororaph, picture, similar frames, mirrors, of base metal 546 8305 Sign plates, name plates, address plates and similar plates, number), between structure, the structure of th	541	8301	
 441 8303 Stefe armonet or reinforced, strong-boxes, doors and sile deposit lokers for strong-rooms, catel or deed boxes and the like, of base metal of the asign on 4035 452 Weiter and the strong stron	542	8302	Base metal mountings, fittings and similar articles for furniture, doors, staircases, windows, trunks, chests etc, castors with mountings of base metal, automatic
State Office explorement filing cohinets, calor-index calorises, paper tays, and ress, pen tays, office-samp stands and the like, of base metal, office tay 48 Stationery fittings for loose-leaf thickers of files, letter (sign, letter corners, paper clips, lakticity lays and the like, stapes in strips (for offices, upholater packaging), of hase metal 546 8306 Bells, going and the like non-electric, statestes, other ornaments, photograph, picture, similar frames, mirrors, of base metal 547 8307 Tobig ficulty, without fittings, of how metal 548 8309 Stoppers, caps, lisk (including runw norfs, screw cap, pouring stopper) capuels for bottles, threaded burgs, burg overses, scals and other packaging accorners, othera mend 548 8300 Sign plates, name plates, address plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of baseling to .9405 558 8601 Hall becompters postels, wisan affites self-propelled denex, other than how of heading no. 9405 558 8604 Railway or runway concaches, basegare quarks pler optical denex, other and how of heading no. 9405 558 8604 Railway or runway concaches, longare quarks, address pler special denex, other and plate, pler special purpose rulway or transvay coaches, not saff propelled 558 8607 Railway or runway postels and seqt parts thereof 558 8607		8303	
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 Jest Bill, Roging and Bills non-selectric, structures, other ornaments, photograph, picture, similar frames, mirrors, of base metal Kato Pickie, Roging and Bills non-selectric, structures, other ornaments, photograph, picture, similar frames, mirrors, of base metal Kato Pickie, Pickie Bill, Roging and Bells, and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading no. 8405 Kato Bill, Bill, Palkes, and Palkes, address plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading no. 8405 Kato Bill, Bi	544	8205	Stationery fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and the like, staples in strips (for offices, upholstery,
547 8307 Tubing flexible, with or without fittings, of base metal 548 8309 Suppress, cape, kitch (including crown ords, screw caps, server caps, neuring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packaging accessories, of base metal 548 8310 Sign plans, name plates, address plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading no. 9405 558 8601 Rall loconotives concerts, concerts, seared arounce of electricity or by electric accumulators 551 8602 Rall loconotives concerts, seared arounce of electricity or by electric accumulators 552 8603 Rallway or tramway conches, sus and trans, submers, letters and other special purpose railway or tramsway coaches, and seared runs. 553 8606 Railway or tramsway coaches around seare of coaches, large grage vans, post office coaches and other special purpose railway or tramsway coaches, and wagens not self-propelied 565 8607 Railway or tramsway coaches around seare around seare of runsport of railways, transport 578 8608 Railway or tramsway coaches, and wagens not self-propelied 568 Roilway or tramsway spaceling policity, sprincipally designed for the transport of persons (other than those of heading no. 8702, including station wagens ariging around the for allways traines around theading and station wagens ariging around theading and st			
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149 Automatives 150 8001 Rail locomotives (other than those of heading no. 8001), locomotive tenders 151 8002 Rail vog tramsvey conches, vana and uncks self-propelled (ag workshops, cranes, ballast tumpers, trackliners, testing coaches a missing exclusion with the self second tenders, other than those of heading no. 8004 150 8007 Railway or tramsvey conches passenger coaches, luggage vans, post office coaches and other special purpose railway or tramsvey coaches passenger coaches, luggage vans, post office coaches and other special purpose railway or tramsvey coaches, not self-propelled 1558 8007 Railway or tramsvey coaches passenger coaches, luggage vans, post office coaches and other special purpose railway or tramsvey coaches, not self-propelled 1558 8007 Railway or tramsvey pools vans and wagons not self-propelled 1568 8007 Railway or tramsvey pools vans and wagons not self-propelled 1578 8006 Railway or tramsvey pools vans and wagons not self-propelled 158 8007 Containers (including containers for transport of fluids) specially designed and equipped for carriage by one or more modes of transport 158 8007 Containers (including constainers for transport of persons (other than those of heading no. 8702), including station wagons i racing cans 150 8700 Uchicles not the mose or thene f	548	0507	accessories, of base metal
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567 railway statuon platforms parts thereof 568 8710 Tanks and other armoured fighting vehicles motorised, whether or not fitted with weapons, and parts of such vehicles 569 8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars side-cars 570 8712 Bicycles and other cycles including delivery tricycles, not motorised 571 8713 Invalid carriages whether or not motorised or otherwise mechanically propelled 572 8714 Vehicles parts and accessories of heading no. 8711 to 8713 573 8715 Baby carriages and parts thereof 574 8716 Trailers and semi-trailers other vehicles, not mechanically propelled parts thereof 574 8716 Aircraft, non-powered balloons, dirgibles, gliders, hang-gliders and the like 576 8802 Aircraft parts of heading no. 8801 or 8802 577 8803 Aircraft launching gear, deck-arrestor or similar gear, ground flying trainers parts of the foregoing articles 578 8804 Parachutes (including dirigible) and rotochutes parts for processing or preserving fishery products 582 8901 Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods 581 8902 F			Works trucks, self-propelled, (not fitted with lifting or handling equipment), for factories, warehouses etc, for short distance transport of goods, tractors used on
569 8711 Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars side-cars 570 8712 Bicycles and other cycles including delivery tricycles, not motorised 571 8713 Invalid carriages whether or not motorised or otherwise mechanically propelled 571 8714 Vehicles parts and accessories of heading no. 8711 to 8713 573 8715 Baby carriages and parts thereof 574 8716 Trailers and semi-trailers other vehicles, not mechanically propelled parts thereof 575 8801 Aircraft, non-powered balloons, dirigibles, gliders, hang-gliders and the like 576 8802 Aircraft (ge fleicopters, aeroplanes), spacecraft (including satellites) and spacecraft launch vehicles 577 8803 Aircraft parts of heading no. 8801 or 8802 578 8804 Parachutes (including gear, deck-arrestor or similar gear, ground flying trainers parts of the foregoing articles 580 8901 Cruice ships, excursion boats, ferry-boats, carco ships, barges and similar vessels for the transport of persons or goods 581 8902 Fishing vessels for pleasure or sports, rowing boats and cances 582 8903 Yachts and other vessels for pleasure or sports, rowing boats and cances 583 8904			
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591 voo radio-astronomy			Binoculars, monoculars, other optical telescopes, mountings therefor other astronomical instruments, mountings therefor, but not including instruments for
	591	2003	

500	9006	Cameras, photographic (excluding cinematographic) photographic flashlight apparatus and flashbulbs other than discharge lamps of heading no. 8539
592 593	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
593	9007	Image projectors, other than cinematographic photographic (other than cinematographic) enlargers and reducers
595	9008	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus
575		Photographic (including cinematographic) laboratory equipment, (including apparatus for projection of circuit patterns on sensitised semi-conductor materials)
596	9010	intrographic including chemialographic) naoratory equiphican, (neutrang apparatus for projection of circuit patients on sensitive semi-conductor materials) in e.s., negations of sensitive semi-conductor materials)
597	9011	many ingenerotype projection setemation of the setemation of the set of the s
598	9012	Microscopes (excluding optical microscopes) and diffraction apparatus
		Liquid crystal devices not constituting articles provided for more specifically in other headings lasers, not laser diodes other optical appliances and instruments
599	9013	n.e.s. in this chapter
600	9014	Navigational instruments and appliances direction finding compasses
	0015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances,
601	9015	excluding compasses, rangefinders
	9017	Drawing, marking-out, mathematical calculating instruments (drafting machines, protractors, drawing sets etc) instruments for measuring length (eg measuring
602	9017	rods, tapes, micrometers, callipers) n.e.s.
	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight
603	2010	testing instruments
	9019	Mechano-therapy, massage appliances psychological aptitude testing apparatus ozone, oxygen, aerosol therapy, artificial respiration or other therapeutic
604)01)	respiration apparatus
	9020	Breathing appliances and gas masks excluding protective masks having neither mechanical parts nor replaceable filters and excluding apparatus of item no.
605		9019.20
	9021	Orthopaedic appliances including crutches, surgical belts and trusses splints and other fracture appliances artificial parts of the body hearing aids and other
606	,	which are worn, carried or implanted in the body to compensate for a defect or disability
	9022	X-ray, alpha, beta, gamma radiation apparatus x-ray tubes, x-ray generators, high tension generators, control panels and desks, screens, examination or
607		treatment tables, chairs and the like
608	9023	Instruments, apparatus and models, designed for demonstrational purposes (in education or exhibitions), unsuitable for other uses
600	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity of other mechanical properties of materials (eg metals, wood, textiles,
609		paper, plastics) Parabution counters production counters taximators, mileometers, and the like, speed indicators and techometers, other than these of heading no
610	9029	Revolution counter, production counters, taximeters, mileometers, pedometers and the like, speed indicators and tachometers, other than those of heading no. 9015, stroboscopes
610	9032	Regulating or controlling instruments and apparatus automatic type
612	9033	Machines and appliances, instruments or apparatus of chapter 90 parts and accessories n.e.s. in chapter 90
613	9101	Wrist-watches, pocket-watches, stop-watches and other watches with case of precious metal or of metal clad with precious metal
614	9101	
615	9102	Wrist-watches, pocket-watches, stop-watches and other watches, other than those of heading no. 9101
		Clocks with watch movements, excluding clocks of heading no. 9104
616	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
617	9105	Clocks, other, n.e.s.
618	9107	Time switches with clock, watch movement or synchronous motor
619	9108	Watch movements complete and assembled
620	9109	Clock movements complete and assembled
(21	9110	Watch or clock movements, complete, unassembled or partly assembled (movement sets) incomplete watch or clock movements, assembled rough watch or
621	0111	clock movements
622	9111	Watch cases and parts thereof
623	9112	Clock cases and cases of a similar type for other goods of this chapter and parts thereof
624	9113	Watch straps, watch bands, watch bracelets and parts thereof
625	9114	
626	9201	Clock or watch parts n.e.s. in chapter 91
627		Pianos including automatic pianos, harpsichords and other keyboard stringed instruments
	9202	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps)
628	9202 9203	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds
629	9202 9203 9204	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs
629 630	9202 9203 9204 9205	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpipes)
629 630 631	9202 9203 9204 9205 9206	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpipes) Musical instruments percussion (eg drums, xylophones, cymbals, castanets, maracas)
629 630	9202 9203 9204 9205	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpipes) Musical instruments percussion (eg drums, xylophones, cymbals, castanets, maracas) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions)
629 630 631 632	9202 9203 9204 9205 9206	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpiees) Musical instruments percussion (eg drums, xylophones, cymbals, castanets, maracas) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical boxes, fairground and mechanical street organs, mechanical singing birds, musical saws and musical instruments nes in chapter 92 decoy calls of all
629 630 631	9202 9203 9204 9205 9206 9207	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpipes) Musical instruments percussion (eg drums, xylophones, cymbals, castanets, maracas) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical boxes, fairground and mechanical street organs, mechanical singing birds, musical saws and musical instruments nes in chapter 92 decoy calls of all kinds whistles call horns and other mouth-blown sound signalling instruments
629 630 631 632 633	9202 9203 9204 9205 9206 9207	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpipes) Musical instruments percussion (eg drums, xylophones, cymbals, castanets, maracas) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical horns and other mouth-blown sound signalling instruments Musical instruments nes in chapter 92 decoy calls of all kinds whistles call horns and other mouth-blown sound accessories (eg cards, discs and rolls for mechanical instruments), metronomes, tuning forks
629 630 631 632 633 634	9202 9203 9204 9205 9206 9207 9208 9209	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpipes) Musical instruments percussion (eg drums, xylophones, cymbals, castanets, maracas) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical boxes, fairground and mechanical street organs, mechanical singing birds, musical asws and musical instruments nes in chapter 92 decoy calls of all kinds whistles call horns and other mouth-blown sound signalling instruments Musical instrument parts (eg mechanisms for musical boxes) and accessories (eg cards, discs and rolls for mechanical instruments), metronomes, tuning forks and pitch pipes
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629 630 631 632 633 634 635 636 637 638 639	9202 9203 9204 9205 9206 9207 9208 9209 9209 9301 9302 9303 9304	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpipes) Musical instruments wind, (eg drums, xylophones, cymbals, castanets, maracas) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical instruments and mechanical street organs, mechanical singing birds, musical saws and musical instruments nes in chapter 92 decoy calls of all kinds whistles call horns and other mouth-blown sound signalling instruments Musical instrument parts (eg mechanisms for musical boxes) and accessories (eg cards, discs and rolls for mechanical instruments), metronomes, tuning forks and pitch pipes Military weapons other than revolvers, pistols and arms of heading no. 9307 Revolvers and pistols other than those of heading no. 9303 or 9304 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307 Firearms than accessories of articles of heading no. 9301 to 9304 Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof cartridges and other ammunition, projectiles and parts thereof,
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629 630 631 632 633 634 635 636 637 638 639 640 641	9202 9203 9204 9205 9207 9208 9209 9301 9302 9303 9304 9305 9306 9307	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpipes) Musical instruments percussion (eg drums, xylophones, cymbals, castanets, maracas) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical boxes, fairground and mechanical street organs, mechanical singing birds, musical saves and musical instruments nes in chapter 92 decoy calls of all kinds whistles call horns and other mouth-blown sound signalling instruments Musical instrument parts (eg mechanisms for musical boxes) and accessories (eg cards, discs and rolls for mechanical instruments), metronomes, tuning forks and pitch pipes Military weapons other than revolvers, pistols and arms of heading no. 9307 Revolvers and pistols other than those of heading no. 9303 or 9304 Firearms other similar devices (eg sporting shotguns and rifles, muzzle-loading firearms, very pistols, devices for firing flares or blank ammunition, captive bolt humane killers, line throwing guns) Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading n
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629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 645 646	9202 9203 9204 9205 9206 9207 9208 9209 9301 9302 9303 9304 9305 9306 9307 9306 9307 9401 9402 9403 9405 9501	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpipes) Musical instruments besound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical instruments and other mouth-blown sound signalling instruments Musical instrument parts (eg mechanisms for musical boxes) and accessories (eg cards, discs and rolls for mechanical instruments), metronomes, tuning forks and pitch pipes Military weapons other than trevolvers, pistols and arms of heading no. 9307 Revolvers and pistols other than those of heading no. 9303 Firearms other similar devices (eg sporting shotguns and rifles, muzzle-loading firearms, very pistols, devices for firing flares or blank ammunition, captive bolt humane killers, line throwing guns) Firearms parts and accessories of articles of heading no. 9304 Firearms elected or and the fike, parts thereof and scabbards and sheaths therefor Seats (nor those of heading no. 9402), whether or not convertible into beds and parts thereof cartridges and other ammunition, projectiles and parts thereof, including shot and cartridge wads Arms swords, cutlasses, bayonets, lances and the like, parts thereof and scabbards and sheaths therefor Seats (not those of heading no. 9402), whether or not convertib
629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 644 645 644 645 646 649	9202 9203 9204 9205 9206 9207 9208 9209 9301 9302 9303 9304 9305 9306 9307 9306 9307 9401 9402 9403 9404 9405 9501 9502 9503	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps) Keyboard piper organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpipes) Musical instruments percussion (eg drums, xylophones, cymbals, castanets, maracas) Musical instruments (eg mechanisms for musical boxes) and accessories (eg cards, discs and rolls for mechanical instruments), metronomes, tuning forks and pitch pipes Military weapons other than revolvers, pistols and arms of heading no. 9307 Revolvers and pistols other than those of heading no. 9303 or 9304 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307 Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of cartridges and other ammunition, projectiles and parts thereof, including shot and cartridge wads Arms swords, cutlasses, bayonets, lances and the like, parts thereof and scabbards and sheaths therefor Seats (not those of heading no. 9402), whether or not convertible into beds and parts thereof Furniture medical, surgical, dental or vetering (eg operating tables, h
629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 645 646 647 648	9202 9203 9204 9205 9206 9207 9208 9209 9301 9302 9303 9304 9305 9306 9306 9306 9307 9402 9403 9402 9403 9404	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments Musical instruments string, n.e.s. in chading no. 9201, (eg guitars, violins, harps) Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds Accordions and similar instruments mouth organs Musical instruments wind, (eg clarinets, trumpets, bagpipes) Musical instruments percussion (eg drums, xylophones, cymbals, castanets, maracas) Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions) Musical instruments percussion (eg mechanisms for must be amplified, electrically (eg organs, guitars, accordions) Musical instruments percussion (eg mechanisms for muscied boxes) and accessories (eg cards, discs and rolls for mechanical instruments), metronomes, tuning forks and pitch pipes Military weapons other than revolvers, pistols and arms of heading no. 9307 Revolvers and pistols other than those of heading no. 9303 or 9304 Firearms other similar devices (eg sporting shotguns and rifles, muzzle-loading firearms, very pistols, devices for firing flares or blank ammunition, captive bolt humane killers, line throwing guns) Firearms other so and accessories of articles of heading no. 9301 to 9304 Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof cartridges and other ammunition, projectiles and parts thereof, including shot and cartridge wads Arms words, cutlasses, hayonets, lances and the like, parts thereof a

	9506	Gymnastics, athletics, other sports (including table tennis) or outdoor games equipment, n.e.s. in this chapter, swimming pools and paddling pools
652		Fishing rods, fish-hooks and other line fishing tackle fish landing nets and the like decoy birds (not those of heading no. 9208 or 9705) and similar hunting or
653	9507	rising rous, risi-nooks and other line rising tackie rish fanding liets and the fike decoy birds (not those of fleading no. 9208 of 9703) and similar hunding of shooting requisites
654	9508	Roundabouts, swings, shooting galleries, other fairground amusements, travelling circuses, travelling menageries and travelling theatres
		Ivory, bone, tortoise-shell, horm, antlers, coral, mother-of-pearl and other animal carving material and articles of these materials worked, (including articles
655	9601	obtained by moulding)
	9602	Vegetable, mineral carving material and articles of these materials, moulded or carved articles of wax, stearin, natural gums, resins or modelling pastes, worked
656		unhardened gelatin (not heading no. 3503)
657	9604	Hand sieves and hand riddles
658 659	9605 9607	Travel sets for personal toilet, sewing, shoe or clothes cleaning Slide fasteners and parts thereof
039	9007	Pens ball-point, felt tipped, other porous tipped pens fountain pens, stylograph pens duplicating stylos, propelling or sliding pencils parts of the foregoing,
660	9608	r cus sum point, en upper, oune pointe appea pens rouniam pens, sysograph pens dupicating sysos, propering of siteing peners parts of the foregoing, excluding those of heading no. 9609
661	9609	Pencils (not of heading no. 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors chalks
662	9610	Slates and boards, with writing or drawing surfaces, whether or not framed
	9611	Stamps date, numbering, sealing stamps and the like (including devices for printing or embossing labels), designed for operating by hand hand operated
663	,	composing sticks and printing sets
661	9612	Typewriter, similar ribbons, inked, otherwise prepared for giving impressions, whether or not on spools or in cartridges ink pads, whether or not inked, with or
664 665	9613	without boxes Cigarette lighters and other lighters, whether or not mechanical or electrical and parts thereof other than flints and wicks
666	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders and parts thereof
667	9615	Combs, hair-slides and similar hairpins, curling pins, curling grips and hair curlers and the like, other than those of heading no. 8516 and parts thereof
	9616	Scant enrage and similar toilat enrage and mounts and have therefor now day nuffs and node for the analization of accounties or toilat monometi
668		Scent sprays and similar toilet sprays and mounts and heads therefor powder-puffs and pads for the application of cosmetics or toilet preparations
669	9617	Vacuum flasks and other vacuum vessels, complete with cases parts thereof other than glass inners
670	9618	Tailors dummies and other lay figures automata and other animated displays used for shop window dressing
671	9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of any material.
672	9701	Paintings, drawings, pastels, executed entirely by hand not drawings of heading no. 4906 and not hand-painted, hand-decorated manufactured articles collages and similar decorative plaques
673	9702	Engravings, prints and lithographs original
674	9702	Engentings, prins una integraphies organisation in a second se
		Stamps, postage or revenue stamp-postmarks, first-day covers, postal stationery (stamped paper) and like, used, or if unused not of current or new issue in the
675	9704	country to which they are destined
	9705	Collections and collectors pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic
676		interest
677	9706	Antiques of an age exceeding one hundred years
678	9801	Services provided or rendered by hotels, motels, guest houses, restaurants, marriage halls, lawns, clubs and caterers
679 680	9802 9803	Advertisements Air Line (Travel By Air)
681	9803	Construction
682	9805	Services Provided or rendered by persons authorized to transact business on behalf of others
683	9806	Services provided or rendered in the matter of sale, purchase or hire
	9807	Services provided or rendered by property developers or promoters for: a) development of purchased or leased land for conversion into residential or
684	9807	commercial plots. b) construction of residential or commercial units
685	9809	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
686	9810	Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics or centers and others
687	9811	Services provided or rendered by laundries and dry cleaners
688 689	9812 9814	Telecommunication Services Architect Town Planners
689	9814	Services provided by pathological laboratories.
690	9810	Services provided by pathological laboratories. Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc
692	9818	Services provided of rendered by specialized agencies.
693	9819	Services provided or rendered by specified persons or business
694	9821	Services provided or rendered in specified fields
695	9822	Services provided or rendered for specified purposes
696	9823	Franchise services
697	9824	Construction services
698	9825	Medical Laboratories
699 700	9827 9829	Telecom Companies
700 701	9829	Labour and manpower supply services Services provided in the matter of manufacturing or processing for others on toll basis
/01		betwee provided in the matter of manufacturing of processing for others on ton basis
702		Race Club: (a) Services of entry/admission (b) Other services
702 703	9830 9831 9832	Race Club: (a) Services of entry/admission (b) Other services Services provided or rendered by programme producers and production houses
	9831	Race Club: (a) Services of entry/admission (b) Other services Services provided or rendered by programme producers and production houses Services provided or rendered by corporate law consultants
703	9831 9832	Services provided or rendered by programme producers and production houses
703 704 705 706	9831 9832 9833	Services provided or rendered by programme producers and production houses Services provided or rendered by corporate law consultants Services provided or rendered by fashion designers Services provided or rendered by call centers
703 704 705 706 707	9831 9832 9833 9834 9835 9836	Services provided or rendered by programme producers and production houses Services provided or rendered by corporate law consultants Services provided or rendered by fashion designers Services provided or rendered by call centers Services provided or rendered by persons engaged in intercity transportation or carriage of goods by road or through pipeline or conduit
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703 704 705 706 707 708 709 710	9831 9832 9833 9834 9835 9836 9837 9838 9838 9839	Services provided or rendered by programme producers and production houses Services provided or rendered by corporate law consultants Services provided or rendered by fashion designers Services provided or rendered by call centers Services provided or rendered by persons engaged in intercity transportation or carriage of goods by road or through pipeline or conduit Ready mix concrete services Intellectual property services Erection, commissioning and installation services
703 704 705 706 707 708 709 710 711	9831 9832 9833 9834 9835 9836 9837 9838 9839 9839 9840	Services provided or rendered by programme producers and production houses Services provided or rendered by corporate law consultants Services provided or rendered by fashion designers Services provided or rendered by call centers Services provided or rendered by persons engaged in intercity transportation or carriage of goods by road or through pipeline or conduit Ready mix concrete services Intellectual property services Erection, commissioning and installation services Technical inspection and certification services, including quality control certification services
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