Gazette Extraordinary No. 2312/78 Dated January 01, 2022

GOVERNMENT NOTIFICATION

Imports and Exports Control Act, No. 1 of 1969

IN terms of the powers vested in me by Section 20 read together with Sub-Section 4(1), Section 6 and Section 14 of the Imports and Exports (Control) Act, No. 1 of 1969 as amended by Act, No. 48 of 1985 and Act, No. 28 of 1987, I, Ranil Wickremesinghe, the Minister of Finance, Economic Stabilization and National Policies promulgate following Regulations.

Ranil Wickremesinghe,

Minister of Finance, Economic Stabilization and National Policies

Ministry of Finance, Economic Stabilization and National Policies, Colombo 01,
January QI., 2023.

REGULATIONS

- 1. These Regulations may be cited as the "Imports and Exports (Control) Regulations No. 22 of 2023".
- 2. The Imports and Exports (Control) Regulations No. 10 of 2021 published in the Gazette Extraordinary No. 2231/18 dated June 11, 2021 including its Schedules, as amended subsequently and the Imports and Exports (Control) Regulations No. 13 of 2022 published in the Gazette Extraordinary No. 2294/30 dated August 23, 2022, including its Schedules, as amended subsequently, are hereby repealed without prejudice to the importation of goods.
- 4. Importation of any goods, specified in the **Schedule I** to these Regulations, shall be temporarily suspended effective from January (2), 2023, until further notice.

- 5. Importation of any good, specified under the **Column V of the Schedule I** of this Gazette which are imported based on the Letter of Credit (LC) established on or before August 23, 2022 or the advance payment of minimum 10% of the total amount, effected on or before August 23, 2022, shall be allowed for the Customs clearance on submission of proof of documents to the Director General of Sri Lanka Customs, issued by any approved licensed banks.
- 6. a) Goods, specified in the **Schedule I**, except vehicles, auto parts, plastic goods, and agricultural products, are allowed to be imported by any enterprises / operators, approved under the Temporary Importation for Export Purposes (TIEP) Scheme of the Sri Lanka Customs or any enterprises, approved under Section 17 of the Board of Investment of Sri Lanka (BOI) Act, No. 4 of 1978 for processing and re-export purposes, including on "No Foreign Exchange (NFE)" basis.
 - b) Goods specified in the **Schedule I**, except motor vehicles, plastic goods, and agricultural products, and imported by any approved enterprises for processing and re-export purposes may be allowed by the Controller General of Imports and Exports Control on recommendation of the Secretary, Ministry of Industries or Director General, Export Development Board of Sri Lanka, case by case basis.
 - c) Goods specified in the **Schedule I**, except vehicles, auto parts, plastic goods, and agricultural products, are allowed to be imported by Local Suppliers (Indirect Exporters), who import, process and supply such goods for exporters as specified in Regulation No. 4 (b) of Imports Control Regulations on Payment Terms No. 07 of 2022, published in the Gazette Extraordinary No. 2278/21 dated May 06, 2022 as amended.
- 7. Director General of Sri Lanka Customs shall not entertain any letters of recommendation / request as per the Regulation No. 6 (b) above, unless such letters are channeled through the Controller General of Imports and Exports Control for the purpose of the Customs clearance of any goods specified in the Schedule I to these Regulations.

- 8. Notwithstanding the Regulation No.4 above,
 - a. Director General of Customs may clear Plastic Covers, Parts, and Connectors accompanied with the importation of approved goods (*Ex: Complete Solution Providers*).
 - b. i) Raw materials or intermediate goods, specified in the **Column IV of the Schedule I,** not available locally sufficiently and required for any products, which are locally manufactured with minimum of 35% local value addition, shall be allowed to import such essential raw materials or intermediate goods by the Controller General of Imports and Exports on recommendation of the Secretary, Ministry of Industries.
 - c. ii) Raw materials or intermediate goods, specified in the **Column V of the Schedule I,** not available locally sufficiently and required for any products, which are locally manufactured with minimum of 20% local value addition, shall be allowed to import such essential raw materials or intermediate goods by the Controller General of Imports and Exports on recommendation of the Secretary, Ministry of Industries.
 - d. Capital goods, specified in the **Schedule I**, not available locally and required for continued operations of any local industries may be allowed to import such capital goods by the Controller General of Imports and Exports on recommendation of the Secretary, Ministry of Industries.
 - e. Any vessels and floating structures, machinery, equipment and accessories including parts, specified in **Schedule I**, which are not locally available but required for fisheries related activities may be allowed by the Controller General of Imports and Exports on recommendation of the Secretary, Ministry of Fisheries.
 - f. Franchise holders / operators of any international food and beverage chains, established in the country may be allowed to import goods specified in the Schedule I, on a Special License, issued on quarterly basis by the Controller General of Imports and Exports.

- g. Importation of goods specified in the **Schedule I,** by any Government entities which are providing essential services or supplies or Government Funded Project Entities for the purpose of direct use of such entities or projects including for their operations and maintenance such services or supplies shall be allowed by the Controller General of Imports and Exports on recommendation of the Secretary to the line Ministry in charge of the subject.
- h. Importation of project-related capital Goods, listed out in the **Schedule I** (*including international brands being imported by registered agents*) for the purpose of any Strategic Development Projects or other projects, which are funded by foreign direct investors or local investors, approved under Section 17 of the Board of Investment (BOI) of Sri Lanka Act, No. 4 of 1978, is hereby permitted to be imported on the recommendation of the Director General of Board of Investment. Furthermore, loans of any local banks shall not be used for such importation of project-related capital goods under this Regulation.

In such instances referred (h) above, the importer shall submit a recommendation from the Director General of Board of Investment of Sri Lanka to licensed banks and the Director General of Customs to the effect of payment and Customs clearance purposes respectively.

i. Importation of tiles / stones, categorized under HS Headings of 25.15, 25.16, 68.02 68.10, 69.05, 69.07 and 69.14 listed out in the Schedule I, for the purpose of direct usage, not for any forms of direct or indirect sale purposes, of any approved condominium or approved mix development projects or approved hotel projects or Government Projects (Consignee), which are not coming under the purview of the Board of Investment of Sri Lanka and under construction / renovation at the stage of laying of tiles or stones for completion of such condominium or mix development or hotel projects or Government projects may be allowed by the Controller General of Imports and Exports Control subject to the limit of quantities of tiles or stones as certified in the bill of quantities (BOQ) of such projects; under the Letter of Credit or Document Against Acceptance payment terms with a minimum of 180 days credit facility, on recommendation of the Secretary to the

- Treasury and approval of the Minister in charge of subject of Finance, case by case basis."
- j. Importation of any good specified in the **Schedule I**, under the Indian Credit Line shall be allowed by the Controller General of Imports and Exports on the recommendation of the Director General, Department of External Resources.
- k. Importation of any goods, specified in the **Schedule I**, by authorized dealers for the purpose of replacement of defect equipment, machinery or parts or repairs as part of the manufacturer's warranty / guarantee may be allowed by the Controller General of Imports and Exports on case-by-case basis.
- 1. Importation of any goods, specified in the **Schedule I**, by operators of duty-free shops or ship stores for direct sales or bonded warehouse for re-export purposes shall be allowed for Customs clearance by the Director General of Customs.
- m. Importation of Goods categorized under HS Codes 3303.00.10, 3303.00.22, 3303.00.29, 3304.10.00, 3304.20.00, 3304.20.00, 3304.30.00, 3304.91.00, 3304.99.00, 3305.10.00, 3305.20.00, 3305.90.00, 3306.10.00, 3306.90.00, 3307.20.00 and 3307.49.00, listed out in the Schedule I, shall be allowed subject to the prior approval of the Controller General of Imports and Exports, issued on submission of;
 - i National Medicine Regulatory Authority (NMRA) Registration and Import License issued by the National Medicine Regulatory Authority for the purpose of use as prescribed medicine / Borderline Product.
 - ii National Medicine Regulatory Authority (NMRA) Registration and Import License issued by the National Medicine Regulatory Authority and the recommendation of Director General, Sri Lanka Tourism Development Authority for the purpose of providing personal care services by any registered personal care / beauty service providers.
- i) Importation of Broken Rice categorized under HS Code 1006.40.00, listed out in
 the Schedule I, by the Food Promotion Board or On-Account of the Food
 Promotion Board on prior recommendation of the Secretary, Ministry in charge of

- subject of Agriculture for the purpose of animal feed production shall be allowed by the Director General of Sri Lanka Customs.
- ii) Total quantity of 25,000 metric tons shall only be allowed to be imported from October 20, 2022 onwards, as authorized by the Imports and Exports (Control) Regulations No. 18 of 2022, published in the Gazette Extraordinary No. 2302/31 dated October 20, 2022.
- 9. a) Exemptions for importation of goods specified in the **Schedule I** of this Gazette as authorized by the Regulation No. 8 of this Gazette shall not be applicable for importation of vehicles, auto parts, plastic goods, and agricultural products.
 - b) Importation of vehicles is allowed only in accordance with the provisions of Regulation Nos. 10, 11 and 12 of this Gazette hereinafter set out.
- 10. Notwithstanding Regulation No. 4 above, importation of Motor Vehicles (*HS Codes categorized under HS Headings 87.02 and 87.03 of this Gazette only*) is allowed through a valid Letters of Credit (LC) or on the "No Foreign Exchange (NFE)" Basis for the use of the diplomatic officers, who are serving in the Diplomatic Missions in Sri Lanka, subject to the prior approval of the Foreign Ministry and prevailing Rules and Regulations applicable on importation of motor vehicles, classifiable under the HS Chapter 87.
 - a. The importer shall submit the approval of the Foreign Ministry to any licensed banks to establish Letters of Credit and to the Director General of Customs for clearance of the approved motor vehicles, imported through a valid Letters of Credit (LC) established.
 - b. The importer shall submit the approval of the Foreign Ministry and the "No Foreign Exchange (NFE)" confirmation letter issued by the relevant Diplomatic Agency located in Sri Lanka to the Director General of Customs for clearance of the approved motor vehicles imported on "No Foreign Exchange (NFE)" basis.
- 11. Notwithstanding Regulation No. 4 above, Importation of construction vehicles by the Government Funded Project Entities for the purpose of direct use of such Projects may be allowed by the Controller General of Imports and Exports on the recommendation of the Secretary to the Treasury.

- 12. a) Notwithstanding the Regulation No. 4 above, importation of electric motor vehicles, categorized under the HS Codes of 8702.40.19, 8702.40.39, 8702.40.59, 8703.80.31, 8703.80.32, 8703.80.33, 8703.80.34, 8704.60.10, 8704.60.31, 8704.60.32, 8704.60.33 or 8704.60.34, listed out in the Schedule I, by any eligible person, who has obtained a "Vehicle Import Permit" as per the Circular No. 02/2022 dated August 31, 2022 of the Ministry of Labour and Foreign Employment, as amended, shall be allowed by the Director General, Sri Lanka Customs on compliance to terms and condition specified in the above said Circular including a valid Letter of Credit (LC) established prior to the date of Airway Bill / Bill of Lading, and subject to the prevailing Rules and Regulations applicable on importation of motor vehicles, classifiable under the HS Chapter 87, until December 31, 2023.
 - b) Notwithstanding the Regulation No. 4 above, importation of electric motor vehicles, categorized under the HS Codes of 8702.40.19, 8702.40.39, 8702.40.59, 8703.80.31, 8703.80.32, 8703.80.33, 8703.80.34, 8704.60.10, 8704.60.31, 8704.60.32, 8704.60.33 or 8704.60.34, listed out in the Schedule I, by any authorized agent / authorized distributor of the manufacturer and registered in Sri Lanka, who has obtained a "Vehicle Import Permit as Sample for Demonstration or Exhibit Purpose" as per the Circular No.02/2022 dated August 31, 2022 of the Ministry of Labour and Foreign Employment' as amended, shall be allowed by the Director General, Sri Lanka Customs on compliance to terms and condition specified in the above said Circular including a valid Letter of Credit (LC) established prior to the date of Airway Bill/Bill of Lading, and subject to the prevailing Rules and Regulations applicable on importation of motor vehicles, classifiable under the HS Chapter 87, until December 31, 2023. As per this Regulations, maximum number of samples of three (03) electric motor vehicle models shall only be allowed to import by an authorized agent or authorized distributor referred above
 - c) Any meaning or interpretation of terms and conditions of the Circular No.02/2022 of the Ministry of Labour and Foreign Employment shall be obtained from the Secretary, Ministry of Labour and Foreign Employment, if any.
 - d) Director General, Sri Lanka Customs shall take action for violation of Regulations Nos. 12 (a) and (b) as per provisions of Customs Ordinance and related legislations.

- e) Director General, Sri Lanka Customs shall submit a monthly summary report including information on the name and address of the permit holder, vehicle import permit number, type of motor vehicle, Cost-Insurance-Freight value and date of importation of such electric motor vehicle(s) under regulations Nos. 12 (a) and (b) to the Secretary, Ministry of Labour and Foreign Employment with a copy to the Controller General of Imports and Exports.
- 13. Any person, who submits an application to a bank to make payment for importation of any goods, specified in the **Schedule I**, shall provide the correct Harmonized Description System and Commodity Classification (HS) Code as specified in Schedule 'A' of the Customs Ordinance, description and relevant Schedule of the goods of this Gazette in his application.
- 14. In terms of Section 21 of the Imports and Exports Control Act No. 1 of 1969, restrictions specified in the Regulations issued under that Act are deemed as the restrictions imposed under the Customs Ordinance. Therefore, the Director General of Customs shall act as per the objectives of these Regulations.
- 15. The Head of the Department of Foreign Exchange and the Head of the Department of Bank Supervisions of the Central Bank of Sri Lanka shall ensure that the License banks are carrying out related activities in compliance with the objectives of these Regulations.
- 16. Where any License bank acts in violation of the provisions of these Regulations, the Director General of Customs shall notify such violations in detail together with relevant documentary evidence to the Head of the Department of Foreign Exchange and the Controller General of Imports and Exports. The Head of the Department of Foreign Exchange and the Controller General of Imports and Exports shall take action as provided for in the law or inform the relevant authority to take appropriate action, as the case may be.
- 17. Controller General of Imports and Exports shall charge documentation fee, as specified in the Schedule II of this Gazette, for the approvals given as per regulations of this Gazette.
- 18. Any other requests for importation of any goods *except HS chapter 87*, specified in the **Schedule I**, by any enterprises except enterprises which are not addressed by these Regulations, may be allowed by the Controller General of Imports and Exports Control subject to approval of the Minister in charge of subject of Finance on recommendation of the Secretary

- to the Treasury for the purpose direct usage, not for trading purposes, of such enterprises, case by case basis.
- 19. To achieve the objectives of these regulations, the Controller General of imports and exports shall issue "Operational Instructions" to the Director General of Customs, licensed banks or any other relevant authorities.
- 20. The final decision shall be made by the Controller General of Imports and Exports on any issues arising in relation to these Regulations.

21. In these Regulations –

- i. **'The Temporary Suspension of imports'** shall mean that importation of goods which does not comply with the relevant Regulations stated above is prohibited temporarily.
- ii. **'Exportation'** shall mean the carrying and taking out of Sri Lanka or causing to be carried or taken out of Sri Lanka, when used in relation to any goods whether by sea or by air of such goods as mentioned in section 22 of the Imports and Exports (Control) Act, 1 of 1969.
- iii. 'Importation/Import' shall mean the importing and bringing into Sri Lanka, or causing to be imported or brought into Sri Lanka, when used in relation to any goods whether by sea or by air of such goods as mentioned in section 22 of the Imports and Exports (Control) Act, 1 of 1969.
- iv. **'Local Value Addition'** shall mean the enhancement of the value of the unit price of the imported goods made at the factory and it is calculated by using the following equation.

For the value of imported raw materials, the followings shall only be included

a. Cost, insurance, freight (CIF) value of Imported raw materials

- b. Custom Duty
- c. Port and airport levy
- d. Other import charges

For ex-factory cost, the followings shall only be included

- a. Cost of locally manufactured inputs (Materials and parts manufactured locally)
- b. Direct labor cost (Salaries and Wages)
- c. Depreciation cost
- d. Cost of imported inputs
- v. 'capital goods' shall mean construction Goods, machinery, plant & equipment, and/or any other capital item/material required by a Strategic Development Project or a Section 17 project or a local industry, except vehicles, auto parts, plastic goods, and agricultural products.
- vi. **'Strategic Development Project'** shall mean a project identified under the Strategic Development Projects Act, No. 14 of 2008 and in terms of regulations published thereunder.
- vii. **'Section 17 projects'** shall mean an enterprise approved under section 17 of the Board of Investment (BOI) Act, No. 4 of 1978, which entered into an agreement with BOI having fulfilled the investment threshold or any other specified requirement.
- viii. **'Vehicles and Auto parts'** shall mean items categorized under HS Headings 87.02, 87.03, 87.04, 87.05, 87.07, 87.11, and 87.12 of this *Gazette*
- ix. **'Plastic Items'** shall mean items categorized under HS Headings 39.22, 39.23, 39.24, 39.25, and 39.26 of this *Gazette*.
- x. 'Agricultural Products' shall mean items categorized under HS Headings 07.02, 07.03, 07.05, 07.06, 07.07, 07.08, 07.09, 07.13, 07.14, 08.01, 08.03, 08.04, 08.07, 08.10, 08.11, 10.06, 10.08, 11.02, 11.03, 11.06, 12.02, 12.07 and 12.08 of this *Gazette*.
- xi. **'Approved Goods'** shall mean goods allowed to import under the Regulations of this *Gazette*.

Schedule I

	Column I HS Heading	Column II HS Code		Column III Description	Column V Temporary Suspension (TS) List A	Column IV Temporary Suspension (TS) List B
1	03.04			Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.		
			-	Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):		
		0304.39		Other	TS	
			-	Frozen fillets of other fish:		
		0304.81		Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	TS	
		0304.87		Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>):		
		0304.87.10		Big eye tuna(Thunnus obesus)	TS	
		0304.87.90		Other	TS	
			-	Other, frozen:		
		0304.95		Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (<i>Theragra chalcogramma</i>)	TS	
		0304.99	_	Other	TS	

2	04.02			Milk and cream, concentrated or containing added sugar or other sweetening matter.		
			-	Other:		
		0402.99		Other:		
		0402.99.90		Condensed Milk (other)		TS
		0402.99.10		Sweetened Condense Milk	TS	
3	04.03			Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		
		0403.20	-	Yogurt		TS
		0403.90	-	Other		TS
4	06.03			Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
			-	Fresh:		
		0603.11		Roses		TS
5	06.04			Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
		0604.90	-	Other		TS
6	07.02	0702.00		Tomatoes, fresh or chilled.	TS	
7	07.03	0703.90	_	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. Leeks and other alliaceous vegetables	TS	
8	07.05	0703.70		Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.	10	

			-	Lettuce:		
		0705.11		Cabbage lettuce (head lettuce)	TS	
		0705.19		Other	TS	
			-	Chicory:		
		0705.21		Witloof chicory (Cichorium intybus var. foliosum)	TS	
		0705.29		Other	TS	
9	07.06			Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		
		0706.10	-	Carrots and turnips	TS	
		0706.90	-	Other	TS	
10	07.07			Cucumbers and gherkins, fresh or chilled:		
		0707.00.10		Cucumbers	TS	
		0707.00.20		Gherkins	TS	
11	07.08			Leguminous vegetables, shelled or unshelled, fresh or chilled.		
		0708.10	-	Peas (Pisum sativum)	TS	
		0708.20	-	Beans (Vigna spp., Phaseolus spp.)	TS	
		0708.90	-	Other leguminous vegetables	TS	
12	07.09			Other vegetables, fresh or chilled.		
	07.05		_	Mushrooms and truffles:		
		0709.51		Mushrooms of the genus Agaricus	TS	
		0709.52		Mushrooms of the genus <i>Boletus</i>	TS	
		0709.53		Mushrooms of the genus Cantharellus	TS	
		0709.54		Shiitake (Lentinus edodes)	TS	
		0709.55		Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum)	TS	
		0709.56		Truffles (Tuber spp.)	TS	
		0709.59		Other	TS	
		0709.60	-	Fruits of the genus Capsicum or of the genus Pimenta	TS	
			-	Other:		

		0709.93		Pumpkins, squash and gourds (Cucurbita	TS	
				spp.)		
		0709.99		Other:		
				Sweet corn (Zea mays var.sacharata), whether or not on the cob:		
		0709.99.12		Other	TS	
		0709.99.20		Other	TS	
13	07.13			Dried leguminous vegetables, shelled, whether or not skinned or split.		
			-	Beans (Vigna spp., Phaseolus spp.):		
		0713.31		Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek:		
				Green gram (moong):		
		0713.31.19		Other	TS	
		0713.35		Cow peas (Vigna unguiculata):		
		0713.35.90		Other	TS	
14	07.14			Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.		
		0714.10	-	Manioc (cassava)	TS	
		0714.20	-	Sweet potatoes	TS	
15	08.01			Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled (+).		
			-	Coconuts:		
		0801.11		Desiccated:		
		0801.11.90		Other		TS
		0801.19		Other:		
		0801.19.90		Other		TS
			-	Cashew nuts:		
		0801.32		Shelled	TS	
16	08.03			Bananas, including plantains, fresh or dried.		
		0803.10	-	Plantains:		

		0803.10.10		Fresh	TS	
		0803.10.90		Other	TS	
		0803.90	_	Other:		
		0803.90.10		Fresh	TS	
		0803.90.90		Other	TS	
17	08.04			Dates, figs, pineapples, avocados, guavas, mangoes and mangoesteens, fresh or dried.		
		0804.30	-	Pineapples:		
		0804.30.10		Fresh	TS	
		0804.30.20		Dried	TS	
		0804.40	-	Avocados:		
		0804.40.10		Fresh	TS	
		0804.40.20		Dried	TS	
		0804.50	-	Guavas, mangoes and mangoesteens:		
		0804.50.10		Guavas, fresh	TS	
		0804.50.20		Guavas, dried	TS	
		0804.50.30		Mangoes, fresh	TS	
		0804.50.40		Mangoes, dried	TS	
		0804.50.50		Mangoesteens, fresh	TS	
		0804.50.60		Mangoesteens, dried	TS	
18	08.07			Melons (including watermelons) and papaws (papayas), fresh.		
			-	Melons (including watermelons):		
		0807.11		Watermelons	TS	
		0807.19		Other	TS	
19	08.10			Other fruit, fresh.		
		0810.10	-	Strawberries	TS	
		0810.60	-	Durians	TS	
20	08.11			Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.		
		0811.10	_	Strawberries	TS	
21	10.04			Oats (+).		
		1004.90	-	Other		TS

22	10.06			Rice.		
		1006.20	-	Husked (brown) rice	TS	
		1006.40	-	Broken rice	TS	
23	10.08			Buckwheat, millet and canary seeds; other cereals.		
			-	Millet:		
		1008.29		Other:		
		1008.29.10		Kurakkan (Eleusine coracana spp.)	TS	
		1008.29.90		Other	TS	
24	11.02			Cereal flours other than of wheat or meslin.		
		1102.20	-	Maize (corn) flour	TS	
		1102.90	-	Other:		
		1102.90.10		Rice flour	TS	
		1102.90.20		Kurakkan (Eleusine coracana spp.) flour	TS	
		1102.90.30		Rye flour	TS	
		1102.90.90		Other	TS	
25	11.03			Cereal groats, meal and pellets.		
			-	Groats and meal:		
		1103.11		Of wheat	TS	
		1103.13		Of maize (corn)	TS	
		1103.19		Of other cereals	TS	
		1103.20	-	Pellets	TS	
26	11.06			Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.		
		1106.10	-	Of the dried leguminous vegetables of heading 07.13:		
		1106.10.10		Black-gram flour	TS	
		1106.10.90		Other	TS	
		1106.20	-	Of sago or of roots or tubers of heading 07.14:		
		1106.20.90		Other	TS	
		1106.30	-	Of the products of Chapter 8:		

		1106.30.10		Dried coconut kernel, ground or powdered after extracting oil	TS	
		1106.30.90		Other	TS	
27	12.02			Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken		
		1202.30	-	Seed	TS	
			-	Other:		
		1202.41		In shell	TS	
		1202.42		Shelled, whether or not broken	TS	
28	12.07			Other oil seeds and oleaginous fruits, whether or not broken		
		1207.40	-	Sesamum seeds	TS	
29	12.08			Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		
		1208.10	-	Of soya beans	TS	
		1208.90	-	Other	TS	
30	15.13			Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		
			-	Palm kernel or babassu oil and fractions there of:		
		1513.21		Crude oil	TS	
		1513.29		Other	TS	
31	18.06			Chocolate and other food preparations containing cocoa (+).		
			-	Other, in blocks, slabs or bars:		
		1806.31		Filled		TS
		1806.32		Not filled		TS
		1806.90	-	Other		TS
32	20.08			Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.		

			-	Nuts, ground-nuts and other seeds, whether or not mixed together:		
		2008.19		Other, including mixtures:		
		2008.19.20		Liquid coconut milk		TS
33	21.06			Food preparations not elsewhere specified or included.		
		2106.90	-	Other:		
		2106.90.60		Papadam and similar products	TS	
34	22.01			Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		
		2201.10	-	Mineral waters and aerated waters:		
		2201.10.10		Mineral waters	TS	
		2201.10.90		Other	TS	
		2201.90	-	Other:		
		2201.90.10		Water	TS	
		2201.90.90		Other	TS	
35	22.02			Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit, nut or vegetable juices of heading 20.09.		
		2202.10	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		TS
			-	Other:		
		2202.91		Non-alcoholic beer		TS
		2202.99		Other:		
		2202.99.10		Tea in beverage form		TS
		2202.99.40		Herbs based beverages		TS
				Beverages based on fruit or vegetable juices:		
		2202.99.51		Sugar contents of which is more than 6g per 100ml		TS
		2202.99.59		Other		TS

				Beverages based on milk:		
		2202.99.61		Sugar contents of which is more than 6g per 100ml		TS
		2202.99.69		Other		TS
		2202.99.70		Beverages based on cereal, grain, or tree nuts		TS
				Other:		
		2202.99.91		Sugar contents of which is more than 6g per 100ml		TS
		2202.99.99		Other		TS
36	22.06	2206.00		Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and mixtures of fermented beverages and nonalcoholic beverages, not elsewhere specified or included.		
		2206.00.90		Other		
		2206.00.91		Palmyrah Toddy	TS	
		2206.00.99		Other (Except Sake, Sochu and Umeshu)	TS	
37	22.08			Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.		
			-	Other:		
		2208.90.10		Coconut base arrack		TS
38	22.09	2209.00		Vinegar and substitutes for vinegar obtained from acetic acid.	TS	
39	25.14			Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into		
				blocks or slabs of a rectangular (including		
		2514.00.90		square) shape : Other		TS

40	25.15			Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
			-	Marble and travertine:		
		2515.11		Crude or roughly trimmed	TS	
		2515.12		Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	TS	
		2515.20	-	Ecaussine and other calcareous monumental or building stone; alabaster		TS
41	25.16			Granite, prophyry, basalt, sandstone and other monu-mental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		
			-	Granite		
		2516.11		Crude or roughly trimmed	TS	
		2516.12		Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	TS	
		2516.20	-	Sandstone	TS	
		2516.90	-	Other monumental or building stone	TS	
42	25.17			Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		

		2517.10	-	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated		TS
		2517.20	-	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10		TS
43	33.03			Perfumes and toilet waters.		
		3303.00.10		Perfumes	TS	TS
				Toilet waters		
		3303.00.22		Other colognes containing alcohol not less than 50% and not more than 90% by v/v	TS	TS
		3303.00.29		Other	TS	TS
44	33.04			Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		
		3304.10	-	Lip make-up preparations	TS	TS
		3304.20	-	Eye make-up preparations	TS	TS
		3304.30	-	Manicure or pedicure preparations	TS	TS
			-	Other:		
		3304.91		Powders, whether or not compressed	TS	TS
		3304.99		Other	TS	TS
45	33.05			Preparations for use on the hair.		
		3305.10	-	Shampoos	TS	TS
		3305.20	-	Preparations for permanent waving or straightening	TS	TS
		3305.30	_	Hair lacquers		TS
		3305.90	-	Other	TS	TS
46	33.06			Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		

		3306.10	-	Dentifrices	TS	TS
		3306.90	-	Other	TS	TS
47	33.07			Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		
		3307.10	-	Pre-shave, shaving or after-shave preparations		TS
		3307.20	_	Personal deodorants and antiperspirants	TS	TS
		3307.30	-	Perfumed bath salts and other bath preparations		TS
<u></u>			-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
1		3307.49		Other	TS	TS
		3307.90	-	Other:		
		3307.90.90		Other		TS
48	34.01			Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.		
			-	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:		
		3401.11		For toilet use (including medicated products):		
		3401.11.30		In retail packaging of 500 g or less	TS	
		3401.11.90		Other	TS	
		3401.19		Other:		

		3401.19.30		In retail packaging of 500 g or less	TS	
		3401.19.90		Other	TS	
		3401.20	_	Soap in other forms:		
		3401.20.90		Other	TS	
		3401.30	-	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap		
		3401.30.90		Other (except Milk bath)	TS	
49	38.24			Prepared binders for foundry moulds or cores; chemical products and preparation of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included		
		3824.99		Other:		
		3824.99.20		Road marking paints	TS	
50	39.22			Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		
		3922.10	-	Baths, shower-baths, sinks and wash-basins	TS	
		3922.90	-	Other:		
		3922.90.10		Waterless unrinals using 'Key Valves'	TS	
		3922.90.90		Other	TS	
51	39.23			Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		
		3923.10	_	Boxes, cases, crates and similar articles:		
		3923.10.90		Other (except plastic creates and Plastic Pallets)	TS	
			-	Sacks and bags (including cones)		
		3923.29		Of other plastics:		
		3923.29.10		Made of sheeting with thickness of 40 microns and below	TS	
		3923.29.20		Other, heat shrinkable bags, printed for packing of poultry products	TS	

		3923.30	_	Carboys, bottles, flasks and similar articles:		
		3923.30.90		Other	TS	
52	39.24			Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.		
		3924.10	-	Tableware and kitchenware:		
		3924.10.10		Of bio-degradable and compostable plastic approved by the Central Environment Authority and the SLSI	TS	
		3924.10.90		Of other plastics (except Camping Equipment)	TS	
		3924.90	-	Other:		
		3924.90.20		Water bottles not more than 1 L, equipped with micro filters for the absorption of heavy metals, micro- organisms and chemicals	TS	
		3924.90.90		Other (Except hangers, Feeding Bottle, Baby Soother, Nipple Shield, Baby Teether, cycling bottles)	TS	
53	39.25			Builders ware of plastics, not elsewhere specified or included.		
		3925.10		Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	TS	
		3925.20	-	Doors, windows and their frames and thresholds for doors	TS	
		3925.30	-	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	TS	
		3925.90	-	Other	TS	
54	39.26			Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		
		3926.10	-	Office or school supplies:		
		3926.10.90		Other (Except UV treated Polythene for the use in poly houses for the production of value-added agricultural crops only)	TS	
		3926.30	-	Fittings for furniture, coachwork or the like	TS	
		3926.40	-	Statuettes and other ornamental articles	TS	
		3926.90	-	Other:		
		3926.90.60		Handles for toothbrushes	TS	

55	42.01	4201.00		Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	TS
56	42.02			Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
			-	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:	
			-	Handbags, whether or not with shoulder strap, including those without handle:	
		4202.29		Other	TS
			-	Articles of a kind normally carried in the pocket or in the handbag:	
		4202.39		Other	TS
			-	Other:	
		4202.91		With outer surface of leather or of composition leather	TS
		4202.99		Other	TS
57	42.03			Articles of apparel and clothing accessories, of leather or of composition	
				leather (+). Gloves, mittens and mitts:	
			-	Gioves, finitens and finits:	

		4203.29		Other	TS
		4203.30	-	Belts and bandoliers	TS
58	42.05			Other articles of leather or of composition leather:	
		4205.00.10		Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	TS
		4205.00.90		Other	TS
59	44.03			Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (+).	
			-	Treated with paint, stains, creosote or other preservatives:	
		4403.12		Non-coniferous	TS
			-	Other, coniferous:	
		4403.21		Of pine (<i>Pinus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	TS
		4403.23		Of fir (<i>Abies spp.</i>) and spruce (<i>Picea spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	TS
		4403.26		Other	TS
			-	Other, of tropical wood:	
		4403.42	-	Teak	TS
		4403.49		Other	TS
			-	Other:	
		4403.93		Of beech (<i>Fagus spp.</i>), of which the smallest cross-sectional dimension is 15 cm or more	TS
		4403.94		Of beech (Fagus spp.), other	TS
60	44.04			Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
		4404.20	-	Non-coniferous	TS

61	44.05	4405.00		Wood wool; wood flour.	TS
62	44.06			Railway or tramway sleepers (crossties) of wood.	
			-	Not impregnated :	
		4406.11		Coniferous	TS
		4406.12		Non-coniferous	TS
			-	Other:	
		4406.91		Coniferous	TS
		4406.92		Non-coniferous	TS
63	44.07			Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	
			-	Coniferous:	
		4407.12		Of fir (Abies spp.) and spruce (Picea spp.)	TS
			_	Of tropical wood:	
		4407.13		Of S-P-F (spruce (<i>Picea spp.</i>), pine (<i>Pinus spp.</i>) and fir (<i>Abies spp.</i>))	TS
		4407.14		Of Hem-fir (Western hemlock (<i>Tsuga heterophylla</i>) and fir (<i>Abies spp.</i>))	TS
			-	Of tropical wood:	
		4407.21		Mahogany (Swietenia spp .)	TS
		4407.22		Virola, Imbuia and Balsa	TS
		4407.25		Dark Red Meranti, Light Red Meranti and Meranti Bakau	TS
		4407.28		Iroko	TS
			-	Other:	
		4407.91		Of oak (Quercus spp .)	TS
		4407.92		Of beech (Fagus spp.)	TS
		4407.93		Of maple (Acer spp.)	TS
		4407.94		Of cherry (Prunus spp.)	TS
		4407.95		Of ash (Fraxinus spp.)	TS
		4407.96		Of birch (Betula spp .)	TS
		4407.99		Other:	
		4407.99.10		Of rubber	TS
		4407.99.20		Of coconut	TS
		4407.99.30		Of ebony	TS
		4407.99.90		Other	TS

64	44.08			Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	
		4408.10	-	Coniferous	TS
			-	Of tropical wood:	
		4408.31		Dark Red Meranti, Light Red Meranti and Meranti Bakau	TS
		4408.39		Other	TS
		4408.90	-	Other	TS
65	44.09			Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	
		4409.10	-	Coniferous	TS
			-	Non-coniferous:	
		4409.22		Of tropical wood	TS
66	44.10			Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
			_	Of wood:	
		4410.11		Particle board :	
		4410.11.10		Raw particle board, not covered or coated	TS
		4410.12		Oriented strand board (OSB)	TS
		4410.19		Other	TS
		4410.90	_	Other	TS

67	44.11			Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
			-	Medium density fibreboard (MDF):	
				Of a thickness not exceeding 5 mm:	
		4411.12.90		Other	TS
		4411.14		Of a thickness exceeding 9 mm:	
		4411.14.10		Of a density exceeding 0.8 g/cm3, not mechanically worked or surface covered	TS
			-	Other:	
		4411.93		Of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3	TS
68	44.12			Plywood, veneered panels and similar laminated wood (+).	
		4412.10	-	Of bamboo:	
		4412.10.10		Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests	TS
			-	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:	
		4412.31		With at least one outer ply of tropical wood:	
		4412.31.10		Of a thickness exceeding 3mm	TS
		4412.31.90		Other	TS
		4412.33		Other, with at least one outer ply of non-coniferous wood of the species alder (Alnus spp.), ash (Fraxinus spp.), beech (Fagus spp.), birch (Betula spp.), cherry (Prunus spp.), chestnut (Castanea spp.), elm (Ulmus spp.), eucalyptus (Eucalyptus spp.), hickory (Carya spp.), horse chesnut (Aesculus spp.), lime (Tilia spp.), maple (Acer spp.), oak (Quercus spp.), plane tree (Platanus spp.), poplar and aspen (Populus spp.), robinia (Robinia spp.), tulipwood (Liriodendron spp.) or walnut (Juglans spp.):	
		4412.33.10		Of a thickness exceeding 3 mm	TS
		4412.33.90		Other	TS

		4412.34		Other, with at least one outer ply of non- coniferous wood not specified under subheading 4412.33:	
		4412.34.10		Of a thickness exceeding 3 mm	TS
		4412.34.90		Other	TS
		4412.39		Other, with both outer plies of coniferous wood:	
		4412.39.10		Plywood panels either side not exceeding 600 mm in dimension consisting 6 pieces per set for the assembly of tea chests	TS
				Other:	
		4412.39.91		Of a thickness exceeding 3mm	TS
		4412.39.99		Other	TS
			-	Laminated veneered lumber (LVL):	
		4412.41		With at least one outer ply of tropical wood	TS
		4412.42		Other, with at least one outer ply of non- coniferous wood	TS
		4412.49		Other, with both outer plies of coniferous wood	TS
				Blockboard, laminboard and battenboard:	
		4412.51		With at least one outer ply of tropical wood	TS
		4412.52		Other, with at least one outer ply of non- coniferous wood	TS
		4412.59		Other, with both outer plies of coniferous wood	TS
			-	Other:	
		4412.91		With at least one outer ply of tropical wood	TS
		4412.92		Other, with at least one outer ply of non- coniferous wood	TS
		4412.99		Other, with both outer plies of coniferous wood	TS
69	44.18			Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
			-	Windows, French-windows and their frames:	
		4418.11		Of tropical wood	TS
		4418.19		Other	TS
			-	Doors and their frames and thresholds:	
		4418.21		Of tropical wood	TS

		4418.29		Other	TS
		4418.30	-	Posts and beams other than products of subheadings 4418.81 to 4418.89	TS
		4418.40	-	Shuttering for concrete constructional work	TS
		4418.50	-	Shingles and shakes	TS
			-	Assembled flooring panels :	
		4418.73		Of bamboo or with at least the top layer (wear layer) of bamboo	TS
		4418.74		Other, for mosaic floors:	
		4418.74.10		Of rubber wood	TS
		4418.74.90		Other	TS
		4418.75		Other, multilayer:	
		4418.75.10		Of rubber wood	TS
		4418.75.90		Other	TS
		4418.79		Other:	
		4418.79.10		Of rubber wood	TS
		4418.79.90		Other	TS
			-	Engineered structural timber products:	
		4418.81		Glue-laminated timber (glulam)	TS
		4418.82		Cross-laminated timber (CLT or X-lam)	TS
		4418.83		I beams	TS
		4418.89		Other	TS
			-	Other:	
		4418.91		Of bamboo	TS
		4418.92		Cellular wood panels	TS
		4418.99		Other	TS
70	44.19			Tableware and kitchenware, of wood.	
			-	Of bamboo:	
		4419.11		Bread boards, chopping boards and similar boards	TS
		4419.20		Of tropical wood	TS
		4419.90	-	Other	TS
71	44.20			Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
		4420.90	_	Other	TS

72	44.21			Other articles of wood.		
			-	Other:		
		4421.91		Of bamboo:		
		4421.91.90		Other		TS
73	46.01			Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).		
			-	Mats, matting and screens of vegetable materials:		
		4601.21		Of bamboo	TS	
		4601.29		Other	TS	
			-	Other:		
		4601.92		Of bamboo	TS	
		4601.99		Other	TS	
74	46.02			Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		
			-	Of vegetable materials:		
		4602.11		Of bamboo	TS	
		4602.12		Of rattan	TS	
		4602.19		Other	TS	
		4602.90	-	Other	TS	

75	48.18			Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
		4818.20	-	Handkerchiefs, cleansing or facial tissues and towels	TS
		4818.30	-	Tablecloths and serviettes	TS
76	61.01			Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including skijackets), wind-cheaters, windjackets and similar articles, knitted or crocheted, other than those of heading 61.03.	
		6101.20	-	Of cotton	TS
		6101.30	-	Of man-made fibres	TS
		6101.90	-	Of other textile materials	TS
77	61.02			Women's or girls' overcoats, carcoats, capes, cloaks, anoraks (including skijackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	
		6102.10	-	Of wool or fine animal hair	TS
		6102.20	-	Of cotton	TS
		6102.30	-	Of man-made fibres	TS
		6102.90	-	Of other textile materials	TS
78	61.03			Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
		6103.10	-	Suits	TS
			-	Ensembles:	
		6103.22		Of cotton	TS

		6103.23		Of synthetic fibres	TS
		6103.29		Of other textile materials	TS
			-	Jackets and blazers :	
		6103.31		Of wool or fine animal hair	TS
		6103.32		Of cotton	TS
		6103.33		Of synthetic fibres	TS
		6103.39		Of other textile materials	TS
			-	Trousers, bib and brace overalls, breeches and shorts:	
		6103.41		Of wool or fine animal hair	TS
		6103.43		Of synthetic fibres	TS
		6103.49		Of other textile materials	TS
79	61.04			Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
			-	Suits:	
		6104.13		Of synthetic fibres	TS
		6104.19		Of other textile materials	TS
			-	Ensembles:	
		6104.22		Of cotton	TS
		6104.23		Of synthetic fibres	TS
		6104.29		Of other textile materials	TS
			-	Jackets and blazers :	
		6104.31		Of wool or fine animal hair	TS
		6104.32		Of cotton	TS
		6104.33		Of synthetic fibres	TS
		6104.39		Of other textile materials	TS
			-	Dresses:	
		6104.43		Of synthetic fibres	TS
		6104.44		Of artificial fibres	TS
		6104.49		Of other textile materials	TS
			-	Skirts and divided skirts:	
		6104.53		Of synthetic fibres	TS
		6104.59		Of other textile materials	TS
			-	Trousers, bib and brace overalls, breeches and shorts:	
		6104.61		Of wool or fine animal hair	TS

		6104.63		Of synthetic fibres	TS
		6104.69		Of other textile materials	TS
80	61.05			Men's or boys' shirts, knitted or crocheted.	
		6105.20	-	Of man-made fibres	TS
		6105.90	-	Of other textile materials	TS
81	61.06			Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
		6106.10	-	Of cotton	TS
		6106.90	-	Of other textile materials	TS
82	61.07			Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
			-	Nightshirts and pyjamas :	
		6107.21		Of cotton	TS
		6107.29		Of other textile materials	TS
			-	Other:	
		6107.91		Of cotton	TS
		6107.99		Of other textile materials	TS
83	61.08			Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
			-	Nightdresses and pyjamas:	
		6108.31		Of cotton	TS
		6108.32		Of man-made fibres	TS
		6108.39		Of other textile materials	TS
			-	Other:	
		6108.91		Of cotton	TS
		6108.92		Of man-made fibres	TS
		6108.99		Of other textile materials	TS
84	61.09			T-shirts, singlets and other vests, knitted or crocheted.	
		6109.90	-	Of other textile materials	TS

				Jerseys, pullovers, cardigans, waistcoats	
85	61.10			and similar articles, knitted or crocheted	
				(+). Of wool or fine animal hair:	
		6110.11	-	Of wool	TS
		6110.11			
		-		Of Kashmir (cashmere) goats	TS
		6110.19		Other	TS
			-	Of cotton	TS
		6110.30	-	Of man-made fibres	TS
		6110.90	-	Of other textile materials	TS
86	61.12			Track suits, ski suits and swimwear, knitted or crocheted.	
			-	Track suits:	
		6112.11		Of cotton	TS
		6112.12		Of synthetic fibres	TS
		6112.19		Of other textile materials	TS
			-	Men's or boys' swimwear :	
		6112.31		Of synthetic fibres	TS
		6112.39		Of other textile materials	TS
			-	Women's or girls' swimwear:	
		6112.41		Of synthetic fibres	TS
		6112.49		Of other textile materials	TS
87	61.13	6113.00		Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	TS
88	61.14			Other garments, knitted or crocheted.	
		6114.20	-	Of cotton	TS
		6114.30	-	Of man-made fibres	TS
		6114.90	-	Of other textile materials	TS
89	61.15			Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	
			-	Other Panty hose and tights:	

		6115.29		Of other textile materials	TS
		6115.30	-	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	TS
			-	Other:	
		6115.94		Of wool or fine animal hair	TS
		6115.95		Of cotton	TS
		6115.96		Of synthetic fibres	TS
		6115.99		Of other textile materials	TS
90	61.16			Gloves, mittens and mitts, knitted or crocheted.	
		6116.10	-	Impregnated, coated, covered or laminated with plastics or rubber	TS
			_	Other:	
		6116.91		Of wool or fine animal hair	TS
		6116.92		Of cotton	TS
		6116.93		Of synthetic fibres	TS
		6116.99		Of other textile materials	TS
91	61.17			Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
		6117.10	-	Shawls, scarves, mufflers, mantillas, veils and the like	TS
		6117.80	-	Other accessories:	
		6117.80.10		Knee and ankle guards	TS
		6117.80.20		Ties, bow ties and cravats	TS
92					
92	62.01			Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	
92	62.01	6201.20	-	cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar	TS
92	62.01	6201.20 6201.30	-	cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	TS TS
92	62.01			cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03. Of wool or fine animal hair	

93	62.02			Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	
		6202.20	-	Of wool or fine animal hair	TS
		6202.30	-	Of cotton	TS
		6202.40	-	Of man-made fibres	TS
		6202.90	-	Of other textile materials	TS
94	62.03			Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
			-	Suits:	
		6203.11		Of wool or fine animal hair	TS
		6203.12	-	Of synthetic fibres:	
		6203.12.90		Other	TS
		6203.19		Of other textile materials:	
		6203.19.90		Other	TS
			-	Ensembles:	
		6203.22		Of cotton	
		6203.22.90		Other	TS
		6203.23		Of synthetic fibres	
		6203.23.90		Other	TS
		6203.29		Of other textile materials:	
		6203.29.90		Other	TS
			-	Jackets and blazers :	
		6203.31		Of wool or fine animal hair	TS
		6203.32		Of cotton:	
		6203.32.90		Other	TS
		6203.33		Of synthetic fibres:	
		6203.33.90		Other	TS
		6203.39		Of other textile materials:	
		6203.39.90		Other	TS
			-	Trousers, bib and brace overalls, breeches and shorts:	
		6203.41		Of wool or fine animal hair	TS
		6203.43		Of synthetic fibres:	
		6203.43.90		Other	TS

		6203.49		Of other textile materials:	
				Woven by Handloom:	
		6203.49.90		Other	TS
95	62.04			Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
			_	Suits:	
		6204.12		Of cotton:	
		6204.12.90		Other	TS
		6204.13		Of synthetic fibres:	
		6204.13.90		Other	TS
		6204.19		Of other textile materials:	
		6204.19.90		Other	TS
			_	Ensembles:	
		6204.22		Of cotton:	
		6204.22.90		Other	TS
		6204.23		Of synthetic fibres:	
		6204.23.90		Other	TS
		6204.29		Of other textile materials:	
		6204.29.90		Other	TS
			-	Jackets and blazers :	
		6204.31		Of wool or fine animal hair	TS
		6204.32		Of cotton:	
		6204.32.90		Other	TS
		6204.33		Of synthetic fibres:	
		6204.33.90		Other	TS
		6204.39		Of other textile materials:	
		6204.39.90		Other	TS
			-	Dresses:	
		6204.41		Of wool or fine animal hair	TS
		6204.43		Of synthetic fibres:	
		6204.43.90		Other	TS
		6204.44		Of artificial fibres:	
				Woven by Handloom	
		6204.44.90		Other	TS
		6204.49		Of other textile materials:	
		6204.49.90		Other	TS

			-	Skirts and divided skirts:	
		6204.52		Of cotton:	
		6204.52.90		Other	TS
		6204.53		Of synthetic fibres:	
		6204.53.90		Other	TS
		6204.59		Of other textile materials:	
		6204.59.90		Other	TS
			-	Trousers, bib and brace overalls, breeches and shorts:	
		6204.61		Of wool or fine animal hair	TS
		6204.62		Of cotton:	
				Woven by Handloom:	
		6204.63		Of synthetic fibres:	
		6204.63.90		Other	TS
		6204.69		Of other textile materials:	
		6204.69.90		Other	TS
96	62.05			Men's or boys' shirts.	
		6205.30	-	Of man-made fibres:	
		6205.30.90		Other	TS
		6205.90	-	Of other textile materials:	
		6205.90.90		Other	TS
97	62.06			Women's or girls' blouses, shirts and shirt-blouses.	
		6206.10	-	Of silk or silk waste:	
		6206.10.90		Other	TS
		6206.30	-	Of cotton:	
		6206.30.90		Other	TS
		6206.40	-	Of man-made fibres:	
				Woven by Handloom:	
		6206.40.90		Other	TS
		6206.90	-	Of other textile materials:	
		6206.90.90		Other	TS
98	62.07			Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
			-	Underpants and briefs:	

		6207.22		Of man-made fibres:	
		6207.22.90		Other	TS
99	62.08			Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	
			-	Night dresses and pyjamas:	
		6208.21		Of cotton	
		6208.21.90		Other	TS
		6208.22		Of man-made fibres	
		6208.22.90		Other	TS
		6208.29		Of other textile materials:	
		6208.29.90		Other	TS
			-	Other:	
		6208.91		Of cotton:	
		6208.91.90		Other	TS
100	62.10			Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07.	
		6210.10	-	Of fabrics of heading 56.02 or 56.03	TS
		6210.20	-	Other garments, of the type described in heading 62.01	TS
		6210.30	-	Other garments, of the type described in heading 62.02	TS
		6210.40	-	Other men's or boys' garments	TS
		6210.50	_	Other women's or girls' garments	TS
101	62.11			Track suits, ski suits and swimwear; other garments.	
			-	Swimwear:	
		6211.20	-	Ski suits	TS
			-	Other garments, men's or boys':	
		6211.32		Of cotton:	
		6211.32.90		Other	TS
		6211.33		Of man-made fibres:	
		6211.33.90		Other	TS
		6211.39		Of other textile materials:	

105	63.01			Blankets and travelling rugs	
107	U#•1U	0210.00		Gioves, initions and mitts.	10
104	62.16	6216.00		Gloves, mittens and mitts.	TS
		6214.90.90		Other	TS
		6214.90	-	Of other textile materials	ma
		6214.40.90		Other	TS
		6214.40	-	Of artificial fibres	ma
		6214.10.90		Other	TS
		6214.10	-	Of silk or silk waste	
103	62.14			Shawls, scarves, mufflers, mantillas, veils and the like.	
		6213.90.90		Other	TS
		6213.90	-	Of other textile materials:	
		6213.20.90		Other	TS
		6213.20	-	Of cotton:	
102	62.13			Handkerchiefs.	
		6211.49.99		Other	TS
		6211.49.92		Saree, other	TS
				Other:	
		6211.49.19		Other	TS
				Woven by Handloom:	
				Of other textile materials:	
		6211.43.99		Other	TS
		6211.43.92		Saree, other	TS
				Other:	
		6211.43.19		Other	TS
				Woven by Handloom:	
		6211.43		Of man-made fibres :	
		6211.42.99		Other	TS
		6211.42.92		Saree, other	TS
				Other:	
		6211.42.19		Other	TS
		3222112		Woven by Handloom:	
		6211.42		Of cotton:	
		6211.39.90		Other Other garments, women's or girls':	TS

		6301.10	-	Electric blankets	TS
		6301.20	-	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	TS
		6301.30	-	Blankets (other than electric blankets) and travelling rugs, of cotton	TS
		6301.40	-	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	TS
		6301.90	-	Other blankets and travelling rugs	TS
106	63.02			Bed linen, table linen, toilet linen and kitchen linen.	
			-	Other bed linen printed:	
		6302.21		Of cotton:	
		6302.21.90		Other	TS
		6302.22		Of man-made fibres:	
		6302.22.90		Other	TS
		6302.29		Of other textile materials:	
		6302.29.90		Other	TS
			-	Other bed linen:	
		6302.31		Of cotton:	
		6302.31.90		Other	TS
		6302.39		6302.39.90	
		6302.39.90		Other	TS
		6302.40	-	Table linen, knitted or crocheted	TS
			-	Other table linen:	
		6302.51		Of cotton:	
		6302.51.90		Other	TS
		6302.59		Of other textile materials:	
		6302.59.90		Other	TS
			-	Other:	
		6302.91		Of cotton:	
		6302.91.90		Other	TS
		6302.93		Of man-made fibres:	
		6302.93.90		Other	TS
		6302.99		Of man-made fibres:	
		6302.99.90		Other	TS
107	63.03			Curtains (including drapes) and interior blinds; curtain or bed valances.	
			-	Knitted or crocheted:	

		6303.12		Of synthetic fibres	TS
		6303.19		Of other textile materials	TS
			-	Other:	
		6303.91		Of cotton	TS
		6303.92		Of synthetic fibres	TS
		6303.99		Of other textile materials	TS
108	63.04			Other furnishing articles, excluding those of heading 94.04.	
			-	Bedspreads:	
		6304.11		Knitted or crocheted	TS
		6304.19		Other:	
		6304.19.90		Other	TS
		6304.20	-	Bed nets specified in Subheading Note 1 to this Chapter	TS
			-	Other:	
		6304.91		Knitted or crocheted	TS
		6304.92		Not knitted or crocheted, of cotton:	
		6304.92.90		Other	TS
		6304.93		Not knitted or crocheted, of synthetic	
		6304.93.90		Other	TS
		6304.99		Not knitted or crocheted, of other textile materials:	
		6304.99.90		Other	TS
109	63.05			Sacks and bags, of a kind used for the packing of goods.	
		6305.10	-	Of jute or of other textile bast fibres of heading 53.03:	
		6305.10.10		Jute bags not knitted or crocheted	TS
		6305.10.90		Other	TS
		6305.20	-	Of cotton	TS
			-	Of man-made textile materials:	
		6305.32		Flexible intermediate bulk containers	TS
		6305.39		Other	TS
		1			TS

110	63.06			Tarpaulins, awnings and sunblinds; tents (including temporary canopies and similar articles); sails for boats, sailboards or landcraft; camping goods.	
			-	Tarpaulins, awnings and sunblinds:	
		6306.19		Of other textile materials	TS
			-	Tents (including temporary canopies and similar articles):	
		6306.22		Of synthetic fibres	TS
		6306.29		Of other textile materials	TS
		6306.30	-	Sails	TS
		6306.40	-	Pneumatic mattresses	TS
		6306.90	-	Other:	TS
111	63.07			Other made up articles, including dress patterns.	
		6307.10	-	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	TS
112	64.01			uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	
			_	Other footwear :	
		6401.99		Other	TS
113	64.02			Other footwear with outer soles and uppers of rubber or plastics	
			-	Sports footwear:	
		6402.19		Other:	
		6402.19.19		Other	TS
114	64.03			Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
			-	Sports footwear:	
		6403.19		Other:	
		6403.19.19		Other	TS
			-	Other footwear with outer soles of leather:	

		6403.59		Other	TS
			-	Other footwear:	
		6403.99		Other	TS
115	65.01	6501.00		Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	TS
116	65.02	6502.00		Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	TS
117	65.04	6504.00		Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	TS
118	65.05			Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	
		6505.00.10		Hair - nets of any material, whether or not lined or trimmed	TS
119	65.06			Other headgear, whether or not lined or trimmed.	
		6506.10	-	Safety headgear :	
			-	Other:	
		6506.91		Of rubber or of plastics :	
		6506.91.90		Other	TS
		6506.99		Of other materials :	
		6506.99.10		Bathing caps	TS
		6506.99.90		Other	TS
120	65.07	6507.00		Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	TS

121	66.01			Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).		
		6601.10	-	Garden or similar umbrellas		TS
			-	Other:		
		6601.91		Having a telescopic shaft		TS
		6601.99		Other		TS
122	67.01	6701.00		Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	TS	
123	67.02			Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.		
		6702.10	-	Of plastics	TS	
		6702.90	-	Of other materials	TS	
124	68.01	6801.00		Setts, curbstones and flagstones, of natural stone (except slate).		TS
125	68.02			Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).		
		6802.10	-	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	TS	
			-	Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
		6802.21		Marble, travertine and alabaster	TS	

		6802.23		Granite	TS	
		6802.29		Other stone	TS	
			-	Other:		
		6802.91		Marble, travertine and alabaster:		
		6802.91.10		unpolished marble slabs, merely cut, with epoxy application on one side and glass fibre netting on the other side	TS	
		6802.91.90		Other	TS	
		6802.92		Other calcareous stone	TS	
		6802.93		Granite	TS	
		6802.99		Other Stone:		
		6802.99.10		Balls for crushing mills	TS	
		6802.99.90		Other	TS	
126	68.03	6803.00		Worked slate and articles of slate or of agglomerated slate.		TS
127	68.06			Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 of Chapter 69.		
		6806.90	-	Other		TS
128	68.07			Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).		
		6807.90	-	Other		TS
129	68.08	6808.00		Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.		TS
130	68.09			Articles of plaster or of compositions based on plaster.		

			-	Boards, sheets, panels, tiles and similar		
		6809.11		Faced or reinforced with paper or		
		6809.11.20		Gypsum plaster board, both sides with un worked paper or paper board		TS
		6809.11.90		Other:		TS
		6809.19		Other:		
		6809.19.90		Other		TS
		6809.90	-	Other articles		TS
131	68.10			Articles of cement, of concrete or of artificial stone, whether or not reinforced.		
			-	Tiles, flagstones, bricks and similar articles:		
		6810.11		Building blocks and bricks:		
		6810.11.90		Other	TS	
		6810.19		Other	TS	
			_	Other articles:		
		6810.91		Prefabricated structural components for building or civil engineering	TS	
		6810.99		Other:		
		6810.99.90		Other	TS	
132	68.11			Articles of asbestos-cement, of		
		6811.40	-	Containing asbestos:		
		6811.40.10		Corrugated sheets	TS	
		6811.40.20		Other sheets, panels, tiles and similar articles	TS	
		6811.40.30		Tubes, pipes and tube or pipe fittings	TS	
		6811.40.40		Packing washers and joints	TS	
		6811.40.90		Other	TS	
			-	Not containing asbestos:		
		6811.81		Corrugated sheets	TS	
		6811.82		Other sheets, panels, tiles and similar		TS
				Other articles:		
		6811.89.10		Packing washers and joints		TS
133	68.14			Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.		
		6814.10	_	Plates, sheets and strips of agglomerated		TS

		6814.90	-	Other		TS
134	68.15			Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.		
		6815.20	-	Articles of peat		TS
			-	Other articles		
		6815.91		Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite		TS
		6815.99		Other		TS
135	69.01			Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.		
		6901.00.10		Magnesite and magnesite chrome bricks		TS
		6901.00.90		Other		TS
136	69.04			Ceramic building bricks, flooring blocks, support or filler tiles and the like.		
		6904.10	-	Building bricks		TS
		6904.90	-	Other		TS
137	69.05			Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.		
		6905.10	-	Roofing tiles	TS	
		6905.90	-	Other	TS	
138	69.06	6906.00		Ceramic pipes, conduits, guttering and pipe fittings.		TS
139	69.07			Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.		

		6910.10.90		Other		TS
		6910.10.10		Squatting pans		TS
		6910.00	-	Of porcelain or China:		
141	69.10			Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns urinal and similar sanitary fixtures.		
		6909.90	-	Other		TS
		6909.19.90		Other		TS
		6909.19.10		Other:		TS
		6909.19		Filter Candles		
		6909.12		Articles having a hardness equivalent to		TS
		6909.11		Of porcelain or china		TS
			-	Ceramic wares for laboratory, chemical		
140	69.09			Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.		
		6907.40	-	Finishing ceramics	15	
		6907.30	-	Mosaic cubes and the like, other than those of subheading 6907.40	TS TS	
		6907.23.90		Other	TS	
		6907.23.10		Wall tiles	TS	
		6907.23		Of a water absorption coefficient by weight exceeding 10%:		
		6907.22.90		Other	TS	
		6907.22.10		exceeding 0.5% but not exceeding 10%: Wall tiles	TS	
		6907.22		Of a water absorption coefficient by weight		
		6907.21.90		Other	TS	
		6907.21 6907.21.10		Of a water absorption coefficient by weight not exceeding 0.5%: Wall tiles	TS	
			-	Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40:		

		6910.90	-	Other:		
		6910.90.10		Squatting pans		TS
		6910.90.90		Other		TS
142	69.12			Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china:		
		6912.00.10		Tableware		TS
		6912.00.90		Other		TS
143	69.14			Other ceramic articles.		
		6914.90	-	Other:		
		6914.90.10		Handicrafts	TS	
		6914.90.90		Other	TS	
144	70.13			Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).		
		7013.10	-	Of glass-ceramics		TS
			-	Stemware drinking glasses other than of glass-ceramics:		
		7013.22		Of lead crystal		TS
		7013.28		Other		TS
			-	Other drinking glasses other than of glass-ceramics:		
		7013.33		Of lead crystal		TS
		7013.37		Other		TS
			-	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:		
		7013.41		Of lead crystal		TS
		7013.42		Of glass having a linear coeffcient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0 0C to 300 0C		TS
		7013.49		Other		TS
			-	Other glassware:		
		7013.91		Of lead crystal		TS

145	70.16			Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.		
		7016.10	-	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	T	S
		7016.90	_	Other	T	S
146	70.18			Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lampworked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.		
		7018.20	-	Glass microspheres not exceeding 1 mm in diameter	TS	S
		7018.90	-	Other	T	S
147	73.23			Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.		
		7323.10	-	Iron or steel wool; pot sources and scouring or polishing pads, gloves and the like	T	S
			_	Other:		
		7323.91		Of cast iron, not enamelled	TS	
		7323.92		Of cast iron, enamelled	T	
		7323.93		Of stainless steel	T	S
		7323.94		Of iron (other than cast iron) or steel, enamelled	T	S
		7323.99		Other	T	S

148	73.24			Sanitary ware and parts thereof, of iron or steel.	
		7324.10	_	Sinks and wash basins, of stainless steel:	
		7324.10.90		Other	TS
			_	Baths:	
		7324.21		Of cast iron, whether or not enamelled	TS
		7324.29		Other	TS
		7324.90	-	Other, including parts	TS
149	76.04			Aluminium bars, rods and profiles.	
		7604.10	_	Of aluminium, not alloyed	TS
			-	Of aluminium alloys :	
		7604.21		Hollow profiles	TS
150	76.05			Aluminium wire.	
130	70.03			Of aluminium, not alloyed :	
		7605 11		Of which the maximum cross-sectional	TS
		7605.11		dimension exceeds 7 mm	15
		7605.19		Other	TS
			-	Of aluminium alloys :	
		7605.21		Of which the maximum cross-sectional dimension exceeds 7 mm	TS
		7605.29		Other	TS
151	76.06			Aluminium plates, sheets and strip, of a thickness exceeding 0.2mm.	
			-	Rectangular (including square):	
		7606.11		Of aluminium, not alloyed	TS
			-	Other:	
		7606.91		Of aluminium, not alloyed	TS
152	76.08			Aluminium tubes and pipes.	
		7608.10	-	Of aluminium, not alloyed	TS
		7608.20	-	Of aluminium alloys	TS
153	76.09	7609.00		Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	TS

154	76.10			Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	
		7610.10	-	Doors, windows and their frames and thresholds for doors	TS
		7610.90	-	Other:	
		7610.90.10		Day lighting devices which capture sunlight, transfer and defuse the light in a building interior	TS
		7610.90.20		Equipment for scaffolding, shuttering, propping or pit-propping	TS
		7610.90.90		Other	TS
155	82.01			Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	
		8201.30	-	Mattocks, picks, hoes and rakes:	
		8201.30.90		Other	TS
		8201.40	-	Axes, bill hooks and similar hewing tools	TS
,				Secateurs and similar one-handed pruners	TS
		8201.50	-	and shears (including poultry shears)	15
		8201.50 8201.60	-	and shears (including poultry shears) Hedge shears, two-handed pruning shears and similar two-handed shears	TS
				Hedge shears, two-handed pruning shears	

156	82.03			Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	
		8203.10	-	Files, rasps and similar tools	TS
		8203.20	-	Pliers (including cutting pliers), pincers, tweezers and similar tools	TS
		8203.30		Metal cutting shears and similar tools	TS
		8203.40	-	Pipe-cutters, bolt croppers, perforating punches and similar tools	TS
157	82.04			Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	
			-	Hand-operated spanners and wrenches:	
		8204.12		Adjustable	TS
		8204.20	-	Interchangeable spanner sockets, with or without handles	TS
158	82.05			Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	
		8205.10	-	Drilling, threading or tapping tools	TS
		8205.20	-	Hammers and sledge hammers	TS
		8205.30	-	Planes, chisels, gouges and similar cutting tools for working wood	TS
		8205.40	-	Screwdrivers	TS
			-	Other hand tools (including glaziers' diamonds):	
		8205.51		Household tools	TS
		8205.60	-	Blow lamps	TS
		8205.70	-	Vices, clamps and the like	TS
		8205.90	-	Other, including sets of articles of two or more of subheadings of this heading	TS

159	82.08			Knives and cutting blades, for machines or for mechanical appliances.	
		8208.20	-	For wood working	TS
		8208.40	-	For agricultural, horticultural or forestry machines	TS
160	82.09	8209.00		Plates, sticks, tips and the like for tools, un-mounted, of cermets.	TS
161	82.10	8210.00		Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	TS
162	82.11			Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor .	
		8211.10	-	Sets of assorted articles	TS
			-	Other:	
		8211.91		Table knives having fixed blades	TS
		8211.92		Other knives having fixed blades	TS
		8211.94		Blades	TS
163	82.12			Razors and razor blades (including razor blade blanks in strips).	
		8212.10	_	Razors:	
		8212.10.10		Heads of disposable razors (incomplete razors)	TS
164	82.13	8213.00		Scissors, tailors' shears and similar shears, and blades therefor.	TS
165	82.14			Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
		8214.20	-	Manicure or pedicure sets and instruments (including nail files)	TS

166	82.15			Spoons, forks, ladles, skimmers, cake- servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
		8215.10	-	Sets of assorted articles containing at least one article plated with precious metal	TS
		8215.20	-	Other sets of assorted articles	TS
			-	Other:	
		8215.99		Other	TS
167	83.01			Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	
		8301.10	-	Padlocks	TS
		8301.50	-	Clasps and frames with clasps, incorporating locks	TS
168	83.02			Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	
		8302.10	-	Hinges:	
		8302.10.10		Of aluminium	TS
		8302.60	-	Automatic door closers	TS
169	83.03	8303.00		Armoured or reinforced safes, strong- boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	TS
170	83.06			Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	

			-	Statuettes and other ornaments :	
		8306.21		Plated with precious metal	TS
		8306.29		Other	TS
		8306.30	-	Photograph, picture or similar frames; mirrors	TS
171	84.07			Spark-ignition reciprocating or rotary internal combustion piston engines.	
			-	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
		8407.34.10		More than ten years old	TS
		8407.90.10		More than ten years old	TS
172	84.13			Pumps for liquids, whether or not fitted with a measuring device; liquid elevators (+).	
		+	-	Other centrifugal pumps :	
				Water pumps except submersible pumps, having an inlet and outlet of an internal diameter not exceeding 15 cm:	
		8413.70.11		Used	TS
		8413.70.91		Used	TS
173	84.15			Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated(+).	
		8415.10	-	Of a kind designed to be fixed to a window, wall, ceiling or floor, selfcontained or "split system":	
				"Split system":	
		8415.10.21		Of a capacity not exceeding 9,000 BTU	TS
		8415.10.22		Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	TS
		8415.10.23		Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	TS
		8415.10.24		Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	TS
		8415.10.25		Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	TS

		8415.10.29		Other	TS
				Self-contained:	
		8415.10.31		Of a capacity not exceeding 9,000 BTU	TS
		8415.10.32		Of a capacity exceeding 9,000 BTU and not exceeding 12,000 BTU	TS
		8415.10.33		Of a capacity exceeding 12,000 BTU and not exceeding 18,000 BTU	TS
		8415.10.34		Of a capacity exceeding 18,000 BTU and not exceeding 24,000 BTU	TS
		8415.10.35		Of a capacity exceeding 24,000 BTU and not exceeding 30,000 BTU	TS
		8415.10.39		Other	TS
		8415.81		Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):	
		8415.81.90		Other	TS
		8415.82		Other, incorporating a refrigerating unit:	
		8415.82.90		Other	TS
		8415.83		Not incorporating a refrigerating unit:	
		8415.83.90		Other	TS
174	84.18			Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
		8418.10		Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof:	
		8418.10.90		Other	TS
		8418.21		Compression-type:	
		8418.21.90		other	TS
		8418.29		Other:	
		8418.29.20		Other absorption-type, electrical	TS
		8418.29.90		Other	TS
		8418.30	-	Freezers of the chest type, not exceeding 800 l capacity:	
		8418.30.20		Other, not exceeding 566 l	TS
		8418.30.90		Other	TS

		8418.40	_	Freezers of the upright type, not exceeding	
				900 1 capacity:	TIC
		8418.40.20 8418.40.90		Other, not exceeding 566 l Other	TS TS
		8418.50	-	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:	
		8418.50.90		Other	TS
		8418.69		Other:	
		8418.69.20		Other, cabinet and chest type refrigerators exceeding 566 l and below 850	TS
		8418.91		Furniture designed to receive refrigerating or freezing equipment:	
		8418.91.10		Cabinets for refrigerators	TS
		8418.91.20		Other cabinets	TS
		8418.91.90		Other	TS
175	84.22			cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar	
			_	containers; other packing or wrapping machinery (including heatshrink wrapping machinery); machinery for aerating beverages (+). Dish washing machines:	
		8422.11	-	machinery (including heatshrink wrapping machinery); machinery for aerating beverages (+). Dish washing machines:	TS
		8422.11		machinery (including heatshrink wrapping machinery); machinery for aerating beverages (+).	TS
176	84.23	8422.11		machinery (including heatshrink wrapping machinery); machinery for aerating beverages (+). Dish washing machines:	TS
176	84.23	8422.11 8423.10		machinery (including heatshrink wrapping machinery); machinery for aerating beverages (+). Dish washing machines: Of the household type Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all	TS
176	84.23			machinery (including heatshrink wrapping machinery); machinery for aerating beverages (+). Dish washing machines: Of the household type Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds (+). Personal weighing machines, including baby	TS

177	84.50			Household or laundry-type washing machines, including machines which both wash and dry (+).	
			-	Machines, each of a dry linen capacity not exceeding 10 kg:	
		8450.11		Fully-automatic machines:	
		8450.11.10		unassembled in completely knocked-down form	TS
				Other, top loading:	
		8450.11.31		Of a dry linen capacity less than 4 kg	TS
		8450.11.32		Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	TS
		8450.11.33		Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	TS
		8450.11.34		Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	TS
		8450.11.39		Other	TS
				Other, front loading:	
		8450.11.41		Of a dry linen capacity less than 4 kg	TS
		8450.11.42		Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	TS
		8450.11.43		Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	TS
		8450.11.44		Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	TS
		8450.12		Other machines, with built-in centrifugal drier:	
		8450.12.10		unassembled in completely knocked-down form	TS
				Other:	
		8450.12.31		Of a dry linen capacity less than 4 kg	TS
		8450.12.32		Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	TS
		8450.12.33		Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	TS
		8450.12.34		Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	TS
		8450.19		Other:	
		8450.19.10		unassembled in completely knocked-down form	TS
				Other:	

		8450.19.31		Of a dry linen capacity less than 4 kg	TS
		8450.19.32		Of a dry linen capacity exceeding 4 kg and not exceeding 5.5 kg	TS
		8450.19.33		Of a dry linen capacity exceeding 5.5 kg and not exceeding 7.5 kg	TS
		8450.19.34		Of a dry linen capacity exceeding 7.5 kg and not exceeding 9.5 kg	TS
		8450.19.39		Other	TS
178	85.08			Vacuum cleaners	
			-	With self-contained electric motor:	
		8508.11		Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 201	TS
		8508.19		Other	TS
		8508.60	-	Other vacuum cleaners	TS
179	85.09			Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
		8509.40	-	Food grinders and mixers; fruit or vegetable juice extractors	TS
		8509.80	-	Other appliances :	TS
180	85.10			Shavers, hair clippers and hair removing appliances, with self-contained electric motor	
		8510.10	-	Shavers	TS
		8510.20	-	Hair clippers	TS
	-	8510.30	-	Hair-removing appliances	TS

181	85.16			Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.		
			-	Electric space heating apparatus and electric soil heating apparatus:		
		8516.21		Storage heating radiators	TS	
		8516.29		Other	TS	
		0.510.27	-	Electro-thermic hair-dressing or hand drying apparatus:	10	
		8516.31		Hair dryers	TS	
		8516.32		Other hair-dressing apparatus	TS	
		8516.33		Hand-drying apparatus	TS	
		8516.50	-	Microwave ovens	TS	
		8516.60	-	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
		8516.60.10		Rice cookers	TS	
		8516.60.90		Other	TS	
			-	Other electro-thermic appliances:		
		8516.71		Coffee or tea makers	TS	
		8516.72		Toasters	TS	
		8516.79		Other:		
		8516.79.10		Heaters for diffusing insecticides/ repellents, and equipment for destroying insects	TS	
		8516.79.20		Electric kettles	TS	
182	85.18			Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.		

		8518.10	-	Microphones and stands therefor	TS
			-	Loudspeakers, whether or not mounted in their enclosures :	
		8518.21		Single loudspeakers, mounted in their enclosures	TS
		8518.22		Multiple loudspeakers, mounted in the same enclosure	TS
		8518.30	-	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	TS
		8518.40	-	Audio-frequency electric amplifiers	TS
		8518.50	-	Electric sound amplifier sets	TS
183	85.19			Sound recording or reproducing apparatus(+).	
		8519.20	-	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	TS
		8519.30	-	Turntables (record-decks)	TS
			-	Other apparatus:	
		8519.81.10		Magnetic cine sound recorders for 35 mm sprocketed films	TS
		8519.81.90		Other	TS
		8519.89.10		Sound reproducing apparatus	TS
		8519.89.90		Other	TS
184	85.21			Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
		8521.10	-	Magnetic tape-type	TS
		8521.90	-	Other	TS
185	85.22			Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 to 85.21.	
	_	8522.10	-	Pick-up cartridges	TS

186	85.23			Discs, tapes, solid–state nonvolatile storage devices, "smartcards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.		
			-	Magnetic media:		
		8523.29.10		Unrecorded magnetic tapes of a width not exceeding 4 mm for machines of heading 84.71		TS
		8523.29.20		Other unrecorded magnetic tapes of a width not exceeding 4 mm		TS
		8523.29.90		Other		TS
187	85.27			Reception apparatus for radiobroadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
			-	Radio-broadcast receivers capable of operating without an external source of power:		
		8527.12		Pocket-size radio cassette-players	1	TS
		8527.13		Other apparatus combined with sound recording or reproducing apparatus		TS
		8527.19		Other:	1	TS
			-	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
		8527.91		Combined with sound recording or reproducing apparatus		TS
		8527.92		Not combined with sound recording or reproducing apparatus but combined with a clock		TS
		8527.99		Other	1	TS

188	85.28			Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	
			-	Reception apparatus for television, whether or not incorporating radiobroadcast receivers or sound or video recording or reproducing apparatus:	
		8528.72		Other, colour:	
		8528.72.10		Unassembled in completely knockeddown form	TS
		8528.72.31		Having a screen of less than 14 inches	TS
		8528.72.32		Having a screen of 14 inches and not exceeding 15 inches	TS
		8528.72.33		Having a screen of exceeding 15 inches and not exceeding 21 inches	TS
		8528.72.34		Having a screen of exceeding 21 inches and not exceeding 25 inches	TS
		8528.72.35		Having a screen of exceeding 25 inches and not exceeding 29 inches	TS
		8528.72.36		Having a screen of exceeding 29 inches and not exceeding 34 inches	TS
		8528.72.39		Other	TS
				Other, with LCD:	
		8528.72.41		Having a screen of not exceeding 32 inches	TS
		8528.72.49		Other	TS
				Other:	
		8528.72.91		Having a screen of not exceeding 32 inches	TS
		8528.72.99		Other	TS
		8528.73		Other, monochrome:	
		8528.73.20		Other, completely knocked-down with or without cathode ray tube	TS
		8528.73.90		Other	TS
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189	85.30			Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	
		8530.10	-	Equipment for railways or tramways	TS
		8530.80	-	Other equipment	TS
190	85.31			Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
		8531.80	-	Other apparatus:	
		8531.80.10		Electric Call Bells	TS
191	86.02			Other rail locomotives; locomotive tenders.	
		8602.10	-	Diesel-electric locomotives	TS
		8602.90	-	Other	TS
192	86.03			Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	
		8603.10	-	Powered from an external source of	TS
		8603.90	-	Other	TS
193	86.04	8604.00		Railway or tramway maintenance or service vehicles, whether or not selfpropelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspectionvehicles).	TS
194	86.05	8605.00		Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose coaches, not self-propelled (excluding railway or tramway those of heading 86.04).	TS

195	86.06			Railway or tramway goods vans and wagons, not self-propelled.		
		8606.10	-	Tank wagons and the like		TS
			-	Other:		
		8606.92		Open, with non-removable sides of a height exceeding 60 cm		TS
		8606.99		Other		TS
196	86.08	8608.00		Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing		TS
197	86.09	8609.00		Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or modes of transport		TS
198	87.02			Motor vehicles for the transport of ten or more persons, including the driver		
		8702.10	-	With only compression – ignition internal combustion piston engine (diesel or semi-diesel):		
				Motor vehicles for the transport of less than 13 person (adults) including the driver, not more than three and a half years old:		
		8702.10.12		Modified vehicles of heading 87.03, not more than two years old	TS	
		8702.10.19		Other	TS	
				Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
		8702.10.32		Modified vehicles of heading 87.03, not more than five years old	TS	
Ī		8702.10.39		Other	TS	

		(adults) including the driver, not more than ten years old:		
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons		
8702.20.39		Other	TS	
8702.20.31		Modified vehicles of 87.03, not more than two years old	TS	
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
8702.20.19		Other	TS	
8702.20.11		Modified vehicles of heading 87.03, not more than two years old	TS	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
8702.20	-	combustion piston engine (diesel or semi- diesel) and electric motor as motors for propulsion:		
		Other, more than ten years old: With both compression-ignition internal		
8702.10.79		Other	TS	
8702.10.75		Other, not more than five years old	TS	
8702.10.73		Modified Vehicles of heading 87.03, not more than two years old	TS	
		Other, not more than ten years old:	~	
8702.10.55 8702.10.59		Other, not more than five years old Other	TS TS	
8702.10.53		Modified vehicles of heading 87.03, not more than two years old	TS	
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		

8702.20.71		Modified vehicles of heading 87.03, more than two years old	TS
8702.20.73		Other, not more than five years old	TS
8702.20.79		Other	TS
		Other, more than ten years old:	
8702.30	-	With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	
8702.30.11		Modified vehicles of heading 87.03, not more than two years old	TS
8702.30.19		Other	TS
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:	
8702.30.31		Modified vehicles of heading 87.03, not more than two years old	TS
8702.30.39		Other	TS
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:	
8702.30.51		Modified vehicles of heading 87.03, not more than two years old	TS
8702.30.53		Other, not more than five years old	TS
8702.30.59		Other	TS
		Other, not more than ten years old:	
8702.30.71		Modified vehicles of heading 87.03, not more than two years old	TS
8702.30.73		Other, not more than five years old	TS
8702.30.79		Other	TS
		Other, more than ten years old:	
8702.40	-	With only electric motor for propulsion:	
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:	
8702.40.11		Modified vehicles of heading 87.03, not more than two years old	TS

8702.40.19		Other	TS	
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
8702.40.31		Modified vehicles of heading 87.03, not more than two years old	TS	
8702.40.39		Other	TS	
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
8702.40.51		Modified Vehicles of heading 87.03, not more than two years old	TS	
8702.40.53		Other, not more than five years old	TS	
8702.40.59		Other	TS	
		Other, not more than ten years old:		
8702.40.71		Modified vehicles of heading 87.03, not more than two years old	TS	
8702.40.73		Other, not more than five years old	TS	
8702.40.79		Other	TS	
		Other, more than ten years old:		
8702.90	ı	Other:		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
8702.90.12		Modified Vehicles of heading 87.03, not more than two years old	TS	
8702.90.19		Other	TS	
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
8702.90.32		Modified Vehicles of heading 87.03, not more than two years old	TS	
8702.90.39		Other	TS	
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old:		
8702.90.53		Modified Vehicles of heading 87.03, not more than two years old	TS	

		8702.90.55		Other, not more than five years old	TS	
		8702.90.59		Other	TS	
				Other, not more than ten years old:		
		8702.90.73		Modified Vehicles of heading 87.03, not more than two years old	TS	
		8702.90.75		Other, not more than five years old	TS	
		8702.90.79		Other	TS	
199	87.03			Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		
		8703.10	-	Vehicles specially designed for travelling on snow; golf cars and similar vehicles:		
				Not more than three years old:		
		8703.10.11		Electric Golf cars	TS	
		8703.10.19		Other	TS	
		8703.20	-	Other vehicles, with only spark-ignition internal combustion piston engine :		
				Of cylinder capacity not exceeding 1,000 cc :		
				Auto-trishaws:		
		8703.21.52		Other, driven by liquefied petroleum (LP) gas, not more than two years old	TS	
		8703.21.54		Other, not more than two years old	TS	
				Motor cars including station wagons and racing cars, not more than three years old:		
		8703.21.62		Go-Karts	TS	
		8703.21.63		Other, of cylinder capacity not exceeding 300 cc including Quadricycle	TS	
		8703.21.64		All - terrain vehicle (ATV)	TS	
		8703.21.69		Other	TS	
				Motor cars including station wagons and racing cars, more than three years old:		
		8703.21.73		All - terrain vehicle (ATV)	TS	
				Other:		
		8703.21.92		Not more than three years old	TS	
		8703.22		Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		

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8703.22.50		Motor cars including station wagons and racing cars, not more than three years old	TS	
8703.22.70		Other, not more than three years old	TS	
8703.23		Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:		
8703.23.52		Of a cylinder capacity not exceeding 1,600 cc	TS	
8703.23.55		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	TS	
8703.23.59		Other	TS	
		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:		
8703.23.70		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old	TS	
		Other:		
8703.23.92		Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	TS	
8703.23.96		Of a cylinder capacity exceeding 2,000 cc, not more than three years old	TS	
8703.24		Of a cylinder capacity exceeding 3,000 cc:		
8703.24.50		Motor cars including station wagons and racing cars, not more than three years old	TS	
8703.24.70		Other, not more than three years old	TS	
	-	Other vehicles, with only compressionignition internal combustion piston engine (diesel or semi-diesel):		
8703.31		Of a cylinder capacity not exceeding 1,500 cc:		
8703.31.50		Auto-trishaws not more than two years old	TS	
8703.31.70		Motor cars including station wagons and racing cars, not more than three years old	TS	
		Other:		
8703.31.92		Not more than three years old	TS	
8703.32		Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:		
	8703.22.70 8703.23.52 8703.23.55 8703.23.59 8703.23.70 8703.23.96 8703.24.50 8703.24.50 8703.24.70 8703.31.50 8703.31.50 8703.31.92	8703.22.70 8703.23 8703.23.52 8703.23.55 8703.23.59 8703.23.70 8703.23.92 8703.24 8703.24.50 8703.31 8703.31.50 8703.31.70 8703.31.92	racing cars, not more than three years old 8703.22.70 Other, not more than three years old 8703.23 Other, not more than three years old 8703.23 Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc: Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old: 8703.23.55 Of a cylinder capacity not exceeding 1,600 cc, but not exceeding 1,800 cc 8703.23.59 Other Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old: Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old Wotor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old Other: Of a cylinder capacity not exceeding 2,000 cc, not more than three years old Of a cylinder capacity exceeding 2,000 cc, not more than three years old Of a cylinder capacity exceeding 3,000 cc: Motor cars including station wagons and racing cars, not more than three years old Other, not more than three years old Other vehicles, with only compressionignition internal combustion piston engine (diesel or semi-diesel): Of a cylinder capacity not exceeding 1,500 cc: 8703.31 Of a cylinder capacity not exceeding 1,500 cc: 8703.31.50 Auto-trishaws not more than two years old Motor cars including station wagons and racing cars, not more than three years old Other: Not more than three years old Of a cylinder capacity not exceeding 1,500 cc: Not more than three years old	R703.22.70 Cother, not more than three years old

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		Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:		
8703.32.52		Of a cylinder capacity not exceeding 1,600 cc	TS	
8703.32.55		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	TS	
8703.32.59		Other	TS	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, not more than three years old:		
8703.32.71		Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monologue body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg.	TS	
8703.32.79		Other	TS	
		Other:		
8703.32.92		Of a cylinder capacity not exceeding 2,000 cc, not more than three years old	TS	
8703.32.93		Motor - homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.) of a cylinder capacity exceeding 2000cc, not more than three years old	TS	
8703.32.95		Other, of a cylinder capacity exceeding 2000 cc., not more than three years old	TS	
8703.33		Of a cylinder capacity exceeding 2,500 cc:		
8703.33.50		Motor cars including station wagons and racing cars, not more than three years old	TS	
		Other, not more than three years old:		
8703.33.71		Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.)	TS	
8703.33.79		Other	TS	
8703.40	_	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		

	 Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
8703.40.15	 Auto-trishaws, not more than two years old	TS	
8703.40.18	 Other, not more than three years old	TS	
	 Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
8703.40.21	 Go-Karts, not more than three years old	TS	
8703.40.23	 Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
8703.40.25	 All-terrain vehicle (ATV), not more than three years old	TS	
8703.40.28	 Other, not more than three years old	TS	
	 Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.40.35	 Motor cars including station wagons and racing cars, not more than three years old	TS	
8703.40.38	 Other, not more than three years old	TS	
	 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.40.48	 Other, not more than three years old	TS	
	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.40.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
8703.40.53	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
8703.40.58	 Other, not more than three years old	TS	
	 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
8703.40.68	 Other, not more than three years old	TS	
	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		

8703.40.71		Not more than three years old	TS	
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
8703.40.88		Other, not more than three years old	TS	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
8703.40.91		Not more than three years old	TS	
8703.50	-	Other vehicles, with both compression- ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:		
		Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
8703.50.15		Auto-trishaws, not more than two years old	TS	
8703.50.18		Other, not more than three years old	TS	
		Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
8703.50.21		Go-Karts, not more than three years old	TS	
8703.50.23		Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
8703.50.25		All-terrain vehicle (ATV), not more than three years old	TS	
8703.50.28		Other, not more than three years old	TS	
		Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.50.35		Motor cars including station wagons and racing cars, not more than three years old	TS	
8703.50.38		Other, not more than three years old	TS	
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.50.48		Other, not more than three years old	TS	

	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.50.51	 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
8703.50.53	 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
8703.50.58	 Other, not more than three years old	TS	
	 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
8703.50.68	 Other, not more than three years old	TS	
	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
8703.50.71	 Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	TS	
8703.50.72	 Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS	
8703.50.78	 Other, not more than three years old	TS	
	 Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
8703.50.88	 Other, not more than three years old	TS	
	 Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
8703.50.91	 Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS	
8703.50.98	 Other, not more than three years old	TS	

8703.60	-	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
		Vehicles other than motor cars including station wagons and racing cars, Of cylinder capacity not exceeding 1,000 cc:		
8703.60.15		Auto-trishaws, not more than two years old	TS	
8703.60.18		Other, not more than three years old	TS	
		Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:		
8703.60.21		Go-Karts, not more than three years old	TS	
8703.60.23		Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS	
8703.60.25		All-terrain vehicle (ATV), not more than three years old	TS	
8703.60.28		Other, not more than three years old	TS	
		Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.60.35		Motor cars including station wagons and racing cars, not more than three years old	TS	
8703.60.38		Other, not more than three years old	TS	
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.60.48		Other, not more than three years old	TS	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.60.51		Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
8703.60.53		Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
8703.60.58		Other, not more than three years old	TS	
		Vehicles other than motor cars including station wagons and racing cars of a cylinder		
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		capacity exceeding 2,000 cc but not exceeding 3000cc:	
8703.60.68		Other, not more than three years old	TS
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:	
8703.60.71		Not more than three years old	TS
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:	
8703.60.88		Other, not more than three years old	TS
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:	
8703.60.91		Not more than three years old	TS
8703.70	-	Other vehicles, with both compressionignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
		Vehicles other than motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:	
8703.70.15		Auto-trishaws, not more than two years old	TS
8703.70.18		Other, not more than three years old	TS
		Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc:	
8703.70.21		Go-Karts, not more than three years old	TS
8703.70.23		Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	TS
8703.70.25		All-terrain vehicle (ATV), not more than three years old	TS
8703.70.28		Other, not more than three years old	TS
		Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
8703.70.35		Motor cars including station wagons and racing cars, not more than three years old	TS
8703.70.38		Other, not more than three years old	TS

		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.70	.48	Other, not more than three years old	TS	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.70	.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	TS	
8703.70	.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old	TS	
8703.70	.58	Other, not more than three years old	TS	
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
8703.70	.68	Other, not more than three years old	TS	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc:		
8703.70	.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and a total payload (of persons and cargo) of over 800 kg, not more than three years old	TS	
8703.70	.72	Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS	
8703.70	.78	Other, not more than three years old	TS	
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		
8703.70	.88	Other, not more than three years old	TS	
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc:		

	2.70.	8704.10	-	Dumpers designed for off-highway use	TS
200	87.04			Motor vehicles for the transport of goods.	
		8703.90.10		Not more than three years old:	TS
		8703.90	_	Other:	-~
		8703.80.71		Not more than three years old	TS
		3703.00.34		Other:	
		8703.80.54		Capacity of motors exceeding 200kW	TS
		8703.80.53		Capacity of motors exceeding 100kW, but not exceeding 200kW	TS
		8703.80.52		Capacity of motors exceeding 50kW, but not exceeding 100kW	TS
		8703.80.51		Capacity of motors not exceeding 50kW	TS
				Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driving a generator on board, not more than 3 years old:	
		8703.80.34		Capacity of motors exceeding 200kW	TS
		8703.80.33		Capacity of motors exceeding 100kW, but not exceeding 200kW	TS
		8703.80.32		Capacity of motors exceeding 50kW, but not exceeding 100kW	TS
		8703.80.31		Capacity of motors not exceeding 50kW	TS
				Other, powered by on board accumulators charged by external electric source (e.g. National Grid), not more than 3 years old:	
		8703.80.21		Not more than 3 years old	TS
				Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:	
		8703.80.11		Not more than two years old	TS
		8703.80		propulsion: Electric auto-trishaws:	
		9702 90		Other vehicles, with only electric motor for	
		8703.70.98		Other, not more than three years old	TS
		8703.70.91		Motor-homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc.), not more than three years old	TS

8704.21.51		Not more than four years old	TS	
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more:		
8704.21.43		Cargo carrying capacity of 800kg or more, not more than four years old	TS	
8704.21.41		Cargo carrying capacity of less than 800kg, not more than four years old	TS	
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:		
8704.21.37		for vehicles of national subdivision 8704.21.67, not more than four years old	TS	
8704.21.35		for vehicles of national subdivision 8704.21.63, not more than four years old	TS	
8704.21.33		for vehicles of national subdivision 8704.21.51, not more than four years old	TS	
8704.21.31		for vehicles of national subdivision 8704.21.43, not more than four years old	TS	
		Chassis fitted with engines and cabs		
8704.21.21		Not more than four years old	TS	
		Auto-trishaws:		
8704.21.11		for transport of milk, not more than five years old	TS	
		Tankers / bowsers with stainless steel tanks		
0704.21	_	Special purpose tankers/bowsers and trucks:		
8704.21		semi-diesel) : g.v.w. not exceeding 5 tonnes:		
	-	internal combustion piston engine (diesel or		
		Other, with only compression-ignition		

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	 Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg:		
8704.21.61	 Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	TS	
8704.21.63	 Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	TS	
8704.21.65	 Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS	
8704.21.67	 Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS	
	 Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:		
8704.21.71	 Not more than four years old	TS	
	 Other:		
8704.21.91	 Other vehicles with separate bodies for cabin and cargo area, not more than four years old	TS	
8704.21.93	 Other vehicles not more than four years old	TS	
8704.22	 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:		
	 Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:		
8704.22.41	 Not more than five years old	TS	
8704.22.42	 More than five years old but less than ten years old	TS	
	 Other:		
8704.22.61	 Not more than five years old	TS	

8704.22.62		More than five years old but less than ten years old	TS	
8704.23		g.v.w. exceeding 20 tonnes:		
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:		
8704.23.51		Not more than five years old	TS	
8704.23.52		More than five years old but less than ten years old	TS	
		Other:		
8704.23.71		Not more than five years old	TS	
8704.23.72		More than five years old but less than ten years old	TS	
	-	Other, with only spark-ignition internal combustion piston engine :		
8704.31		g.v.w. not exceeding 5 tonnes:		
		Special purpose tankers/bowsers and trucks:		
8704.31.11		Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	TS	
8704.31.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	TS	
		Auto-trishaws:		
8704.31.22		Other, not more than four years old	TS	
		Chassis fitted with engines and cabs:		
8704.31.31		for vehicles of national subdivision 8704.31.43, not more than four years old	TS	
8704.31.33		for vehicles of national subdivision 8704.31.51, not more than four years old	TS	
8704.31.35		for vehicles of national subdivision 8704.31.63, not more than four years old	TS	
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:		

8704.3	1.41	Cargo carrying capacity of less than 800kg, not more than four years old	TS
8704.3	1.43	Cargo carrying capacity of 800kg or more, not more than four years old	TS
		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:	
8704.3	1.51	Not more than four years old	TS
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg:	
8704.3	1.61	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	TS
8704.3	1.63	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	TS
8704.3	1.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS
8704.3	1.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:	
8704.3	1.71	Not more than four years old	TS
		Other:	
8704.3	1.91	Vehicles with separate bodies for cabin and cargo area, not more than four years old	TS

87	04.31.93		Other not more than four years old	TS	
87	04.32		g.v.w. exceeding 5 tonnes:		
			Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:		
87	04.32.41		Not more than five years old	TS	
87	04.32.42		More than five years old but not more than ten years old	TS	
			Garbage trucks equipped with waste compacting mechanism:		
87	04.32.51		Not more than five years old	TS	
			Other:		
87	04.32.61		Not more than five years old	TS	
87	04.32.62		More than five years old but not more than ten years old	TS	
		-	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :		
87	04.41		g.v.w. not exceeding 5 tonnes		
07	07.71		Special purpose tankers/bowsers and trucks:		
87	04.41.11		Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	TS	
87	04.41.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	TS	
			Auto-trishaws:		
87	04.41.21		Not more than four years old	TS	
			Chassis fitted with engines and cabs		
87	04.41.31		for vehicles of national subdivision 8704.41.43, not more than four years old	TS	
87	04.41.33		for vehicles of national subdivision 8704.41.51, not more than four years old	TS	
87	04.41.35		for vehicles of national subdivision 8704.41.63,not more than four years old	TS	
87	04.41.37		for vehicles of national subdivision 8704.41.67, not more than four years old	TS	

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		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:		
8704.4	1.41	Cargo carrying capacity of less than 800kg, not more than four years old	TS	
8704.4	1.43	Cargo carrying capacity of 800kg or more, not more than four years old	TS	
		Vehicles with separate bodies for cabin and cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of 2000 kg or more:		
8704.4	1.51	Not more than four years old	TS	
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg:		
8704.4	1.61	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	TS	
8704.4	1.63	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	TS	
8704.4	1.65	Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS	
8704.4	1.67	Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS	

	 Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo		
	carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:		
8704.41.71	 Not more than four years old	TS	
	 Other:		
8704.41.91	 Other vehicles with separate bodies for cabin and cargo area, not more than four years old	TS	
8704.41.93	 Other vehicles not more than four years old	TS	
8704.42	 g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :		
	 Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:		
8704.42.41	 Not more than five years old	TS	
8704.42.42	 More than five years old but less than ten years old	TS	
	 Garbage trucks equipped with waste compacting mechanism.:		
8704.42.51	 Not more than five years old	TS	
	 Other:		
8704.42.61	 Not more than five years old	TS	
8704.42.62	 More than five years old but less than ten years old	TS	
	 Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:		
8704.43.51	 Not more than five years old	TS	
8704.43.52	 More than five years old but less than ten years old	TS	
	 Garbage trucks equipped with waste compacting mechanism:		
8704.43.61	 Not more than five years old	TS	
	 Other:		
8704.43.71	 Not more than five years old	TS	

8	704.43.72		More than five years old but less than ten years old	TS	
		-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :		
8	704.51		g.v.w. not exceeding 5 tonnes		
			Special purpose tankers/bowsers and trucks:		
8′	704.51.11		Tankers / bowsers with stainless steel tanks for transport of milk, not more than five years old	TS	
8'	704.51.13		Garbage trucks equipped with waste compacting mechanism, not more than five years old	TS	
			Auto-trishaws:		
8′	704.51.21		With two-stroke petrol engine	TS	
8′	704.51.22		Other, not more than four years old	TS	
			Chassis fitted with engines and cabs:		
8′	704.51.31		for vehicles of national subdivision 8704.51.43, not more than four years old	TS	
8′	704.51.33		for vehicles of national subdivision 8704.51.51, not more than four years old	TS	
8′	704.51.35		for vehicles of national subdivision 8704.51.63, not more than four years old	TS	
8′	704.51.37		for vehicles of national subdivision 8704.51.67, not more than four years old	TS	
		-	Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:		
8	704.51.41		Cargo carrying capacity of less than 800kg, not more than four years old	TS	
8′	704.51.43		Cargo carrying capacity of 800kg or more, not more than four years old	TS	

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		Vehicles with separate bodies for cabin and cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more:		
8704.51.51		Not more than four years old	TS	
		Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg:		
8704.51.61		Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old	TS	
8704.51.63		Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old	TS	
8704.51.65		Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old	TS	
8704.51.67		Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old	TS	
		Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab:		
8704.51.71		Not more than four years old	TS	
		Other:		
8704.51.91		Vehicles with separate bodies for cabin and cargo area, not more than four years old	TS	
8704.51.93		Other not more than four years old	TS	
8704.52		g.v.w. exceeding 5 tonnes :		
		Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks:		
	8704.51.61 8704.51.63 8704.51.65 8704.51.67 8704.51.91 8704.51.93	8704.51.61 8704.51.63 8704.51.65 8704.51.67 8704.51.71 8704.51.91 8704.51.93 8704.52	cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more: 8704.51.51 Not more than four years old Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg: Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab: 8704.51.71 Not more than four years old Other: Vehicles with separate bodies for cabin and cargo area, not more than four years old Other: Vehicles with separate bodies for cabin and cargo area, not more than four years old 70ther: Vehicles with separate bodies for cabin and cargo area, not more than four years old 8704.51.93 Other not more than four years old 70ther not more than four years old	cargo area, cabin been designed for three persons (adults) or less, including the driver with no additional space in the cabin that can be converted for other uses and cargo carrying capacity of 2000 kg or more: 8704.51.51 Not more than four years old Vehicles with separate bodies for cabin and for cargo area, the cabin been designed for 3 persons (adults) or less, including the driver, with no additional space in the cabin that can be converted for other uses, and cargo carrying capacity of less than 2000 kg: Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg, not more than four years old Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, not more than four years old Other Vehicles, Cargo carrying capacity of less than 800kg, not more than four years old Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old Other Vehicles, Cargo carrying capacity of 800kg or more, not more than four years old Other vehicles with separate bodies for cabin and cargo area, cabin been designed for six persons (adults) or less including the driver, with no additional space in the cabin that can be converted for other use, and a cargo carrying capacity of 800 kg or more, but excluding those vehicles with an engine compartment totally protruding to the front of the vehicle from the driving cab: 8704.51.71 Not more than four years old TS 8704.51.91 Vehicles with separate bodies for cabin and cargo area, not more than four years old TS 8704.51.93 Other not more than four years old TS Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated

		8704.52.41		Not more than five years old	TS	
		8704.52.42		More than five years old but not more than ten years old	TS	
				Garbage trucks equipped with waste compacting mechanism:		
		8704.52.51		Not more than five years old	TS	
				Other:		
		8704.52.61		Not more than five years old	TS	
		8704.52.62		More than five years old but not more than ten years old	TS	
			-	Other with only electric motor for propulsion:		
		8704.60.10		Electric auto-trishaws not more than five years old	TS	
				Other electric, not more than five years old		
		8704.60.31		Capacity of motors not exceeding 50kW	TS	
		8704.60.32		Capacity of motors exceeding 50kW, but not exceeding 100kW	TS	
		8704.60.33		Capacity of motors exceeding 100kW, but not exceeding 200kW	TS	
		8704.60.34		Capacity of motors exceeding 200kW	TS	
		8704.90	-	Other:		
		8704.90.10		Not more than five years old	TS	
201	87.05			Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concretemixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).		
		8705.10	-	Crane lorries:		
		8705.10.10		Not more than ten years old		TS
		8705.20	-	Mobile drilling derricks:		
		8705.20.10		Not more than seven years old		TS
		8705.30	-	Fire fighting vehicles:		
		8705.30.10		Not more than seven years old		TS
		8705.40	-	Concrete-mixer lorries:		
		8705.40.10		Not more than ten years old		TS
		8705.90	-	Other:		

		8707.90.30		Other, for the vehicles of sub-heading 8701.20 and the vehicles of heading 87.04, of a g.v.w. exceeding 3,000kg	TS	
		8707.90.20		Other, for the motor vehicles of heading 87.02, for the transport of 25 or more persons including the driver	TS	
		8707.90	-	Other:		
202	87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.		
		8705.90.94		g. v. w. exceeding 4 tonnes, more than seven years old	TS	
		8705.90.93		g. v. w. exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	TS	
		8705.90.91		g. v. w. not exceeding 4 tonnes, not more than seven years old (except Aerial Platform Trucks)	TS	
				Other:		
		8705.90.55		Modified vehicles of heading 87.04, not more than three years old.	TS	
		8705.90.53		Modified vehicles of heading 87.03, not more than three years old.	TS	
		8705.90.51		Modified vehicles of heading 87.02, not more than three years old.	TS	
				Other, modified vehicles of heading 87.02, 87.03 and 87.04:		
		8705.90.47		Other, not more than seven years old	TS	
		8705.90.45		Modified vehicles of heading 87.04, not more than three years old	TS	
		8705.90.43		Modified vehicles of heading 87.03, not more than three years old	TS	
		8705.90.41		Modified vehicles of heading 87.02, not more than three years old	TS	
				Mobile workshops		
		8705.90.31		Not more than ten years old		TS
				Concrete pump trucks :		
		8705.90.21		for extracting sewage water /wastes: Not more than seven years old		TS
				Gully bowzers equipped with suction pumps		

203	87.11			Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.		
		8711.10	-	With internal combustion piston engine of a cylinder capacity not exceeding 50 cc:		
		8711.10.10		Not more than three years old	TS	
		8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:		
		8711.20.10		Exceeding 50 cc but not exceeding 200 cc, not more than three years old	TS	
		8711.20.30		Other, not more than three years old	TS	
		8711.30	-	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:		
		8711.30.10		Exceeding 250 cc but not exceeding 350 cc, not more than three years old	TS	
		8711.30.30		Exceeding 350 cc but not exceeding 450 cc, not more than three years old	TS	
		8711.30.50		Other, not more than three years old	TS	
		8711.40	-	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:		
		8711.40.10		Not more than three years old	TS	
		8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc:		
		8711.50.10		Exceeding 800 cc but not exceeding 1000 cc, not more than three years old	TS	
		8711.50.30		Other, not more than three years old	TS	
		8711.60	-	With electric motor for propulsion:		
		8711.90	-	Other	TS	
204	87.12	8712.00		Bicycles and other cycles (including delivery tricycles), not motorized:		
		8712.00.10		Delivery tricycles	TS	
		8712.00.20		Used bicycle	TS	
205	87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.		

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		8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :	
		8716.10.10		Not more than five years old	TS
		8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :	
		8716.20.10		Not more than five years old	TS
		8716.31		Tanker trailers and tanker semitrailers:	
		8716.31.10		Not more than five years old	TS
		8716.39		Other:	
		8716.39.10		Not more than three years old	TS
		8716.40	-	Other trailers and semi-trailers:	
		8716.40.10		Not more than five years old	TS
		8716.80	-	Other vehicles:	
		8716.80.20		Wheelbarrows	TS
		8716.80.30		Other not more than five years old	TS
		8716.90.10		For wheelbarrows	TS
206	89.01			Cruise ships, excursion boats, ferryboats, cargo ships, barges and similar vessels for the transport of persons or goods.	
		8901.90	-	Other vessels for the transport of goods and	
				other vessels for the transport of both persons and goods:	
		8901.90.90		Other	TS
207	89.02			Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	
				Used:	
		8902.00.11		not more than two years	TS
		8902.00.90		Other	TS
208	89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes	
			-	Inflatable (including rigid hull inflatable) boats :	
		8903.11		Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg:	
		1		Used:	

8903.11.21		not more than two years	TS
8903.11.90		Other	TS
8903.12		Not designed for use with a motor and unladen (net) weight not exceeding 100 kg:	
8903.12.10		Rowing boats for sports	TS
		Other, used:	
8903.12.21		not more than two years	TS
8903.12.90		Other	TS
8903.19		Other:	
8903.19.10		Rowing boats for sports	TS
		Other, used:	
8903.19.21		not more than two years	TS
8903.19.90		Other	TS
	-	Sailboats, other than inflatable, with or without auxiliary motor:	
8903.21		Of a length not exceeding 7.5 m:	
		Used:	
8903.21.11		not more than two years	TS
8903.21.90		Other	TS
8903.22	-	Of a length exceeding 7.5 m but not exceeding 24 m:	
		Used:	
8903.22.11		not more than two years	TS
8903.22.90		Other	TS
8903.23		Of a length exceeding 24 m:	
		Used:	
8903.23.11		not more than two years	TS
8903.23.90		Other	TS
	-	Motorboats, other than inflatable, not including outboard motorboats:	
8903.31		Of a length not exceeding 7.5 m:	
8903.31.10		Personal water craft – such as water scooters	TS
		Used:	
8903.31.21		not more than two years	TS
8903.31.90		Other	TS
8903.32		Of a length exceeding 7.5 m but not exceeding 24 m:	
8903.32.10		Personal water craft – such as water scooters	TS
		Used:	

		8903.32.21		not more than two years	TS
		8903.32.90		Other	TS
		8903.33	903.33 Of a length exceeding 24 m:		
		8903.33.10		Personal water craft – such as water scooters	TS
				Used:	
		8903.33.21		not more than two years	TS
		8903.33.90		Other	TS
			-	Other:	
		8903.93		Of a length not exceeding 7.5 m:	
		8903.93.10		Rowing boats for sports	TS
				Used:	
		8903.93.21		not more than two years	TS
		8903.93.90		Other	TS
		8903.99	-	Other:	
		8903.99.10		Rowing boats for sports:	TS
				Used:	
		8903.99.21		not more than two years	TS
		8903.99.90		Other	TS
209	89.04			Tugs and pusher craft.	
		8904.00.10		Not exceeding a Dead Weight Tonnage of	TS
				500 MT	
		8904.00.90		Other	TS
210	89.05			Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production	
		8905.10	_	platforms. Dredgers	TS
		8905.90	-	Other	TS
	89.06			Other vessels, including warships and lifeboats other than rowing boats.	
211			L		
211		8906.10	-	Warships	TS

212	89.07			Other floating structures (for example, rafts, tanks, coffer-dams, landingstages, buoys and beacons).	
		8907.10	-	Inflatable rafts	TS
		8907.90	-	Other	TS
213	89.08	8908.00		Vessels and other floating structures for breaking up.	TS
214	90.04			Spectacles, goggles and the like, corrective, protective or other.	
		9004.90	-	Other	TS
215	90.05			Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
		9005.10	-	Binoculars	TS
		9005.80	-	Other instruments	TS
216	91.01			Wrist-watches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal.	
			-	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
		9101.11		With mechanical display only	TS
		9101.19		Other:	
		9101.19.90		Other	TS
			-	Other wrist-watches, whether or not incorporating a stop-watch facility:	
		9101.21		With automatic winding	TS
		0101.20		Other	TS
		9101.29			
		9101.29	-	Other:	
		9101.29		Other: Electrically operated	TS

217	91.02			Wrist-watches, pocket-watches and other watches, including stopwatches, other than those of heading 91.01.	
			-	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
		9102.12		With opto-electronic display only	TS
		9102.19		Other	TS
			-	Other wrist-watches, whether or not incorporating a stop-watch facility:	
		9102.21		With automatic winding	TS
			-	Other:	
		9102.91		Electrically operated	TS
		9102.99		Other	TS
218	91.04	9104.00		Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	TS
219	91.05			Other clocks.	
			-	Alarm clocks:	
		9105.11		Electrically operated	TS
		9105.19		Other	TS
			-	Wall clocks:	
		9105.21		Electrically operated	TS
		9105.29		Other	TS
220	91.06			Time of day recording apparatus and apparatus for measuring, recording or therwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, timeregisters, timerecorders).	
		9106.10	_	Time-registers; time-recorders	TS
		9106.90	-	Other	TS
221	92.01			Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	
		9201.10	-	upright pianos	TS

		9201.20	-	Grand pianos	TS
		9201.90	-	Other	TS
222	92.02			Other string musical instruments (for example, guitars, violins, harps).	
		9202.10	-	Played with a bow	TS
		9202.90	-	Other	TS
223	92.05			Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs	
		9205.10	-	Brass-wind instruments	TS
		9205.90	-	Other	TS
224	92.06	9206.00		Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	TS
225	92.07			Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	
		9207.10	-	Keyboard instruments, other than accordions	TS
		9207.90	-	Other	TS
226	92.08			Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	
		9208.90	-	Other	TS
227	94.01			Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
		9401.10	-	Seats of a kind used for aircraft:	
		9401.10.90		Other	TS

		9403.30.90		Other	TS	
		9403.30	-	Wooden furniture of a kind used in offices:		
		9403.10.90		Other		TS
			-	Metal furniture of a kind used in offices :		
228	94.03			Other furniture and parts thereof.		
				cots)		
		9401.80.90		Other (except kid's items - car seats, baby	TS	
		9401.80	-	Other seats:		
		9401.79.90		Other	TS	
		9401.79		Other:		
		9401.71.90		Other		TS
				Upholstered:		
			-	Other seats, with metal frames:		
		9401.69.90		Other	TS	
		9401.69		Other		
		9401.61.90		Other	TS	
		9401.61		Upholstered:		
			-	Other seats, with wooden frames:		
		9401.59.90		Other	TS	
		9401.59		Other:		
		9401.53.90		Other	TS	
		9401.53		Of rattan:		
		9401.52.90		Other	TS	
		9401.52		Of bamboo:		
			-	materials:		
		9401.49.90		Other Seats of cane, osier, bamboo or similar	TS	
+		9401.49		Other:	тс	
		9401.41.90		Other .	TS	
+		9401.41		Of wood:	TS	
		0.401.41	-	equipment, convertible into beds:	TDC .	
				Seats other than garden seats or camping		
		9401.39.90		Other		TS
		9401.39		Other:		
		9401.31.90		Other		TS
		9401.31		Of wood:		
			-	Swivel seats with variable height adjustment:		

		9403.40	-	Wooden furniture of a kind used in the kitchen:		
		9403.40.90		Other	TS	
		9403.50	-	Wooden furniture of a kind used in the bedroom:		
		9403.50.90		Other	TS	
		9403.60	-	Other wooden furniture:		
		9403.60.90		Other	TS	
		9403.70	-	Furniture of plastics:		
		9403.70.90		Other	TS	
			-	Furniture of other materials, including cane, osier, bamboo or similar materials:		
		9403.82		Of Bamboo:		
		9403.82.90		Other	TS	
		9403.83		Of rattan:		
		9403.83.90		Other	TS	
		9403.89		Other:		
		9403.89.90		Other	TS	
			-	Parts:		
				Of wood		
		9403.91.90		Other		TS
		9403.99		Other:		
		9403.99.90		Other		TS
229	94.04			Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		
		9404.10	-	Mattress supports:		
		9404.10.90		Other	TS	
			-	Mattresses:		
		9404.21		Of cellular rubber or plastics, whether or not covered:		
		9404.21.90		Other	TS	
		9404.29		Of other materials:		
		9404.29.20		unused coir pads or mattress for bedding, above 60 mm in thickness	TS	

		9404.29.90		Other (except baby cots and kids' mattresses)	TS	
		9404.40	-	Quilts, bedspreds, eiderdowns and duvets (comforters)		
		9404.40.90		Other	TS	
		9404.90	-	Other:		
		9404.90.90		Other	TS	
230	94.05			Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		
			-	Lighting strings of a kind used for Christmas trees :		
		9405.31		Designed for use solely with light-emitting diode (LED) light sources		TS
		9405.39		Other		TS
			-	Parts:		
		9405.92		Of plastics		TS
		9405.99		Other:		
		9405.99.10		Of chandeliers or electroliers		TS
		9405.99.90		Other		TS
231	94.06			Prefabricated buildings.		
	<i>></i>	9406.10		Of wood		TS
232	95.03			Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced size ("scale") models and similar recreational models, working or not; puzzles of all kinds.		

		9503.00.70		Other electric trains, including tracks, signals and other accessories therefor; reduced-size ("scale") model assembly kits, whether or not working models; construction sets and constructional toys; toy musical instruments and apparatus; puzzles; toys, put up in sets or outfits; toys and models, incorporating a motor	TS
233	95.04			Video game consoles and machines, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling equipment, amusement machines operated by coins, bank notes, bank cards, tokens or by any other means of payment.	
		9504.20	-	Articles and accessories for billiards of all kinds	TS
		9504.40	-	Playing cards	TS
		9504.50	-	Video game consoles and machines, other than those of subheading 9504.30	TS
		9504.90	-	Other:	
		9504.90.90		Other	TS
234	95.05			Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
		9505.10	_	Articles for Christmas festivities	TS
		9505.90	-	Other (Except Lanterns/ Vesak Lanterns)	TS
235	95.08			Travelling circuses and travelling menageries; amusement park rides and water park amusements; fairground amusements, including shooting galleries; travelling theatres.	
			-	Amusement park rides and water park amusements :	
		9508.21		Roller coasters	TS
		9508.22		Carousels, swings and roundabouts	TS
		9508.23		Dodge'em cars	TS
		9508.24		Motion simulators and moving theatres	TS

237	96.04	9604.00		Hand sieves and hand riddles.		TS
		7003.70.70		Outer.	10	
		9603.90.10		as "liquid shoe-polish applicators" Other:	TS TS	
				Squeegees with inbuilt control valve, for use		
		9603.90	_	Other:		
		9603.40	-	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers		TS
		9603.29		Other	TS	
		9603.21		Tooth brushes, including dental-plate brushes	TS	
			-	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
		9603.10.70		Brushes made of other fibre	TS	
		9603.10.60		Other brushes made of coconut fibre	TS	
		9603.10.50		Tawashi brushes made of coir fibre mixed with artificial fibre	TS	
		9603.10.30		Tawashi brushes made of 100% coconut fibre	TS	
		9603.10.20		Brooms made of other fibre	TS	
		9603.10.10		Brooms made of coconut fibre	TS	
		9603.10	-	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:		
236	96.03			Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		
		9508.40	-	Travelling theatres		TS
		9508.30	-	Fairground amusements		TS
		9508.29		Other		TS
		9508.26		Water park amusements		TS
		9508.25		Water rides		TS

238	96.05	9605.00		Travel sets for personal toilet, sewing or shoe or clothes cleaning.	TS
239	96.13			Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
		9613.10	-	Pocket lighters, gas fuelled, non-refillable	TS
		9613.20	-	Pocket lighters, gas fuelled, refillable	TS
		9613.90	-	Parts	TS
240	96.15			Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.	
		0.11.7.11	-	Combs, hair-slides and the like :	T
		9615.11		Of hard rubber or plastics	TS
		9615.19		Other	TS
		9615.90	-	Other	TS
241	96.17			Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners.	
		9617.00.90		Other	TS
242	96.18	9618.00		Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	TS
243	96.20	9620.00		Monopods, bipods, tripods and similar articles.	TS

Schedule II

	Description	Fee (Rs.)	Method of charging
1	Documentation Fee	2,000.00	Per Invoice