

Gazette Extraordinary
No. 2312/77
Dated January 01, 2023

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) 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 01, 2023.

REGULATIONS

1. These Regulations may be cited as the “**Special Import License Regulations No. 01 of 2023**”.
2. The **Schedule I** of the Special Import License Regulations published in the Gazette Extraordinary No. 2044/40 dated November 09, 2017 and as amended from time to time and as last amended by the Imports and Exports (Control) Regulations No. 23 of 2022, published in the Gazette Extraordinary No. 2309/40 dated December 09, 2022, is hereby repealed and the Schedule I of this Gazette shall be inserted instead. Accordingly, Schedule I of this gazette shall be read as the Schedule I of the Special Import License and Payment Regulations, No. 1 of 2011, published in the Gazette Extraordinary No. 1739/3 dated January 02, 2012, as amended.
3. No person shall import into Sri Lanka the goods specified in the **Schedule IV** from any Country.

4. These Regulations shall also apply to the business entities established under the Board of Investment Law No. 4 of 1978 and subject to the Commercial Hub Regulation No. 01 of 2019 published in the Gazette (Extraordinary) No. 2152/35 dated December 05, 2019 issued under the Financial Act No.12 of 2012 and No.12 of 2013 as amended.

5. Licensed banks shall not;

- i. establish Letter of Credit (LC) or,
- ii. process any payment or,
- iii. release shipping documents

relating to importation of any goods which are subject to Import Control License as specified in the **Schedule I** of this Gazette, without a valid Import Control License, obtained from the Controller General of Imports and Exports.

6. Importation of goods, classified under the **HS Codes of 8711.60.10 and 8712.00.90** shall be permitted under Letter of Credit (LC) or Document against Acceptance (DA) payment terms subject to a minimum of 180 days credit facility, with valid Import Control License (ICL), obtained from the Controller General of Imports and Exports.

7. a) Importation of goods, classified under the **HS Codes of 8807.10, 8807.20, 8807.30 and 8807.90**, listed out in the **Schedule I** of this Gazette, **by any Approved International Airline Operators for the purpose of Repairs/Maintenance of Aircrafts within the approved Customs Bonded Area**, on the recommendation of the Chairman or Director General of the Civil Aviation Authority of Sri Lanka, shall be exempted from the Imports Control License (ICL) requirement.

b) The recommendation of the Civil Aviation Authority, as specified in the Regulation No. 7 (a), shall be submitted to;

- a. the Sri Lanka Customs for Customs clearing purpose, and
- b. their licensed bank to release shipping documents and/or establish Letter of Credit (LC) and for effect the payment.

Schedule I

	<i>Column I</i> HS Heading	<i>Column II</i> HS Code		<i>Column III</i> Description	<i>Column IV</i> Import Control License (ICL)
1	01.02			Live bovine animals.	
			-	Cattle :	
		0102.21	--	Pure-bred breeding animals	L
		0102.29	--	Other	L
			-	Buffalo :	
		0102.31	--	Pure-bred breeding animals	L
		0102.39	--	Other	L
		0102.90	-	Other	L
2	01.03			Live Swine.	
		0103.10	-	Pure-bred breeding animals	L
			-	Other :	
		0103.91	--	Weighing less than 50 kg	L
		0103.92	--	Weighing 50 kg or more	L
3	01.04			Live sheep and goats.	
		0104.10	-	Sheep :	
		0104.10.10	---	Pure-bred breeding animals	L
		0104.10.90	---	Other	L
		0104.20	-	Goats :	
		0104.20.10	---	Pure-bred breeding animals	L
		0104.20.90	---	Other	L
4	01.06			Other live animals.	
			-	Mammals :	
		0106.11	--	Primates	L
		0106.12	--	Whales, dolphins and porpoises (Mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	L
		0106.13	--	Camels and other camelids (<i>Camelidae</i>)	L
		0106.14	--	Rabbits and hares	L
		0106.19	--	Other :	

		0106.19.90	---	Other	L
		0106.20	-	Reptiles (including snakes and turtles) :	L
			-	Birds :	
		0106.31	--	Birds of prey :	L
		0106.32	--	Psittaciformes (including parrots, parakeets, macaws and cockatoos) :	L
		0106.33	--	Ostriches; emus (<i>Dromaius novaehollandiae</i>)	L
		0106.39	--	Other :	L
		0106.90	-	Other :	L
5	02.01			Meat of bovine animals, fresh or chilled.	
		0201.10	-	Carcasses and half-carcasses	L
		0201.20	-	Other cuts with bone in	L
		0201.30	-	Boneless	L
6	02.02			Meat of bovine animals, Frozen.	
		0202.10	-	Carcasses and half-carcasses	L
		0202.20	-	Other cuts with bone in	L
		0202.30	-	Boneless	L
7	02.04			Meat of sheep or goats, fresh, chilled or frozen.	
		0204.10	-	Carcasses and half-carcasses of lamb, fresh or chilled	L
			-	Other meat of sheep, fresh or chilled :	
		0204.21	--	Carcasses and half-carcasses	L
		0204.22	--	Other cuts with bone in	L
		0204.23	--	Boneless	L
		0204.30	-	Carcasses and half-carcasses of lamb, frozen	L
			-	Other meat of sheep, frozen :	
		0204.41	--	Carcasses and half-carcasses	L
		0204.42	--	Other cuts with bone in	L
		0204.43	--	Boneless	L
		0204.50	-	Meat of goats	L
8	02.06			Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh chilled or frozen.	
		0206.10	-	Of bovine animals, fresh or chilled	L

			-	Of bovine animals, frozen :	
		0206.21	--	Tongues	L
		0206.22	--	Livers	L
		0206.29	--	Other	L
		0206.30	-	Of swine, fresh or chilled	L
			-	Of swine, frozen :	
		0206.41	--	Livers	L
		0206.49	--	Other	L
		0206.80	-	Other, fresh or chilled	L
		0206.90	-	Other, frozen	L
9	02.08			Other meat and edible meat offal, fresh , chilled or frozen.	
		0208.30	-	Of primates	L
		0208.40	-	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	L
		0208.50	-	Of reptiles (including snakes and turtles)	L
		0208.60	-	Of camels and other camelids (<i>Camelidae</i>)	L
		0208.90	-	Other :	
		0208.90.90	---	Other	L
10	02.10			Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
		0210.20	-	Meat of bovine animals	L
			-	Other, including edible flours and meals of meat or meat offal :	
		0210.91	--	Of primates	L
		0210.92	--	Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	L
		0210.93	--	Of reptiles (including snakes and turtles)	L
		0210.99	--	Other	L

11	03.03			Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	
			-	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger spp.</i>), seerfishes (<i>Scomberomorus spp.</i>), jack and horse mackerel (<i>Trachurus spp.</i>), jacks, crevalles (<i>Caranx spp.</i>), cobia (<i>Rachycentron canadum</i>), Silver pomfrets (<i>Pampus spp.</i>), Pacific saury (<i>Cololabis saira</i>), Scads (<i>Decapterus spp.</i>), Capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda spp.</i>), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99:	
		0303.54	--	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	L
12	04.08			Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
			-	Egg yolks :	
		0408.11	--	Dried	L
			-	Other :	
		0408.91.00	--	Dried	L
13	05.01			Human hair, un worked, whether or not washed or scoured; waste of human hair.	
		0501.00.10	---	Waste human hair	L

14	05.04	0504.00		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	L
15	05.06			Bones and horn-cores, un worked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	
		0506.10	-	Ossein and bones treated with acid :	
		0506.10.10	---	Waste	L
		0506.10.90	---	Other	L
		0506.90	-	Other :	
		0506.90.10	---	Waste	L
		0506.90.90	---	Other	L
16	05.10			Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	
		0510.00.10	---	Ambergris	L
		0510.00.90	---	Other	L
17	05.11			Animal products not elsewhere specified or included; dead animals of chapter 1 or 3, unfit for human consumption.	
			-	Other :	
		0511.91	--	Product of fish or crustaceans, mollusks or other aquatic invertebrates; dead animals of chapter 3 :	
		0511.91.10	---	Fish waste	L
		0511.91.40	---	Cuttlefish, squid and milkfish (chano) in small sizes, unfit for human consumption and certified by the Ministry of Fisheries & Aquatic Resources Development for use as fishing baits	L
		0511.91.90	---	Other	L
		511.99	--	Other :	

		0511.99.10	---	Fellmongery waste	L
		0511.99.40	---	Embryos	L
		0511.99.70	---	Operculum of chicoreas ramosus (Nakla or operculum of murex)	L
		0511.99.90	---	Other	L
18	07.13			Dried leguminous vegetables, shelled, whether or not skinned or split.	
			---	Black gram :	
		0713.31.22	----	Split	L
		0713.31.29	----	Other	L
19	08.01			Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled	
			-	Cashew nuts :	
		0801.31.10	---	Fresh	L
		0801.31.90	---	Other	L
20	08.02			Other nuts, fresh or dried, whether or not shelled or peeled.	
		802.80	-	Areca nuts :	
		0802.80.10	---	Fresh (not shelled or peeled)	L
		0802.80.90	---	Other	L
21	08.13			Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
		0813.40	-	Other fruit :	
		0813.40.10	---	Tamarind	L
22	09.02			Tea, whether or not flavored.	
		902.10	-	Green tea (not fermented) in immediate packing of a content not exceeding 3 kg :	
			---	In immediate packing of a content not exceeding 4g :	
		0902.10.13	----	Other, flavored	L
		0902.10.19	----	Other	L
			---	In immediate packing of a content exceeding 4g, but not exceeding 1kg :	
		0902.10.23	----	Other, flavored	L

		0902.10.29	----	Other	L
			---	In immediate packing of content exceeding 1 kg, but not exceeding 3kg :	
		0902.10.33	----	Other, flavored	L
		0902.10.39	----	Other	L
		902.20	-	Other green tea (not fermented):	
			---	In immediate packing of a content exceeding 3kg, but not exceeding 5kg :	
		0902.20.13	----	Other, flavored	L
		0902.20.19	----	Other	L
			---	In immediate packing of a content exceeding 5kg, but not exceeding 10kg :	
		0902.20.23	----	Other, flavored	L
		0902.20.29	----	Other	L
			---	Other :	
		0902.20.93	----	Other, flavored	L
		0902.20.99	----	Other	L
		0902.30	-	Black tea (fermented) and partly fermented tea, in immediate packing of a content not exceeding 3kg:	
			---	In immediate packing of a content not exceeding 4g:	
		0902.30.13	----	Other, flavored	L
		0902.30.19	----	Other	L
			---	In immediate packing of a content exceeding 4g, but not exceeding 1kg :	
		0902.30.23	----	Other, flavored	L
		0902.30.29	----	Other	L
			---	In immediate packing of a content exceeding 1kg, but not exceeding 3kg :	
		0902.30.33	----	Other, flavored	L
		0902.30.39	----	Other	L
		0902.40	-	Other black tea (fermented) and other partly fermented tea	
			---	In immediate packing of a content exceeding 3kg, but not exceeding 5kg :	
		0902.40.13	----	Other, flavored	L
		0902.40.19	----	Other	L
			---	In immediate packing of a content exceeding 5kg, but not exceeding 10kg :	

		0902.40.23	----	Other, flavored	L
		0902.40.29	----	Other	L
			---	Other :	
		0902.40.93	----	Other, flavored	L
		0902.40.99	----	Other	L
23	09.04			Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
			-	Pepper :	
		0904.11	--	Neither crushed nor ground :	
			---	Light Berries of pepper with a density not exceeding 450grams per litre :	
		0904.11.11	----	Organic	L
		0904.11.19	----	Other	L
		0904.11.20	---	Matured Berries of pepper with a density exceeding 450grams per litre	L
		0904.11.30	---	Other, white	L
		0904.11.90	---	Other	L
		0904.12	--	Crushed or ground :	
		0904.12.10	---	Crushed	L
		0904.12.20	---	Ground	L
24	09.06			Cinnamon and cinnamon-tree flowers.	
			-	Neither crushed nor ground :	
		0906.11	--	Cinnamon (<i>Cinnamomumzeylanicum</i> Blume):	
			---	Organic	
		0906.11.11	----	Quills cut, in retail packs of 1 kg or less and packed in cases	L
		0906.11.12	----	Other quills	L
		0906.11.13	----	Quillings	L
		0906.11.14	----	Featherings	L
		0906.11.15	----	Chips	L
		0906.11.19	----	Other	L
			---	Other :	
		0906.11.91	----	Quills cut, in retail packs of 1 kg or less and packed in cases	L
		0906.11.92	----	Other quills	L
		0906.11.93	----	Quillings	L

		0906.11.94	----	Featherings	L
		0906.11.95	----	Chips	L
		0906.11.99	----	Other	L
		0906.19	--	Other	L
		0906.20	-	Crushed or ground :	
		0906.20.10	---	Cinnamon (<i>Cinnamomumzeylanicum</i> <i>Blume</i>) crushed	L
		0906.20.20	---	Cinnamon (<i>Cinnamomumzeylanicum</i> <i>Blume</i>) ground	L
		0906.20.90	---	Other	L
25	09.07			Cloves (whole fruit, cloves and stems).	
		0907.10	-	Neither crushed nor ground :	
			---	Organic :	
		0907.10.11	----	Whole fruit	L
		0907.10.12	----	Cloves	L
		0907.10.13	----	Stems	L
			---	Other :	
		0907.10.91	----	Whole fruit	L
		0907.10.92	----	Cloves	L
		0907.10.93	----	Stems	L
		0907.20	-	Crushed or ground	L
26	09.08			Nutmeg, mace and cardamoms.	
			-	Nutmeg:	
		0908.11	--	Neither crushed nor ground :	
			---	Organic:	
		0908.11.11	----	Wormy and Punky	L
		0908.11.19	----	Other	L
			---	Other :	
		0908.11.91	----	Wormy and Punky	L
		0908.11.99	----	Other	L
		0908.12	--	Crushed or ground :	
		0908.12.10	---	Broken	L
		0908.12.90	---	Other	L
			-	Mace:	
		0908.21	--	Neither crushed nor ground	L
		0908.22	--	Crushed or ground	L
			-	Cardamoms:	

		0908.31	--	Neither crushed nor ground	L
		0908.32	--	Crushed or ground	L
27	09.10			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
			-	Ginger :	
		0910.11	--	Neither crushed nor ground :	
		0910.11.10	---	Dried	L
		0910.11.90	---	Other	L
		0910.12	--	Crushed or ground	L
		0910.30	-	Turmeric (curcuma) :	
		0910.30.10	---	Neither crushed nor ground	L
		0910.30.90	---	Other	L
28	10.05			Maize (corn).	
		1005.10	-	Seed	L
		1005.90	-	Other	L
29	10.06			Rice.	
		1006.10	-	Rice in the husk (paddy or rough)	L
			---	Raw Rice	
		1006.30.19	----	Other	L
			---	Parboiled Rice	
		1006.30.29	----	Other	L
30	10.07			Grain sorghum	
		1007.90	-	Other	L
31	12.13			Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets :	
		1213.00.10	---	Waste straw	L
32	15.02			Fats of bovine animals, sheep or goats, other than those of heading 15.03 :	
		1502.10	-	Tallow	L
		1502.90	-	Other	L

33	15.03	1503.00		Lard stearin, lard oil, oleosterarin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	L
34	15.11			Palm oil and its fractions, whether or not refined, but not chemically modified.	
		1511.90	-	Other :	
		1511.90.10	---	Serial fractions at room temperature (palm stearin)	L
		1511.90.30	---	Crude palm olein	L
		1511.90.90	---	ther (refined bleached and deodorized (RBD) palm olein only)	L
35	15.22	1522.00		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	L
36	16.01	1601.00		Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products.	L
37	16.02			Other prepared or preserved meat, meat offal, blood or insects.	
		1602.10	-	Homogenized preparations	L
		1602.20	-	Of liver of any animal	L
			-	Of poultry of heading 01.05 :	
		1602.39	--	Other	L
			-	Of swine :	
		1602.49	--	Other , including mixtures	L
		1602.50	-	Of bovine animals	L
		1602.90	-	Other, including preparations of blood of any animal	L
38	16.03	1603.00		Extracts and juices of meat, fish or crustaceans, mollusks or other aquatic invertebrates	L
39	16.04			Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	

			-	Fish, whole or in pieces, but not minced :	
		1604.11	--	Salmon	L
		1604.12	--	Herrings	L
		1604.13	--	Sardines, sardinella and brisling or sprats	L
		1604.14	--	Tunas, skipjack tuna and bonito (<i>Sarda spp.</i>)	L
		1604.15	--	Mackerel	L
		1604.16	--	Anchovies	L
		1604.17	--	Eels	L
		1604.19	--	Other	L
		1604.20	-	Other prepared or preserved fish	L
40	17.01			Cane or beet sugar and chemically pure sucrose, in solid form.	
			-	Raw sugar not containing added flavouring or colouring matter :	
		1701.12	--	Beet sugar	
		1701.12.10	---	Having polarimeter reading of more than or equal to 99 ⁰ and less than 99.5 ⁰	L
		1701.12.90	---	Other, having polarimeter reading less than 99 ⁰	L
		1701.13	--	Cane sugar specified in Subheading Note 2 to this Chapter	L
		1701.14	--	Other cane sugar	
		1701.14.10	---	Having polarimeter reading of more than or equal to 99 ⁰ and less than 99.5 ⁰	L
		1701.14.90	---	Other, having polarimeter reading less than 99 ⁰	L
			-	Other :	
		1701.91	--	Containing added flavouring or colouring matter :	
		1701.91.30	---	Having polarimeter reading of more than or equal to 99 ⁰ and less than 99.5 ⁰	L
		1701.91.90	---	Having polarimeter reading less than 99 ⁰	L
		1701.99	--	Other :	

		1701.99.90	---	Other	L
41	17.03			Molasses resulting from the extraction or refining of sugar.	
		1703.10	-	Cane molasses	L
		1703.90	-	Other	L
42	18.02	1802.00		Cocoa shells, husks, skins and other cocoa waste.	L
43	21.04			Soups and broths and preparations therefore; homogenized composite food preparations.	
		2104.10	-	Soups and broths and preparations therefore	L
		2104.20	-	Homogenized composite food preparations	L
44	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.	
			-	Other :	
		2202.99.20	---	Beverages approved as drugs by National Medicine Regulatory Authority (NMRA)	L
		2202.99.30	---	Beverages put up for retail sales as "Energy Drinks"	L
45	22.07			Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
		2207.10	-	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	L
		2207.20	-	Ethyl alcohol and other spirits, denatured, of any strength :	
		2207.20.10	---	Spirits denatured in accordance with regulations framed under the Excise Ordinance	L
		2207.20.20	---	Spirits citronella imported for testing citronella oil; industrial spirits imported for de-icing aircraft	L

		2207.20.90	---	Other	L
46	23.01			Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, mollusks or other aquatic invertebrates, unfit for human consumption; greaves.	
		2301.10	-	Flours, meals and pellets, of meat or meat offal; greaves	L
47	23.07	2307.00		Wine lees; argol:	
		2307.00.10	---	Wine lees	L
		2307.00.20	---	Argol	L
48	23.09			Preparation of a kind used in animal feeding.	
		2309.10	-	Dog or cat food, put up for retail sale	L
		2309.90	-	Other :	
		2309.90.30	---	Poultry feed	L
		2309.90.90	---	Other	L
49	25.01	2501.00		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	L
50	25.04			Natural graphite.	
		2504.10	-	In power or in flakes :	
		2504.10.10	---	Waste	L
		2504.90	-	Other :	
		2504.90.10	---	Waste	L
51	25.05			Natural sands of all kinds, whether or not coloured, other than metal bearing sands of Chapter 26.	
		2505.10	-	Silica sands and quartz sands :	
		2505.10.10	---	Waste	L

52	25.14			Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :	
		2514.00.10	---	Waste	L
53	25.24			Asbestos.	
		2524.90	-	Other	
		2524.90.20	---	Chrysotile	L
		2524.90.90	---	Other	L
54	25.25			Mica, including splitting; mica waste.	
		2525.30	-	Mica waste	L
55	25.29			Feldspar; leucite, nepheline and nepheline syenite; fluorspar.	
		2529.10	-	Feldspar :	
		2529.10.10	---	Waste	L
			-	Fluorspar :	
		2529.21	--	Containing by weight 97% or less of calcium fluoride :	
		2529.21.10	---	Waste	L
		2529.30	-	Leucite; nepheline and nepheline syenite :	
		2529.30.10	---	Waste	L
56	25.30			Mineral substances not elsewhere specified or included.	
		02530.90	-	Other :	
		2530.90.10	---	Natural arsenic sulphides	L
		2530.90.20	---	Broken concrete	L
57	26.12			Uranium or thorium ores and concentrates.	
		2612.10	-	Uranium ores and concentrates	L
		2612.20	-	Thorium ores and concentrates	L
58	26.18	2618.00		Granulated slag (slag sand) from the manufacturer of iron or steel.	L

59	26.19	2619.00		Slag, dross (other than granulated slag), scalings and other waste from the manufacturer of iron or steel.	L
60	26.20			Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.	
			-	Containing mainly zinc :	
		2620.11	--	Hard zinc spelter	L
		2620.19	--	Other	L
			-	Containing mainly lead :	
		2620.29	--	Other	L
		2620.30	-	Containing mainly copper	L
		2620.40	-	Containing mainly aluminium	L
			-	Other :	
		2620.99	--	Other :	
		2620.99.10	---	Tantalum-bearing tin slag with less than 0.5% tin	L
		2620.99.20	---	Slag from zinc production, chemically stabilized having a high iron content (above 20%) and processed according to industrial specifications	L
		2620.99.30	---	Spent catalysts containing transition metals and rare earth metals	L
		2620.99.90	---	Other	L
61	26.21			Other slag and ash, including seaweed ash (kelp): ash and residues from the incineration of municipal waste.	
		2621.10	-	Ash and residues from the incineration of municipal waste	L
		2621.90	-	Other :	
		2621.90.10	---	Coal-fired power plant fly-ash	L
		2621.90.90	---	Other	L

62	27.10			Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
			-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils :	
		2710.12	--	Light oils and preparations	
		2710.12.10	---	Aviation spirit	L
		2710.12.20	---	Petrol :	
		2710.12.21	----	Petrol having Octane number of 92	L
		2710.12.22	----	Petrol having Octane number of 95	L
		2710.12.29	----	Other	L
		2710.12.30	---	Motor spirit other than petrol	L
		2710.12.40	---	Spirit type jet fuel	L
		2710.12.90	---	Other	L
		2710.19	--	Other	
		2710.19.10	---	Kerosene other than kerosene type jet fuel	L
		2710.19.20	---	Kerosene type jet fuel	L
		2710.19.30	---	Other medium oils and preparations	L
		2710.19.40	---	Gas oil / Diesel :	
		2710.19.41	----	Super Diesel that contains sulphur not exceeding 10 mg/kg (ppm)	L
		2710.19.42	----	Other Diesel that contains sulphur exceeding 10 mg/kg (ppm) but not exceeding 500mg/ kg (ppm)	L
		2710.19.49	----	Other	L
		2710.19.60	---	Fuel oil	L
		2710.19.70	---	Lubricating oils (base-oils) for the preparation of lubricants	L
		2710.19.80	---	Lubricants	L

		2710.19.90	---	Other	L
			-	Waste oils :	
		2710.99	--	Other	L
63	27.11			Petroleum gases and other gaseous hydrocarbons.	
			-	Liquefied :	
		2711.11	--	Natural gas	L
		2711.12	--	Propane	L
		2711.13	--	Butanes	L
		2711.14	--	Ethylene, Propylene, Butylenes and Butadiene	L
		2711.19	--	Other :	
		2711.19.10	---	Liquefied petroleum gas	L
		2711.19.90	---	Other	L
			-	In gaseous state :	
		2711.21	--	Natural gas	L
		2711.29	--	Other	L
64	27.13			Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
			-	Petroleum coke :	
		2713.20	-	Petroleum bitumen	L
65	28.04			Hydrogen, rare gases and other non-metals.	
			-	Rare gases :	
		2804.50	-	Boron; tellurium :	
		2804.50.10	---	Tellurium waste and scrap	L
		2804.70	-	Phosphorus	L
		2804.80	-	Arsenic	L
		2804.90	-	Selenium :	
		2804.90.10	---	Waste and scrap	L
66	28.05			Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed; mercury.	
			-	Alkali or alkaline-earth metals :	

		2805.30	-	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed :	
		2805.30.10	---	Waste and scrap of rare-earth metals	L
67	28.06			Hydrogen chloride (hydrochloric acid); chloro sulphuric acid.	
		2806.10	-	Hydrogen chloride (hydrochloric acid)	L
68	28.07	2807.00		Sulphuric acid; oleum.	L
69	28.11			Other inorganic acids and other inorganic oxygen compounds of non-metals.	
			-	Other inorganic acids :	
		2811.12	--	Hydrogen cyanide (hydrocyanic acid)	L
70	28.12			Halides and halide oxides of non-metals.	
			-	Chlorides and chloride oxides :	
		2812.11	--	Carbonyl dichloride (Phosgene)	L
		2812.12	--	Phosphorus oxychloride	L
		2812.13	--	Phosphorus trichloride	L
		2812.14	--	Phosphorus pentachloride	L
		2812.15	--	Sulphur monochloride	L
		2812.16	--	Sulphur dichloride	L
		2812.17	--	Thionyl chloride	L
71	28.25			Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
		2825.10	-	Hydrazine and hydroxylamine and their inorganic salts	L
72	28.29			Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
			-	Chlorates :	
		2829.11	--	Of sodium	L
		2829.19	--	Other	L
		2829.90	-	Other	L

73	28.34			Nitrites; nitrates.	
		2834.10	-	Nitrites	L
			-	Nitrates :	
		2834.21	--	Of potassium	L
		2834.29	--	Other :	
		2834.29.90	---	Other	L
74	28.41			Salts of oxometallic or peroxometallic acids.	
			-	Manganites, manganates and permanganates :	
		2841.61	--	Potassium permanganates	L
75	28.42			Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	
		2842.90	-	Other :	
		2842.90.30	---	Fulminates, cyanates and thiocyanates	L
76	28.43			Colloidal precious metals; inorganic or organic compounds or precious metals, whether or not chemically defined; amalgams of precious metals.	
		2843.30	-	Gold compounds	L
77	28.44			Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
		2844.10	-	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	L
		2844.20	-	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions(including cermets), ceramic products and mixtures containing uranium enriched in U 235 , plutonium or compounds of these products	L

		2844.30	-	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	L
		2844.40	-	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues :	
		2844.41	--	Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds.	L
		2844.42	--	Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium- 243, curium-244, einsteinium-253, einsteinium- 254, gadolinium-148, polonium-208, polonium- 209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds	L
		2844.43	--	Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds.	L
		2844.44	--	Radioactive residues.	L
		2844.50	-	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	L
78	28.45			Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
		2845.10	-	Heavy water (deuterium oxide)	L
		2845.90	-	Other	L

79	28.50	2850.00		Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	L
80	28.52			Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	
		2852.10	-	Chemically defined	L
		2852.90	-	Other	L
81	28.53			Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	
		2853.10	-	Cyanogen chloride (Chlorcyan)	L
82	29.02			Cyclic hydrocarbons.	
		2902.30	-	Toluene	L
83	29.03			Halogenated derivatives of hydrocarbons.	
			-	Saturated fluorinated derivatives of acyclic hydrocarbons:	
		2903.41	--	Trifluoromethane (HFC-23)	L
		2903.42	--	Difluoromethane (HFC - 32)	L
		2903.43	--	Fluoromethane (HFC -41), 1,2-difluoroethane (HFC -152) and 1,1-difluoroethane (HFC - 152a)	L
		2903.44	--	Pentafluoroethane (HFC -125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC -143)	L
		2903.45	--	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2- tetrafluoroethane (HFC-134)	L

		2903.46	--	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane (HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	L
		2903.47	--	1,1,1,3,3-Pentafluoropropane(HFC-245fa) and 1,1,2,2,3-pentafluoropropane(HFC-245ca)	L
		2903.48	--	1,1,1,3,3-Pentafluorobutane(HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane(HFC-43-10mee)	L
		2903.49	--	Other	
		2903.49.10	---	Fluoroethane (HFC-161)	L
		2903.49.90	---	Other	L
			-	Brominated or iodinated derivatives of acyclic hydrocarbons:	
		2903.61	--	Methyl bromide (bromomethane)	L
		2903.62	--	Ethylene dibromide (ISO) (1,2-dibromoethane)	L
		2903.69	--	Other	L
			-	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons :	
		2903.71	--	Chloro-difluoro-methane	L
		2903.72	--	Dichloro-trifluoro-ethane	L
		2903.73	--	Dichloro-fluoro-ethane	L
		2903.74	--	Chloro-difluoro-ethane	L
		2903.75	--	Dichloro-pentafluoro-propane	L
		2903.77	--	Other, perhalogenated only with fluorine and chlorine	
			---	Methane perhalogenated only with fluorine and chlorine	
		2903.77.11	----	Chloro-fluoro-methane	L
		2903.77.13	----	Dichloro-fluoro-methane	L
			---	Ethane perhalogenated with one or two chlorine atoms respectively, and one or more fluorine atoms :	
		2903.77.21	----	Chloro- fluoro-ethane	L
		2903.77.22	----	Chloro-trifluoro-ethane	L
		2903.77.23	----	Chloro-tetrafluoro-ethane	L
		2903.77.25	----	Dichloro-difluoro-ethane	L

			---	Ethane perhalogenated with three or more chlorine atoms respectively, and one or more fluorine atoms :	
		2903.77.31	----	Trichloro-fluoro-ethane	L
		2903.77.32	----	Trichloro- difluoro-ethane	L
		2903.77.34	----	Tetrachloro-fluoro-ethane	L
			---	Propane perhalogenated only with one chlorine atom and one or more fluorine atoms :	
		2903.77.41	----	Chloro-fluoro-propane	L
		2903.77.42	----	Chloro-difluoro-propane	L
		2903.77.43	----	Chloro-trifluoro-propane	L
		2903.77.44	----	Chloro-tetrafluoro-propane	L
		2903.77.45	----	Chloro-pentafluoro-propane	L
		2903.77.46	----	Chloro-hexafluoro-propane	L
			---	Propane perhalogenated only with two chlorine atoms and one or more fluorine atoms :	
		2903.77.51	----	Dichloro-fluoro-propane	L
		2903.77.52	----	Dichloro-difluoro-propane	L
		2903.77.53	----	Dichloro-trifluoro-propane	L
		2903.77.54	----	Dichloro-tetrafluoro-propane	L
			---	Propane perhalogenated only with three or four chlorine atoms respectively, and one or more fluorine atoms :	
		2903.77.61	----	Trichloro-fluoro-propane	L
		2903.77.62	----	Trichloro- difluoro-propane	L
		2903.77.63	----	Trichloro- trifluoro-propane	L
		2903.77.64	----	Trichloro-tetrafluoro-propane	L
		2903.77.66	----	Tetrachloro-fluoro-propane	L
		2903.77.67	----	Tetrachloro- difluoro-propane	L
		2903.77.68	----	Tetrachloro- trifluoro-propane	L
				Propane perhalogenated only with five or more chlorine atoms respectively, and one or more fluorine atoms :	
		2903.77.71	----	Pentachloro-fluoro-propane	L
		2903.77.72	----	Pentachloro-difluoro-propane	L
		2903.77.74	----	Hexachloro-fluoro-propane	L

		2903.77.80	---	Other hydrocarbons with more than three carbon atoms, perhalogenated only with chlorine and one or more fluorine atoms :	L
		2903.78	--	Other perhalogenated derivatives	
			---	Methane perhalogenated with bromine and chlorine only :	
		2903.78.12	----	Bromo-dichloro-methane	L
		2903.78.13	----	Bromo-trichloro-methane	L
		2903.78.14	----	Dibromo-chloro-methane	L
		2903.78.15	----	Dibromo-dichloro-methane	L
		2903.78.16	----	Tribromo-chloro-methane	L
			---	Ethane perhalogenated with one bromine atom and one or more chlorine atoms :	
		2903.78.21	----	Bromo-chloro-ethane	L
		2903.78.22	----	Bromo-dichloro-ethane	L
		2903.78.23	----	Bromo-trichloro-ethane	L
		2903.78.24	----	Bromo-tetrachloro-ethane	L
		2903.78.25	----	Bromo-Pentachloro-ethane	L
			---	Ethane perhalogenated with two or more bromine atoms respectively, and one or more chlorine atoms :	
		2903.78.31	----	Dibromo-chloro-ethane	L
		2903.78.32	----	Dibromo-dichloro-ethane	L
		2903.78.33	----	Dibromo-trichloro-ethane	L
		2903.78.34	----	Dibromo-tetrachloro-ethane	L
		2903.78.35	----	Tribromo-chloro-ethane	L
		2903.78.36	----	Tribromo-dichloro-ethane	L
		2903.78.37	----	Tribromo-trichloro-ethane	L
		2903.78.38	----	Tetrabromo-chloro-ethane and Tetrabromo-dichloro-ethane	L
		2903.78.39	----	Pentabromo-chloro-ethane	L
			---	Propane perhalogenated with one bromine atom and one or more chlorine atoms:	
		2903.78.41	----	Bromo-chloro-propane	L
		2903.78.42	----	Bromo-dichloro-propane	L
		2903.78.43	----	Bromo-trichloro-propane	L
		2903.78.44	----	Bromo-tetrachloro-propane	L
		2903.78.45	----	Bromo-Pentachloro-propane	L
		2903.78.46	----	Bromo-hexachloro-propane	L
		2903.78.47	----	Bromo-heptachloro-propane	L

			---	Propane perhalogenated with two bromine atoms and one or more chlorine atoms:	
		2903.78.51	----	Dibromo-chloro-propane (DBCP)	L
		2903.78.52	----	Dibromo-dichloro-propane	L
		2903.78.53	----	Dibromo-trichloro-propane	L
		2903.78.54	----	Dibromo-tetrachloro-propane	L
		2903.78.55	----	Dibromo-pentachloro-propane	L
		2903.78.56	----	Dibromo-hexachloro-propane	L
			---	Propane perhalogenated with three or four bromine atoms respectively, and one or more chlorine atoms :	
		2903.78.61	----	Tribromo-chloro-propane	L
		2903.78.62	----	Tribromo-dichloro-propane	L
		2903.78.63	----	Tribromo-trichloro-propane	L
		2903.78.64	----	Tribromo-tetrachloro-propane	L
		2903.78.65	----	Tribromo-pentachloro-propane	L
		2903.78.66	----	Tetrabromo-chloro-propane	L
		2903.78.67	----	Tetrabromo-dichloro-propane	L
		2903.78.68	----	Tetrabromo-trichloro-propane	L
		2903.78.69	----	Tetrabromo-tetrachloro-propane	L
			---	Propane perhalogenated with five or more bromine atoms respectively, and one or more chlorine atoms: and other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine :	
		2903.78.71	----	Pentabromo-chloro-propane	L
		2903.78.72	----	Pentabromo-dichloro-propane	L
		2903.78.73	----	Pentabromo-trichloro-propane	L
		2903.78.74	----	Hexabromo-chloro-propane	L
		2903.78.75	----	Hexabromo-dichloro-propane	L
		2903.78.76	----	Heptabromo-chloro-propane	L
		2903.78.77	----	Other hydrocarbons containing four or more carbon atoms respectively, perhalogenated only with bromine and chlorine :	L
			---	Other hydrocarbons perhalogenated only with bromine and fluorine :	

		2903.78.81	----	Derivatives of methane with one, two or three bromine atoms respectively, and one or more fluorine atoms, the following : Bromo-trifluoro-methane, Dibromo-difluoro-methane, Tribromo-fluoro-methane.	L
		2903.78.82	----	Derivatives of ethane, with one bromine atom and one or more fluorine atoms, namely : Bromo-pentafluoro-ethane	L
		2903.78.83	----	Derivatives of ethane, with two bromine atoms and one or more fluorine atoms, namely : Dibromo-tetrafluoro-ethane	L
		2903.78.84	----	Other derivatives of ethane with three or more bromine atoms and one or more fluorine atoms, namely : Tribromo-trifluoro-ethane Tetrabromo-difluoro-ethane Pentabromo-fluoro-ethane	L
		2903.78.85	----	Derivatives of propane, with one bromine atom and one or more fluorine atoms, namely : Bromo-heptafluoro-propane	L
		2903.78.86	----	Derivatives of propane, with two bromine atoms and one or more fluorine atoms, namely : Dibromo-hexafluoro-propane	L
		2903.78.87		Derivatives of propane, with three bromine atoms and one or more fluorine atoms, namely : Tribromo-pentafluoro-propane	L
		2903.78.88	----	Derivatives of propane, with four bromine atoms and one or more fluorine atoms, namely : Tetrabromo-tetrafluoro-propane	L
		2903.78.89	----	Other derivatives of propane, with five or six bromine atoms respectively and one or more fluorine atoms, namely : Pentabromo-trifluoro-propane Hexabromo-difluoro-propane Heptabromo-fluoro-propane	L

		2903.78.90	---	Other hydrocarbons containing four or more carbon atoms perhalogenated with bromine and fluoine :	L
			-	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
		2903.81	--	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	L
		2903.82	--	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	L
		2903.83	--	Mirex (ISO)	L
		2903.89	--	Other:	
		2903.89.10	---	Toxaphene (Camphechlor)	L
		2903.89.90	---	Other	L
			-	Halogenated derivatives of aromatic hydrocarbons :	
		2903.91	--	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	L
		2903.92	--	Hexachlorobenzene (ISO) and DDT (ISO) clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane)	
		2903.92.10	---	Hexachlorobenzene (ISO)	L
		2903.92.20	---	DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl) ethane)	L
		2903.93	--	Pentachlorobenzene (ISO)	L
		2903.99	--	Other	
			---	Phenyl derivatives :	
		2903.99.19	----	Other	L
		2903.99.90	---	Other	L
84	29.04			Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
		2904.20	-	Derivatives containing only nitro or only nitroso groups :	
		2904.20.10	---	Nitrated derivatives of aromatic hydrocarbon	L
			-	Perfluorooctane sulphonic acid, its salts and perfluorooctane sulphonyl fluoride :	
		2904.31	--	Perfluorooctane sulphonic acid	L
		2904.32	--	Ammonium perfluorooctane sulphonate	L

		2904.33	--	Lithium perfluorooctane sulphonate	L
		2904.34	--	Potassium perfluorooctane sulphonate	L
		2904.35	--	Other salts of perfluorooctane sulphonic acid	L
		2904.36	--	Perfluorooctane sulphonyl fluoride	L
			-	Other :	
		2904.91	--	Trichloro nitro methane (chloropicrin)	L
		2904.99	--	Other	L
85	29.05			Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
			-	Saturated monohydric alcohols :	
		2905.11	--	Methanol (methyl alcohol)	L
			-	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
		2905.51	--	Ethchlorvynol (INN)	L
		2905.59	--	Other	L
86	29.08			Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
			-	Derivatives containing only halogen substituents and their salts :	
		2908.11	--	Pentachlorophenol (ISO)	L
		2908.19	--	Other	
		2908.19.10	---	Pentachlorophenol salts (ISO)	L
		2908.19.90	---	Other	L
			-	Other :	
		2908.91	--	Dinoseb (ISO) and its salts	L
		2908.92	--	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	L
		2908.99	--	Other:	
		2908.99.10	---	Nitrated derivatives	L
87	29.09			Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	

			-	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		2909.11	--	Diethyl ether	L
		2909.19	--	Other:	
		2909.19.10	---	Nitrated derivatives	L
		2909.20	-	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		2909.20.10	---	Nitrated derivatives	L
		2909.30	-	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		2909.30.10	---	Nitrated derivatives	L
			---	Other	
		2909.30.91	----	Tetrabromodiphenyl ether	L
		2909.30.92	----	Pentabromodiphenyl ether	L
		2909.30.93	----	Hexabromodiphenyl ether	L
		2909.30.94	----	Heptabromodiphenyl ether	L
			-	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		2909.41	--	2,2'- Oxydiethanol (diethylene glycol, digol):	
		2909.41.10	---	Nitrated derivatives	L
		2909.43	--	Monobutyl ethers of ethylene glycol or of diethylene glycol:	
		2909.43.10	---	Nitrated derivatives	L
		2909.44	--	Other monoalkylethers of ethylene glycol or of diethylene glycol:	
		2909.44.10	---	Nitrated derivatives	L
		2909.49	--	Other	
		2909.49.10	---	Nitrated derivatives	L
		2909.50	-	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		2909.50.10	---	Nitrated derivatives	L
		2909.60	-	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		2909.60.10	---	Nitrated derivatives	L

88	29.10			Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		2910.10	-	Oxirane (ethylene oxide)	L
		2910.20	-	Methyloxirane (propylene oxide)	L
		2910.30	-	1-Chloro-2,3-epoxypropane (epichlorohydrin)	L
		2910.40	-	Dieldrin (ISO,INN)	L
		2910.50	-	Endrin (ISO)	L
		2910.90	-	Other	L
89	29.12			Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
			-	Acyclic aldehydes without other oxygen function :	
		2912.11	--	Methanal (formaldehyde)	L
90	29.14			Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-	Acyclic ketones without other oxygen function:	
		2914.11	--	Acetone	L
		2914.12	--	Butanone (methyl ethyl ketone)	L
			-	Aromatic ketones without other oxygen function:	
		2914.31	--	Phenylacetone (Phenylpropan-2-one)	L
			-	Halogenated, sulphonated, nitrated or nitrosated derivatives	
		2914.71	--	Chlordecone (ISO)	L
91	29.15			Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-	Acetic acid and its salts: acetic anhydride:	

		2915.24	--	Acetic anhydride	L
			-	Esters of acetic acid:	
		2915.36	--	Dinoseb (ISO) acetate	L
92	29.16			Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	
			-	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		2916.16	--	Binapacryl(ISO)	L
			-	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids, and their derivatives:	
		2916.34	--	Phenylacetic acid and its salts	L
93	29.18			Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
		2918.17	--	2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	L
		2918.18	--	Chlorobenzilate (ISO)	L
		2918.19	--	Other :	L
			-	Other :	
		2918.91	--	2,4,5-T (ISO) (2,4,5-Trichlorophenoxyacetic acid), its salts and esters	L
94	29.19			Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		2919.10	-	Tris (2,3- dibromopropyl) phosphate	L

95	29.20			Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		2920.11	--	Parathion (ISO) and parathion -methyl (ISO) (methyl-parathion)	L
		2920.19	--	Other :	
		2920.19.10	---	Fenithrothian and other nitrated derivatives	L
			-	Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
		2920.21	--	Dimethyl Phosphite	L
		2920.22	--	Diethyl Phosphite	L
		2920.23	--	Trimethyl Phosphite	L
		2920.24	--	Triethyl Phosphite	L
		2920.30	-	Endosulfan (ISO)	L
		2920.90	-	Other	L
96	29.21			Amine-function compounds.	
			-	Acyclic monoamines and their derivatives; salts thereof :	
		2921.12	--	2-(N,N-Dimethylamino)ethylchloride hydrochloride	L
		2921.13	--	2-(N,N-Diethylamino)ethylchloride hydrochloride	L
		2921.14	--	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	L
		2921.19	--	Other	L
			-	Aromatic monoamines and their derivatives; salts thereof :	
		2921.41	--	Aniline and its salts	L
		2921.42	--	Aniline derivatives and their salts	L
		2921.43	--	Toluidines and their derivatives; salts thereof	L
		2921.44	--	Diphenylamine and its derivatives; salts thereof	L

		2921.45	--	1-Naphthylamine (alpha -naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	L
		2921.46	--	Amfetamine (INN) , benzfetamine (INN), dexamfetamine (INN) etilamfetamine (INN) , fencamfamin (INN), lefetamine (INN) levamfetamine (INN) , mefenorex(INN) and phenetermine (INN); salts thereof	L
		2921.49	--	Other	L
97	29.22			Oxygen - function amino- compounds.	
			-	Amino - alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
		2922.15	--	Triethanolamine	L
		2922.16	--	Diethanolammonium perfluorooctane sulphonate	L
		2922.17	--	Methyldiethanolamine and ethyldiethanolamine	L
		2922.18	--	2-(N,N-Diisopropylamino)ethanol	L
		2922.19	--	Other	L
			-	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof :	
		2922.43	--	Anthranilic acid and its salts	L
98	29.24			Carboxyamide-function compounds; amide- function compounds of carbonic acid.	
			-	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
		2924.11	--	Meprobamate (INN)	L
		2924.12	--	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	L
		2924.19	--	Other	L
			-	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
		2924.21	--	Ureines and their derivatives; salts thereof	L

		2924.23	--	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts:	
		2924.23.10	---	2-Acetamidobenzoic acid (N-acetylanthranilic acid)	L
		2924.23.20	---	Salts of 2-Acetamidobenzoic acid (N-acetylanthranilic acid)	L
		2924.24	--	Ethinamate (INN)	L
		2924.25	--	Alachlor (ISO)	L
		2924.29	--	Other :	
		2924.29.10	---	Metalaxyl	L
		2924.29.20	---	Fenobucarb (2-sec-butylphenyl methylcarbamate)	L
		2924.29.30	---	Propanyl	L
		2924.29.40	---	Propoxur	L
		2924.29.90	---	Other	L
99	29.25			Carboxyimide-function compounds (including saccharin and its salts) and imine- function compounds.	
			-	Imines and their derivatives; salts thereof:	
		2925.21	--	Chlordimeform (ISO)	L
		2925.29	--	Other	L
100	29.29			Compounds with other nitrogen function.	
		2929.10	-	Isocyanates	L
		2929.90	-	Other	L
101	29.30			Organo - sulphur compounds.	
		2930.10	-	2-(N,N-Dimethylamino) ethanethiol	L
		2930.60	-	2-(N,N-Diethylamino) ethanethiol	L
		2930.70	-	Bis (2-hydroxyethyl) sulfide (thiodiglycol (INN))	L
		2930.80	-	Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO)	L
		2930.90	-	Other :	
		2930.90.10	---	Malathion	L
102	29.31			Other organo-inorganic compounds.	
		2931.10	-	Tetramethyl lead and tetraethyl lead :	
		2931.10.10	---	Tetraethyl lead	L

		2931.10.20	---	Tetramethyl lead	L
		2931.20	-	Tributyltin compounds	L
			-	Non halogenated organo-phosphorous derivatives :	
		2931.41	--	Dimethyl methylphosphonate	L
		2931.42	--	Dimethyl propylphosphonate	L
		2931.43	--	Diethyl ethylphosphonate	L
		2931.44	--	Methylphosphonic acid	L
		2931.45	--	Salt of methylphosphonic acid and (aminoiminomethyl) urea (1:1)	L
		2931.46	--	2,4,6- Tripropyl -1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	L
		2931.47	--	(5-Ethyl-2- methyl-2-oxido- 1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	L
		2931.48	--	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5] undecane 3,9-dioxide	L
		2931.49	--	Other	
		2931.49.10	---	N-(phosphonomethyl) Glycine and its salts and derivatives [Glyphosate]	L
		2931.49.90	---	Other	L
			-	Halogenated organo-phosphorous derivatives :	
		2931.51	--	Methylphosphonic dichloride	L
		2931.52	--	Propylphosphonic dichloride	L
		2931.53	--	O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	L
		2931.54	--	Trichlorfon (ISO)	L
		2931.59	--	Other	L
		2931.90	-	Other :	
		2931.90.20	---	Organo-mercury compound	L
		2931.90.30	---	Exolit OP 560 TP (phosphonic acid, methyl-,polyglycol ester)	L
103	29.32			Heterocyclic compounds with oxygen hetero-atom(s) only.	
			-	Other:	
		2932.91	--	Isosafrole	L
		2932.92	--	1-(1,3-Benzodioxol-5-yl)propan-2-one	L
		2932.93	--	Piperonal	L

		2932.94	--	Safrole	L
		2932.96	---	Carbofuran	L
		2932.99	--	Other :	
		2932.99.20	---	Polychlorinated dibenzo-p-dioxins	L
		2932.99.30	---	Polychlorinated dibenzofurans(PCDD/PCDF)	L
104	29.33			Heterocyclic compounds with nitrogen hetero-atom(s) only.	
			-	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
		2933.21	--	Hydantoin and its derivatives	L
			-	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
		2933.32	--	Piperidine and its salts	L
		2933.35	--	3-Quinuclidinol	L
		2933.39	--	Other :	
		2933.39.20	---	3-Quinuclidinyl benzilate(1-azabicyclo(2.2.2)oct-3-yl hydroxy (diphenyl)acetate)	L
			-	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
		2933.52	--	Malonylurea (barbituric acid) and its salts	L
		2933.53	--	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN), and vinylbitol (INN); salts thereof	L
		2933.54	--	Other derivatives of malonylurea (barbituric acid); salts thereof	L
		2933.59	--	Other	
		2933.59.10	----	Diazinon	L
		2933.59.90	----	Other	L
105	29.39			Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	

			-	Alkaloids of ephedra and their derivatives; salts thereof :	
		2939.41	--	Ephedrine and its salts	L
		2939.42	--	Pseudoephedrine (INN) and its salts	L
		2939.44	--	Norephedrine and its salts	L
			-	Alkaloids of rye ergot and their derivatives; salts thereof :	
		2939.61	--	Ergometrine (INN) and its salts	L
		2939.62	--	Ergotamine (INN) and its salts	L
		2939.63	--	Lysergic acid and its salts	L
106	30.01			Glands and other organs for organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo- therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
		3001.20	-	Extracts of glands or other organs or of their secretions	L
		3001.90	-	Other	L
107	30.02			Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products; cell cultures, whether or not modified.	
			-	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	
		3002.12	--	Antisera and other blood fractions	L
		3002.13	--	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	L

		3002.14	--	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	L
		3002.15	--	Immunological products, put up in measured doses or in forms or packings for retail sale	L
			-	Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products :	
		3002.41	--	Vaccines for human medicine	L
		3002.42	--	Vaccines for veterinary medicine	L
		3002.49	--	Other	
		3002.49.10	---	Saxitoxin ([[(4R)-10,10-dihydroxy-2,6-diiminooctahydro-1H,8H-pyrrolo[1,2-c]purin-4-yl]methyl carbamate)	L
		3002.49.90	---	Other	L
			-	Cell cultures, whether or not modified :	
		3002.51	--	Cell therapy products	L
		3002.59	--	Other	L
		3002.90	-	Other	L
108	30.03			Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
		3003.10	-	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	L
		3003.20	-	Other, containing anti-biotics	L
			-	Other, containing hormones or other products of heading 29.37 :	
		3003.31	--	Containing insulin	L
		3003.39	--	Other	L
			-	Other, containing alkaloids or derivatives thereof :	
		3003.41	--	Containing ephedrine or its salts	L
		3003.42	--	Containing Pseudoephedrine (INN) or its salts	L
		3003.43	--	Containing norephedrine or its salts	L

		3003.49	--	Other	L
		3003.90	-	Other :	
			---	Ayurveda / Herbal preparations :	
		3003.90.11	----	Schedule 01 preparations certified by the commissioner of Ayurveda	L
		3003.90.12	----	Schedule 02 preparations certified by the commissioner of Ayurveda	L
		3003.90.13	----	Schedule 03 preparations certified by the commissioner of Ayurveda	L
		3003.90.14	----	Schedule 04 preparations certified by the commissioner of Ayurveda	L
		3003.90.15	----	Schedule 05 preparations certified by the commissioner of Ayurveda	L
		3003.90.19	----	Other	L
		3003.90.90	---	Other	L
109	30.04			Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packing for retail sale.	
		3004.10	-	Containing penicillin or derivatives thereof, with a penicillin acid structure, or streptomycin or their derivatives	L
		3004.20	-	Other, containing antibiotics	L
			-	Other, containing hormones or other product of heading 29.37 :	
		3004.31	--	Containing inulin	L
		3004.32	--	Containing corticosteroid hormones, their derivatives or structural analogues	L
		3004.39	--	Other	L
			-	Other, containing alkaloids or derivatives thereof :	
		3004.41	--	Containing ephedrine or its salts	L
		3004.42	--	Containing pseudoephedrine (INN) or its salts	L
		3004.43	--	Containing norephedrine or its salts	L
		3004.49	--	Other	L

		3004.50	-	Other, containing vitamins or other products of heading 29.36	L
		3004.90	-	Other:	
			---	ayurveda/ Herbal preparations	
		3004.90.11	----	Schedule 01 preparations certified by the Commissioner of Ayurveda	L
		3004.90.12	----	Schedule 02 preparations certified by the Commissioner of Ayurveda	L
		3004.90.13	----	Schedule 03 preparations certified by the Commissioner of Ayurveda	L
		3004.90.14	----	Schedule 04 preparations certified by the Commissioner of Ayurveda	L
		3004.90.15	----	Schedule 05 preparations certified by the Commissioner of Ayurveda	L
		3004.90.19	----	Other	L
		3004.90.20	---	Antineoplastics and immunosuppressives	L
		3004.90.90	---	Other	L
110	30.06			Pharmaceutical goods specified in Note 4 to this chapter.	
		3006.10	-	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	L
		3006.30	-	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	L
111	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.	

			-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :	
		3307.41	--	"Agarbatti" and other odoriferous preparations which operate by burning	L
112	31.01	3101.00		Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	L
113	34.03			Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur skins or other materials, but excluding preparations containing, as basis constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
			-	Containing petroleum oils or oils obtained from bituminous minerals:	
		3403.19	--	Other	
		3403.19.10	---	Lubricants used for motor vehicles	L
			-	Other:	
		3403.99	--	Other	
		3403.99.10	---	Lubricants used for motor vehicles	L
114	35.03	3503.00		Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	L
115	36.01	3601.00		Propellant powders.	L

116	36.02	3602.00		Prepared explosives, other than propellant powders.	L
117	36.03			Safety fuses; detonating cords; percussion or detonating caps; igniters; electric detonators.	
		3603.10	-	Safety fuses	L
		3603.20	-	Detonating cords	L
		3603.30	-	Percussion caps	L
		3603.40	-	Detonating caps	L
		3603.50	-	Igniters	L
		3603.60	-	Electric detonators	L
118	36.04			Fireworks, signaling flares, rain rockets, fog signals and other pyrotechnic articles.	
		3604.10	-	Fireworks	L
		3604.90	-	Other	L
119	38.01			Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	
		3801.90	-	Other :	
		3801.90.10	---	Waste anode butts made of petroleum coke or bitumen	L
120	38.02			Activated carbon; acgivated natural mineral products, animal black, including spent animal black.	
		3802.10	-	Activated carbon :	
		3802.10.10	---	Spent	L
121	38.08			Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	

			-	Goods specified in subheading Note 1 to this Chapter :	
		3808.59	--	Other	
		3808.59.10	---	Mosquito coils	L
		3808.59.20	---	Other insecticides	L
		3808.59.90	---	Other	
		3808.59.91	----	Mosquito Mats	L
		3808.59.92	----	Aerosol and refills for vaporizers	L
		3808.59.99	----	Other	L
			-	Goods specified in Subheading Note 2 to this Chapter :	
		3808.61.10	---	Mosquito coils	L
		3808.61.20	---	Mosquito Mats	L
		3808.61.30	---	Aerosol and refills for vaporizers	L
		3808.61.90	----	Other	L
			--	In packings of a net weight content exceeding 300g but not exceeding 7.5kg	
		3808.62.10	---	Mosquito coils	L
		3808.62.20	---	Mosquito Mats	L
		3808.62.30	---	Aerosol and refills for vaporizers	L
		3808.62.90	----	Other	L
		3808.69	--	Other	
		3808.69.10	---	Mosquito coils	L
		3808.69.20	---	Other insecticides	L
		3808.69.90	---	Other	L
			-	Other :	
		3808.91	--	Insecticides :	
		3808.91.10	---	Mosquito coils	L
		3808.91.20	---	Other containing bromomethane(methyl bromide) or bromochloromethane	L
		3808.91.30	---	Mosquito Mats	L
		3808.91.40	---	Aerosol and refills for vaporizers	L
		3808.91.90	---	Other	L
		3808.92	--	Fungicides:	
		3808.92.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	L
		3808.92.90	---	Other	L
		3808.93	--	Herbicides, anit-sprouting products and plant-growth regulators:	

		3808.93.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	L
		3808.93.20	---	N-(Phosphonomethyl) Glycine and its salts and derivatives [Glyphosate]	L
		3808.93.90	---	Other	L
		3808.94	--	Disinfectants :	
		3808.94.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	L
		3808.94.90	---	Other	L
		3808.99	--	Other :	
		3808.99.10	---	Containing bromomethane (methyl bromide) or bromochloromethane	L
		3808.99.90	---	Other	L
122	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	
			--	Other :	
		3824.99	--	Other :	
		3824.99.10	---	De-activated fungus mycelium from penicillin production to be used as animal food	L
123	38.25			Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	
		3825.10	-	Municipal waste	L
		3825.20	-	Sewage Sludge	L
124	38.27			Mixtures containing halogenated derivatives of methane, ethane or propane, not elsewhere specified or included.	

			-	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1,1,1-trichloroethane (methyl chloroform) :	
		3827.11	--	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	L
		3827.12	--	Containing hydrobromofluorocarbons (HBFCs)	L
		3827.13	--	Containing carbon tetrachloride	L
		3827.20	-	Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	L
			-	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) :	
		3827.31	--	Containing substances of subheading 2903.41 to 2903.48 :	
		3827.31.10	---	Containing saturated fluorinated derivatives of methanes (F=1 to 3), ethanes (F=2 to 5) and propanes (F=5 to 7), 1,1,1,3,3-pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-Decafluoropentane (HFC-43-10mee)	L
		3827.31.90	---	Other	L
		3827.32	--	Other, containing substances of subheadings 2903.71 to 2903.75	L
		3827.39	--	Other	L
		3827.40	-	Containing methyl bromide (bromomethane) or bromochloromethane	
			-	Containing trifluoromethane (HFC-23) or perfluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :	
		3827.51	--	Containing trifluoromethane (HFC-23) :	

		3827.51.10	---	R-508A (R-23 39% R-116 61%)	L
		3827.51.20	---	R-508B (R-23 46% and R-116 54%)	L
		3827.59	--	Other	L
			-	Containing other hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) :	
		3827.61	--	Containing 15% or more by mass of 1,1,1-trifluoroethane (HFC-143a) :	
		3827.61.10	---	R-404A (R-125 44%, R-134a 4% and R-143a 52%)	L
		3827.61.20	---	R-507A (R-125 50% and R-143a 50%)	L
		3827.62	--	Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) :	
		3827.62.10	---	R-407B (R-32 10%, R-125 70% and R-134a 20%)	L
		3827.62.90	---	Other	L
		3827.63	--	Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC-125) :	
		3827.63.10	---	R-407A (R-32 20%, R-125 40% and R-134a 40%)	L
		3827.63.20	---	R-410A (R-32 50% and R-125 50%)	L
		3827.63.90	---	Other	L
		3827.64	--	Other, not included in the subheadings above, containing 30% or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) :	
		3827.64.10	---	R-407C (R-32 23%, R-125 25% and R-134a 52%)	L
		3827.64.90	---	Other	L
		3827.65	--	Other, not included in the subheadings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125)	L

		3827.68	--	Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	L
		3827.69	--	Other	L
		3827.90	-	Other	L
125	39.15			Waste, parings and scrap, of plastics.	
		3915.10	-	Of polymers of ethylene	L
		3915.20	-	Of polymers of styrene	L
		3915.30	-	Of polymers of vinyl chloride	L
		3915.90	-	Of other plastics	L
126	39.23			Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
		3923.10.40	---	Polystyrene Boxes, Disposable	L
127	39.26			Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
		3926.90	-	Other:	
		3926.90.80	---	Hardened gelatin capsules	L
128	40.04			Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained there from :	
		4004.00.10	---	Scrap of unhardened rubber obtained from rejected or worn out tyres and curing bags	L
		4004.00.20	---	Scrap and waste of micro cellular	L
		4004.00.90	---	Other	L
129	40.17			Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber:	
		4017.00.10	---	Waste and scraps	L

130	41.15			Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	
		4115.20	-	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	L
131	47.07			Recovered (waste and scraps) paper or paperboard	
		4707.90	-	Other including unsorted waste and scrap	L
132	48.13			Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
		4813.10	-	In the form of booklets or tubes	L
		4813.20	-	In rolls of a width not exceeding 5 cm	L
		4813.90	-	Other	L
133	50.03	5003.00		Silk wastage (including cocoons unsuitable for reeling, yarn waste and garneted stock)	L
134	51.03			Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock.	
		5103.10	-	Noels of wool or of fine animal hair	L
		5103.20	-	Other waste of wool or of fine animal hair	L
		5103.30	-	Waste of coarse animal hair	L
135	52.02			Cotton waste (including yarn waste and garneted stocks).	
		5202.10	-	Yarn waste (including thread waste)	L
			-	Other :	
		5202.91	--	Garneted stocks	L
		5202.99	--	Other	L

136	53.01			Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock).	
			-	Flax, broken, scotched, hackled or otherwise processed but not spun :	
		5301.30	-	Flax tow and waste	L
137	53.02			True hemp (<i>Cannabis sativa L.</i>) raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock).	
		5302.90	-	Other :	
		5302.90.10	---	Tow and waste	L
138	53.03			Jute and other textile baste fibers (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibers (including yarn waste and garneted stock).	
		5303.90	-	Other :	
		5303.90.10	---	Tow and waste	L
139	55.05			Waste (including noels, yarn waste and garneted stock) of man-made fibers.	
		5505.10	-	Of synthetic fibers	L
		5505.20	-	Of artificial fibers	L
140	56.08			Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
			-	Of man-made textile materials :	
		5608.11	--	Made up fishing nets	
		5608.11.10	---	Of monofilament	L
141	58.04			Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06.	
		5804.10	-	Tulles and other net fabrics	
			---	Knotted netting :	

		5804.10.11	----	Of monofilament	L
142	62.03			Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
			-	Suits:	
		6203.12	--	Of synthetic fibres:	
			---	Woven by Handloom:	
		6203.12.11	----	Printed by batik process	L
		6203.12.19	----	Other	L
		6203.12.20	----	Other, Printed by batik process	L
		6203.19	--	Of other textile materials	
			---	Woven by Handloom:	
		6203.19.11	----	Printed by batik process	L
		6203.19.19	----	Other	L
		6203.19.20	----	Other, Printed by batik process	L
		6203.22	-	Ensembles :	
			--	Of cotton	
		6203.22.11	----	Printed by batik process	L
		6203.22.19	----	Other	L
		6203.22.20	----	Other, Printed by batik process	L
		6203.23	--	Of synthetic fibres	
			---	Woven by Handloom:	
		6203.23.11	----	Printed by batik process	L
		6203.23.19	----	Other	L
		6203.23.20	----	Other, Printed by batik process	L
		6203.29	--	Of other textile materials	
			---	Woven by Handloom:	
		6203.29.11	----	Printed by batik process	L
		6203.29.19	----	Other	L
		6203.29.20	----	Other, Printed by batik process	L
			-	Jackets and blazers :	
		6203.32	--	Of cotton	
			---	Woven by Handloom:	
		6203.32.11	----	Printed by batik process	L
		6203.32.19	----	Other	L
		6203.32.20	----	Other, Printed by batik process	L
			-	Of synthetic fibres:	
			---	Woven by Handloom:	

		6203.33.11	----	Printed by batik process	L
		6203.33.19	----	Other	L
		6203.33.20	----	Other, Printed by batik process	L
		6203.39	--	Of other textile materials	
			---	Woven by Handloom:	
		6203.39.11	----	Printed by batik process	L
		6203.39.19	----	Other	L
		6203.39.20	----	Other, Printed by batik process	L
			-	Trousers, bib and brace overalls, breeches and shorts :	
		6203.42	--	Of cotton	
			---	Woven by Handloom:	
		6203.42.11	----	Printed by batik process	L
		6203.42.19	----	Other	L
		6203.42.20	----	Other, Printed by batik process	L
		6203.43	--	Of synthetic fibres	
			---	Woven by Handloom:	
		6203.43.11	----	Printed by batik process	L
		6203.43.19	----	Other	L
		6203.43.20	----	Other, Printed by batik process	L
			--	Of other textile materials:	
			---	Woven by Handloom:	
		6203.49.11	----	Printed by batik process	L
		6203.49.19	----	Other	L
		6203.49.20	----	Other, Printed by batik process	L
143	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	
			---	Woven by Handloom:	
		6204.12.11	----	Printed by batik process	L
		6204.12.19	----	Other	L
		6204.12.20	----	Other, Printed by batik process	L
		6204.13	--	Of synthetic fibres	
			---	Woven by Handloom:	
		6204.13.11	----	Printed by batik process	L

		6204.13.19	----	Other	L
		6204.13.20	----	Other, Printed by batik process	L
		6204.19	---	Of other textile materials:	
			---	Woven by Handloom:	
		6204.19.11	----	Printed by batik process	L
		6204.19.19	----	Other	L
		6204.19.20	----	Other, Printed by batik process	L
			-	Ensembles :	
			--	Of cotton	
			---	Woven by Handloom:	
		6204.22.11	----	Printed by batik process	L
		6204.22.19	----	Other	L
		6204.22.20	----	Other, Printed by batik process	L
		6204.23	--	Of synthetic fibres	
			---	Woven by Handloom:	
		6204.23.11	----	Printed by batik process	L
		6204.23.19	----	Other	L
		6204.23.20	----	Other, Printed by batik process	L
		6204.29	--	Of other textile materials	
			---	Woven by Handloom:	
		6204.29.11	----	Printed by batik process	L
		6204.29.19	----	Other	L
		6204.29.20	----	Other, Printed by batik process	L
			-	Jackets and blazers :	
			--	Of cotton	
			---	Woven by Handloom:	
		6204.32.11	----	Printed by batik process	L
		6204.32.19	----	Other	L
		6204.32.20	----	Other, Printed by batik process	L
		6204.33	--	Of synthetic fibres	
			---	Woven by Handloom:	
		6204.33.11	----	Printed by batik process	L
		6204.33.19	----	Other	L
		6204.33.20	----	Other, Printed by batik process	L
		6204.39	--	Of other textile materials	
			---	Woven by Handloom:	
		6204.39.11	----	Printed by batik process	L
		6204.39.19	----	Other	L
		6204.39.20	----	Other, Printed by batik process	L

		-	Dresses :	
	6204.42	--	Of cotton	
		---	Woven by Handloom:	
	6204.42.11	----	Printed by batik process	L
	6204.42.19	----	Other	L
	6204.42.20	----	Other, Printed by batik process	L
	6204.43	--	Of synthetic fibres	
		---	Woven by Handloom:	
	6204.43.11	----	Printed by batik process	L
	6204.43.19	----	Other	L
	6204.43.20	----	Other, Printed by batik process	L
	6204.44	--	Of artificial fibres	
		---	Woven by Handloom:	
	6204.44.11	----	Printed by batik process	L
	6204.44.19	----	Other	L
	6204.44.20	----	Other, Printed by batik process	L
	6204.49	--	Of other textile materials	
		---	Woven by Handloom:	
	6204.49.11	----	Printed by batik process	L
	6204.49.19	----	Other	L
	6204.49.20	----	Other, Printed by batik process	L
		-	Skirts and divided skirts :	
	6204.52	--	Of cotton	
		---	Woven by Handloom:	
	6204.52.11	----	Printed by batik process	L
	6204.52.19	----	Other	L
	6204.52.20	----	Other, Printed by batik process	L
	6204.53	--	Of synthetic fibres	
		---	Woven by Handloom:	
	6204.53.11	----	Printed by batik process	L
	6204.53.19	----	Other	L
	6204.53.20	----	Other, Printed by batik process	L
	6204.59	--	Of other textile materials	
		---	Woven by Handloom:	
	6204.59.11	----	Printed by batik process	L
	6204.59.19	----	Other	L
	6204.59.20	----	Other, Printed by batik process	L
		---	Woven by Handloom:	
	6204.62	--	Of cotton	
		---	Woven by Handloom:	

		6204.62.11	----	Printed by batik process	L
		6204.62.19	----	Other	L
		6204.62.20	----	Other, Printed by batik process	L
		6204.63	---	Woven by Handloom:	
			---	Woven by Handloom:	
		6204.63.11	----	Printed by batik process	L
		6204.63.19	----	Other	L
		6204.63.20	----	Other, Printed by batik process	L
		6204.69	---	Woven by Handloom:	
			---	Woven by Handloom:	
		6204.69.11	----	Printed by batik process	L
		6204.69.19	----	Other	L
		6204.69.20	----	Other, Printed by batik process	L
144	62.05			Men's or boys' shirts.	
		6205.20	-	Of cotton	
			---	Woven by Handloom:	
		6205.20.11	----	Printed by batik process	L
		6205.20.19	----	Other	L
		6205.20.20	----	Other, Printed by batik process	L
		6205.30	-	Of man-made fibres:	
			---	Woven by Handloom:	
		6205.30.11	----	Printed by batik process	L
		6205.30.19	----	Other	L
		6205.30.20	----	Other, Printed by batik process	L
		6205.90	-	Of other textile materials :	
			---	Woven by Handloom:	
		6205.90.11	----	Printed by batik process	L
		6205.90.19	----	Other	L
		6205.90.20	----	Other, Printed by batik process	L
145	62.06			Women's or girls' blouses, shirts and shirt-blouses.	
		6206.10	-	Of silk or silk waste	
			---	Woven by Handloom:	
		6206.10.11	----	Printed by batik process	L
		6206.10.19	----	Other	L
		6206.10.20	----	Other, Printed by batik process	L
		6206.30	-	Of cotton	

			---	Woven by Handloom:	
		6206.30.11	----	Printed by batik process	L
		6206.30.19	----	Other	L
		6206.30.20	----	Other, Printed by batik process	L
		6206.40	-	Of man-made fibres	
			---	Woven by Handloom:	
		6206.40.11	----	Printed by batik process	L
		6206.40.19	----	Other	L
		6206.40.20	----	Other, Printed by batik process	L
		6206.90	-	Of other textile materials	
			---	Woven by Handloom:	
		6206.90.11	----	Printed by batik process	L
		6206.90.19	----	Other	L
		6206.90.20	----	Other, Printed by batik process	L
146	62.07			Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
			-	Nightshirts and pyjamas :	
		6207.21	--	Of cotton	
			---	Woven by Handloom:	
		6207.21.11	----	Printed by batik process	L
		6207.21.19	----	Other	L
		6207.21.20	----	Other, Printed by batik process	L
		6207.22	--	Of man-made fibres	
			---	Woven by Handloom:	
		6207.22.11	----	Printed by batik process	L
		6207.22.19	----	Other	L
		6207.22.20	----	Other, Printed by batik process	L
		6207.29	--	Of other textile materials	
			---	Woven by Handloom:	
		6207.29.11	----	Printed by batik process	L
		6207.29.19	----	Other	L
		6207.29.20	----	Other, Printed by batik process	L
			-	Other :	
		6207.91	--	Of cotton	
			---	Woven by Handloom:	
		6207.91.11	----	Printed by batik process	L

		6207.91.19	----	Other	L
		6207.91.20	----	Other, Printed by batik process	L
		6207.99	--	Of other textile materials	
			---	Woven by Handloom:	
		6207.99.11	----	Printed by batik process	L
		6207.99.19	----	Other	L
		6207.99.20	----	Other, Printed by batik process	L
147	62.08			Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	
			-	Slips and petticoats :	
		6208.11	--	Of man-made fibres	
			---	Woven by Handloom:	
		6208.11.11	----	Printed by batik process	L
		6208.11.19	----	Other	L
		6208.11.20	----	Other, Printed by batik process	L
		6208.19	--	Of other textile materials:	
			---	Woven by Handloom:	
		6208.19.11	----	Printed by batik process	L
		6208.19.19	----	Other	L
		6208.19.20	----	Other, Printed by batik process	L
			-	Night dresses and pyjamas :	
		6208.21	--	Of cotton	
			---	Woven by Handloom:	
		6208.21.11	----	Printed by batik process	L
		6208.21.19	----	Other	L
		6208.21.20	----	Other, Printed by batik process	L
		6208.22	--	Of man-made fibres	
			---	Woven by Handloom:	
		6208.22.11	----	Printed by batik process	L
		6208.22.19	----	Other	L
		6208.22.20	----	Other, Printed by batik process	L
		6208.29	-	Of other textile materials:	
			---	Woven by Handloom:	
		6208.29.11	----	Printed by batik process	L
		6208.29.19	----	Other	L
		6208.29.20	----	Other, Printed by batik process	L

			-	Other :	
		6208.91	--	Of cotton	
			---	Woven by Handloom:	
		6208.91.11	----	Printed by batik process	L
		6208.91.19	----	Other	L
		6208.91.20	----	Other, Printed by batik process	L
				Of man-made fibres:	
			---	Woven by Handloom:	
		6208.92.11	----	Printed by batik process	L
		6208.92.19	----	Other	L
		6208.92.20	----	Other, Printed by batik process	L
		6208.99	--	Of other textile materials:	
			---	Woven by Handloom:	
		6208.99.11	----	Printed by batik process	L
		6208.99.19	----	Other	L
		6208.99.20	----	Other, Printed by batik process	L
148	62.11			Track suits, ski suits and swimwear; other garments.	
			-	Other garments, men's or boys' :	
		6211.32	--	Of cotton	
			---	Woven by Handloom:	
		6211.32.11	----	Printed by batik process	L
		6211.32.19	----	Other	L
		6211.32.20	----	Other, Printed by batik process	L
		6211.33	--	Of man-made fibres	
			---	Woven by Handloom:	
		6211.33.11	----	Printed by batik process	L
		6211.33.19	----	Other	L
		6211.33.20	----	Other, Printed by batik process	L
		6211.39	--	Of other textile materials	
			---	Woven by Handloom:	
		6211.39.11	----	Printed by batik process	L
		6211.39.19	----	Other	L
		6211.39.20	----	Other, Printed by batik process	L
			-	Other garments, women's or girls' :	
		6211.42	--	Of cotton	
		-	---	Woven by Handloom:	
		6211.42.11	----	Saree, Printed by batik process	L

		6211.42.12	----	Saree, Other	L
		6211.42.13	----	Other, Printed by batik process	L
			---	Other	
		6211.42.91	----	Saree, Printed by batik process	L
		6211.42.93	----	Other, Printed by batik process	L
		6211.43	--	Of man-made fibres :	
			---	Woven by Handloom:	
		6211.43.11	----	Saree, Printed by batik process	L
		6211.43.12	----	Saree, Other	L
		6211.43.13	----	Other, Printed by batik process	L
			---	Other	
		6211.43.91	----	Saree, Printed by batik process	L
		6211.43.93	----	Other, Printed by batik process	L
		6211.49		Of other textile materials :	
			---	Woven by Handloom:	
		6211.49.11	----	Saree, Printed by batik process	L
		6211.49.12	----	Saree, Other	L
		6211.49.13	----	Other, Printed by batik process	L
			---	Other	
		6211.49.91	----	Saree, Printed by batik process	L
		6211.49.93	----	Other, Printed by batik process	L
149	62.13			Handkerchiefs.	
		6213.20	-	Of cotton	
			---	Woven by Handloom:	
		6213.20.11	----	Printed by batik process	L
		6213.20.19	----	Other	L
		6213.20.20	----	Other, Printed by batik process	L
		6213.90	-	Of other textile materials	
			---	Woven by Handloom:	
		6213.90.11	----	Printed by batik process	L
		6213.90.19	----	Other	L
		6213.90.20	----	Other, Printed by batik process	L
150	62.14			Shawls, scarves, mufflers, mantillas, veils and the like.	
		6214.10	-	Of silk or silk waste	
			---	Woven by Handloom:	
		6214.10.11	----	Printed by batik process	L

		6214.10.19	----	Other	L
		6214.10.20	----	Other, Printed by batik process	L
		6214.30	-	Of synthetic fibres	
			---	Woven by Handloom:	
		6214.30.11	----	Printed by batik process	L
		6214.30.19	----	Other	L
		6214.30.20	----	Other, Printed by batik process	L
		6214.40	-	Of artificial fibres	
			---	Woven by Handloom:	
		6214.40.11	----	Printed by batik process	L
		6214.40.19	----	Other	L
		6214.40.20	----	Other, Printed by batik process	L
		6214.90	-	Of other textile materials	
			---	Woven by Handloom:	
		6214.90.11	----	Printed by batik process	L
		6214.90.19	----	Other	L
		6214.90.20	----	Other, Printed by batik process	L
151	63.02			Bed linen, table linen, toilet linen and kitchen linen.	
			-	Other bed linen, printed :	
		6302.21	--	Of cotton	
			---	Woven by Handloom:	
		6302.21.11	----	Printed by batik process	L
		6302.21.19	----	Other	L
		6302.21.20	----	Other, Printed by batik process	L
		6302.22	--	Of man-made fibres	
			---	Woven by Handloom:	
		6302.22.11	----	Printed by batik process	L
		6302.22.19	----	Other	L
		6302.22.20	----	Other, Printed by batik process	L
		6302.29	-	Of other textile materials	
			---	Woven by Handloom:	
		6302.29.11	----	Printed by batik process	L
		6302.29.19	----	Other	L
		6302.29.20	----	Other, Printed by batik process	L
			-	Other bed linen :	
		6302.31	--	Of cotton	
		6302.31.10	---	Woven by Handloom:	L

		6302.32	--	Of man-made fibres	
		6302.32.10	---	woven by Handloom	L
		6302.39	--	Of other textile materials	
		6302.39.10	---	woven by Handloom	L
			-	Other table linen :	
		6302.51	--	Of cotton	
			---	Woven by Handloom:	
		6302.51.11	----	Printed by batik process	L
		6302.51.19	----	Other	L
		6302.51.20	----	Other, Printed by batik process	L
		6302.53	--	Of man-made fibres	
			---	Woven by Handloom:	
		6302.53.11	----	Printed by batik process	L
		6302.53.19	----	Other	L
		6302.53.20	----	Other, Printed by batik process	L
		6302.59	--	Of other textile materials	
			---	Woven by Handloom:	
		6302.59.11	----	Printed by batik process	L
		6302.59.19	----	Other	L
		6302.59.20	----	Other, Printed by batik process	L
		6302.60	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	
		6302.60.10	---	woven by Handloom	L
			-	Other :	
		6302.91	--	Of cotton	
			---	Woven by Handloom:	
		6302.91.11	----	Printed by batik process	L
		6302.91.19	----	Other	L
		6302.91.20	----	Other, Printed by batik process	L
		6302.93	--	Of man-made fibres	
			---	Woven by Handloom:	
		6302.93.11	----	Printed by batik process	L
		6302.93.19	----	Other	L
		6302.93.20	----	Other, Printed by batik process	L
			--	Of other textile materials	
			---	Woven by Handloom:	
		6302.99.11	----	Printed by batik process	L
		6302.99.19	----	Other	L
		6302.99.20	----	Other, Printed by batik process	L

152	63.04			Other furnishing articles, excluding those of heading 94.04.	
			-	Bedspreads :	
		6304.19	--	Other	
		6304.19.10	---	woven by Handloom	L
			-	Other :	
		6304.92	--	Not knitted or crocheted, of cotton	
		6304.92.10	---	woven by Handloom	L
		6304.93	--	Not knitted or crocheted, of synthetic fibres	
		6304.93.10	---	woven by Handloom	L
		6304.99	--	Not knitted or crocheted, of other textile materials	
		6304.99.10	---	woven by Handloom	L
153	63.07			Other made up articles, including dress patterns.	
		6307.90	-	Other	
		6307.90.10	---	Facemasks	L
154	63.09			Worn clothing and other worn articles:	
		6309.00.10	---	Blankets	L
		6309.00.90	---	Other	L
155	63.10			Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
		6310.10.00	-	Sorted :	
		6310.10.10	---	Used	L
		6310.10.90	---	Other	L
		6310.90.00	-	Other :	
		6310.90.10	---	Used	L
		6310.90.90	---	Other	L
156	65.06			other headgear, wether or not lined or trimmed	
		6506.10	-	Safety headgear	

		6506.10.30	---	Special safety helmets of the kind worn during motor vehicle/motor cycle racing or sporting event, or for special purpose such as security activities, imported subjected to SLS - 517 (category - A Standard)	L
		6506.10.40	---	sporting safety helmets (elongated helmets) of the kind worn push -bicycle racing events.	L
		6506.10.50	---	Half helmets (not covering the back of the skull of the kind worn by motorcyclist)	L
		6506.10.90	---	other	L
157	68.06			Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.	
		6806.10	-	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls :	
		6806.10.10	---	Ceramic fiber waste	L
158	68.09			Articles of plaster or of compositions based on plaster	
			-	Boards, sheets, panels, tiles and similar articles, not ornamented :	
		6809.11	--	Faced or reinforced with paper or paperboard only :	
		6809.11.10	---	Waste gypsum wallboard or plaster boarding arising from the demolishing of building	L
		6809.19	--	Other :	
		6809.19.10	---	Waste gypsum wallboard or plaster board arising from the demolishing of building	L
159	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 :	

		6810.11.10	---	Concrete cement blocks encasing industrial waste sludge	L
			-	Other articles :	
		6810.99	--	Other :	
		6810.99.10	---	Concrete cement blocks encasing industrial waste sludge	L
160	70.01		-	Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass.	
		7001.00.10		Waste and scrap containing lithiumtantalum and lithium-niobium	L
		7001.00.90		Other	L
161	71.08			Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
		7108.20	-	Monetary	L
			-	Non-monetary :	
		7108.11	--	Powder	L
		7108.12	--	Other unwrought forms	L
		7108.13	--	Other semi-manufactured forms	L
162	71.11	7111.00		Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. (gold clad with platinum only)	L
163	71.12			Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal other than goods of heading 85.49.	
		7112.30	-	Ash containing precious metal or precious metal compounds :	
		7112.30.90	---	Other	L

			-	Other :	
		7112.92	--	Of platinum, including metal clad with platinum but excluding sweeping containing other precious metals	L
		7112.99	--	Other	L
164	71.13			Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
			-	Of precious metal whether or not plated or clad with precious metal :	
		7113.19	--	Of other precious metal, whether or not plated or clad with precious metal :	
			---	Articles	
		7113.19.12	----	Of Gold more than 22 karat	L
			---	Parts:	
		7113.19.92	----	Of Gold more than 22 karat	L
165	71.18			Coin (#).	
		7118.10	-	Coin (other than gold coin), not being legal tender	L
		7118.90	-	Other :	
		7118.90.90	---	Other	L
166	72.04			Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
		7204.10	-	Waste and scrap of cast iron	L
			-	Waste and scrap of alloy steel :	
		7204.21	--	Of stainless steel	L
		7204.29	--	Other	L
		7204.30	-	Waste and scrap of tinned iron or steel	L
			-	Other waste and scrap :	
		7204.41	--	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	L
		7204.49	--	Other	L
		7204.50	-	Remelting scrap ingots	L
167	74.04	7404.00		Copper waste and scrap.	L

168	75.03	7503.00		Nickel waste and scrap.	L
169	76.02	7602.00		Aluminium waste and scrap.	L
170	76.03			Aluminium powders and flakes.	
		7603.10	-	Powders of non-lamellar structure	L
		7603.20	-	Powders of lamellar structure; flakes	L
171	78.02	7802.00		Lead waste and scrap	L
172	79.02	7902.00		Zinc waste and scrap.	L
173	80.02	8002.00		Tin waste and scrap	L
174	81.01			Tungsten (wolfram) and articles thereof, including waste and scrap.	
			-	Other :	
		8101.97	--	Waste and scrap	L
175	81.02			Molybdenum and articles thereof, including waste and scrap.	
			-	Other :	
		8102.97	--	Waste and scrap	L
176	81.03			Tantalum and articles thereof, including waste and scrap	
		8103.30	-	Waste and scrap	L
177	81.04			Magnesium and articles thereof, including waste and scrap	
		8104.20	-	Waste and scrap	L
178	81.05			Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
		8105.30	-	Waste and scrap	L
179	81.06			Bismuth and articles thereof, including waste and scrap.	

		8106.10	-	Containing more than 99.99% of bismuth, by weight	
		8106.10.10	--	Waste and scrap	L
		8106.10.90	--	Other	L
180	81.08			Titanium and articles thereof, including waste and scrap.	
		8108.30	-	Waste and scrap	L
181	81.09			Zirconium and articles thereof, including waste and scrap.	
			-	Waste and scrap	
		8109.31	--	Containing less than 1 part hafnium to 500 parts zirconium by weight	L
		8109.39	--	Other	L
182	81.10			Antimony and articles thereof, including waste and scrap.	
		8110.20	-	Waste and scrap	L
183	81.11			Manganese and articles thereof, including waste and scrap.	
		8111.00.10	---	Waste and scrap	L
184	81.12			Beryllium, chromium, hafnium, rhenium, thallium, cadmium, germanium, vanadium, gallium, indium and niobium (columbium), articles of these metals, including waste and scrap.	
			-	Beryllium:	
		8112.13	--	Waste and scrap	L
			-	Thallium :	
		8112.52	--	Waste and scrap	L
			-	Hafnium :	
		8112.31	--	Unwrought; waste and scrap; powders	L
			-	Rhenium :	
		8112.41	--	Unwrought; waste and scrap; powders	L
			-	Cadmium :	
		8112.61		Waste and scrap	L
			-	Other :	

		8112.92	--	Unwrought; waste and scrap; powders :	
		8112.92.10	---	Waste and scrap of germanium, vanadium, hafnium, indium, niobium, rhenium and gallium	L
185	81.13			Cermets and articles thereof, including waste and scrap.	
		8113.00.10	---	Waste and scrap	L
186	84.01			Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	
		8401.10	-	Nuclear reactors	L
		8401.40	-	Parts of nuclear reactors	L
187	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:	
		8407.31	--	Of a cylinder capacity not exceeding 50 cc :	
		8407.31.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	L
		8407.32	--	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
		8407.32.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	L
		8407.33	--	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :	
		8407.33.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	L
188	84.08			Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
		8408.20	-	Engines of a kind used for the propulsion of vehicles of Chapter 87 :	
		8408.20.10	---	Used	L

		8408.90	-	Other engines :	
		8408.90.10	---	Used	L
189	84.09			Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	
			-	Other :	
		8409.91	--	Suitable for use solely or principally with spark-ignition internal combustion piston engines	
		8409.91.10	---	Engine blocks, and cylinder heads for two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	L
190	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, self-contained or "split system" :	
		8415.10.10	---	Used / reconditioned	L
		8415.20	-	Of a kind used for persons, in motor vehicles:	
		8415.20.10	---	Used / reconditioned	L
			-	Other :	
		8415.81	--	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :	
		8415.81.10	---	Used / reconditioned	L
		8415.82	---	Other, incorporating a refrigerating unit :	
		8415.82.10	---	Used / reconditioned	L
		8415.83	--	Not incorporating a refrigerating unit :	
		8415.83.10	---	Used / reconditioned	L
			-	Parts:	
		8415.90.10	---	Outdoor units of split type air conditioning machines :	
		8415.90.11	----	Used / reconditioned	L
		8415.90.19	----	Other	L
		8415.90.20	---	Indoor units of split type air conditioning machines	

		8415.90.21	----	Used / reconditioned	L
		8415.90.29	----	Other	L
191	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 :	
		8418.10.10	---	Used / reconditioned	L
		8418.21	--	Compression-type :	
		8418.21.10	---	Used / reconditioned	L
		8418.29	--	Other	
		8418.29.10	---	Used / reconditioned absorption-type, electrical	L
		8418.29.30	---	Other used / reconditioned	L
		8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :	
		8418.30.10	---	Not exceeding 566 l used / reconditioned	L
		8418.30.30	---	Other, used / reconditioned	L
		8418.40	-	Freezers of the upright type, not exceeding 900 l capacity :	
		8418.40.10	---	Not exceeding 566 l used / reconditioned	L
		8418.40.30	---	Other, used / reconditioned	L
		8418.50	-	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :	
		8418.50.10	---	Used / reconditioned	L
			-	Other refrigerating or freezing equipment; heat pumps :	
		8418.61	--	Heat pumps other than air conditioning machines of heading 84.15	L
		8418.69	--	Other :	
		8418.69.10	---	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned	L
		8418.69.30	---	Blast-freezers for preserving poultry meat used/ reconditioned	L
		8418.69.50	---	Milk chilling tanks used/ reconditioned	L

		8418.69.70	---	Other, used/ re-conditioned	L
192	84.43			Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	
			-	Other printers, copying machines and facsimile machines, whether or not combined :	
		8443.31	--	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network :	
		8443.31.10	---	Combined with multi-colour copying machines	L
		8443.32	--	Other, capable of connecting to an automatic data processing machine or to a network :	
		8443.32.10	---	Multi-colour copying machines	L
		8443.39	--	Other:	
		8443.39.10	---	Multi-colour copying machines, whether or not combined with printers and / or facsimile machines	L
193	84.67			Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
			-	With self-contained electric or non-electric motor:	
		8467.22	--	Saws	L
194	84.50			Household or laundry-type washing machines, including machines which both wash and dry'	
		8450.11	--	Fully-automatic machines :	
		8450.11.20	---	Used / reconditioned	L
			---	Other, top loading :	
		8450.12	--	Other machines, with built-in centrifugal drier :	
		8450.12.20	---	Used / reconditioned	L

		8450.19	--	Other :	
		8450.19.20	---	Used / reconditioned	L
195	84.71			Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included.	
		8471.30	-	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display :	
		8471.30.10	---	Used / reconditioned	L
			-	Other automatic data processing machines :	
		8471.41	--	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :	
		8471.41.10	---	Used / reconditioned	L
		8471.49	--	Other, presented in the form of systems :	
		8471.49.10	---	Used / reconditioned	L
		8471.50	-	Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units :	
		8471.50.10	---	Used / reconditioned	L
196	85.17			Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	

			-	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks :	
		8517.13	--	Smartphones	
		8517.13.10	---	Used	L
		8517.13.90	---	Other	L
		8517.14		Other telephones for cellular networks or for other wireless network	
		8517.14.10		Used	L
		8517.14.90		Other	L
			-	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network) :	
		8517.61	--	Base stations	L
		8517.62	--	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus :	
		8517.62.10	---	Transmission apparatus with or without reception apparatus	L
197	85.25			Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	
		8525.50	-	Transmission apparatus	L
		8525.60	-	Transmission apparatus incorporating reception apparatus	L
198	85.26			Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
			-	Other :	
		8526.91	--	Radio navigational aid apparatus	L

199	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.	
		8528.49	--	Other :	
		8528.49.10	---	Used / reconditioned	L
		8528.59	--	Other :	
		8528.59.10	---	Used / reconditioned	L
			-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :	
		8528.71	--	Not designed to incorporate a video display or screen :	
		8528.71.10	---	Used / reconditioned	L
		8528.71.20	---	Other, colour	L
		8528.71.90	---	Other	L
		8528.72	--	Other, colour :	
		8528.72.20	---	Used / reconditioned	L
		8528.73	--	Other, monochrome :	
		8528.73.10	---	Used / reconditioned and completely knocked-down with or without cathode ray tube	L
		8528.73.30	---	Other, used / reconditioned	L
200	85.29			Parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28.	
			-	Aerials and aerial reflectors of all kinds; parts suitable for use therewith :	
		8529.10.10	---	Parabolic antennas and parabolic reflector dishes for satellite television reception	L
		8529.10.90	---	Other	L

201	85.36			Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	
			-	Lamp-holders, plugs and sockets :	
		8536.69	--	Other :	
			---	For a voltage exceeding 80 V, but not exceeding 250 V:	
		8536.69.22	----	Other Shaver sockets, Universal sockets and travel adaptors	L
		8536.69.29	----	Other	L
202	85.44			Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	
			---	Other :	
		8544.42.99	----	Other	L
203	85.49			Electrical and electronic waste and scrap	
			-	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators :	
		8549.11	--	Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	
		8549.11.10	---	Spent	L
		8549.11.90	---	Other	L
		8549.12	--	Other, containing lead, cadmium or mercury	
		8549.12.10	---	Spent	L
		8549.12.90	---	Other	L

		8549.13	--	Sorted by chemical type and not containing lead, cadmium or mercury	
		8549.13.10	---	Spent	L
		8549.13.90	---	Other	L
		8549.14	--	Unsorted and not containing lead, cadmium or mercury	
		8549.14.10	---	Spent	L
		8549.14.90	---	Other	L
		8549.19	--	Other:	
		8549.19.10	---	Spent	L
		8549.19.90	---	Other	L
204	87.01			Tractors (other than tractors of heading 87.09).	
		8701.10	-	Single axle tractors :	
		8701.10.10	---	More than ten years old	L
		8701.20	-	Road tractors for semi-trailers :	
		8701.20.20	---	More than five years old	L
		8701.30	-	Track - laying tractors :	
		8701.30.20	---	More than five years old	L
			-	Other, of an engine power :	
		8701.91	--	Not exceeding 18kW	
		8701.91.20	---	Agricultural tractors, more than ten years old	L
		8701.91.40	---	Other, more than ten years old	L
		8701.92	--	Exceeding 18 kW but not exceeding 37 kW	
		8701.92.20	---	Agricultural tractors, more than ten years old	L
		8701.92.40	---	Other, more than ten years old	L
		8701.93	--	Exceeding 37 kW but not exceeding 75 kW	
		8701.93.20	---	Agricultural tractors, more than ten years old	L
		8701.93.40	---	Other, more than ten years old	L
		8701.94	--	Exceeding 75 kW but not exceeding 130 kW	
		8701.94.20	---	Agricultural tractors, more than ten years old	L
		8701.94.40	---	Other , more than ten years old	L
		8701.95	--	Exceeding 130 kW	
		8701.95.20	---	Agricultural tractors, more than ten years old	L
		8701.95.40	---	Other, more than ten years old	L

205	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 persons (adults) including the driver, not more than three and a half years old:	
		8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.	L
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
		8702.10.21	----	Modified Vehicles of heading 87.03	L
		8702.10.29	----	Other	L
			---	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 :	
		8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.10.41	----	Modified Vehicles of heading 87.03	L
		8702.10.49	----	Other	L
			---	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 :	
		8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.10.61	----	Modified Vehicles of heading 87.03	L
		8702.10.69	----	Other	L
			---	Other, not more than ten years old :	

		8702.10.74	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Other, more than ten years old :	
		8702.10.81	----	Modified Vehicles of heading 87.03	L
		8702.10.89	----	Other	L
		8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) 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:	
		8702.20.12	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
		8702.20.21	----	Modified vehicles of heading 87.03	L
		8702.20.29	----	Other	L
			---	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 :	
		8702.20.32	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.20.41	----	Modified vehicles of heading 87.03	L
		8702.20.49	----	Other	L
			---	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 :	
		8702.20.52	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.20.61	----	Modified vehicles of heading 87.03	L

		8702.20.69	----	Other	L
			---	Other, not more than ten years old :	
		8702.20.72	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Other, more than ten years old :	
		8702.20.81	----	Modified vehicles of heading 87.03	L
		8702.20.89	----	Other	L
		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:	
		8702.30.12	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
		8702.30.21	----	Modified vehicles of heading 87.03	L
		8702.30.29	----	Other	L
			---	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 :	
		8702.30.32	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.30.41	----	Modified vehicles of heading 87.03	L
		8702.30.49	----	Other	L
			---	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 :	
		8702.30.52	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	

		8702.30.61	----	Modified vehicles of heading 87.03	L
		8702.30.69	----	Other	L
			---	Other, not more than ten years old :	
		8702.30.72	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Other, more than ten years old :	
		8702.30.81	----	Modified vehicles of heading 87.03	L
		8702.30.89	----	Other	L
		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:	
		8702.40.12	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	
		8702.40.21	----	Modified vehicles of heading 87.03	L
		8702.40.29	----	Other	L
			---	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 :	
		8702.40.32	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.40.41	----	Modified vehicles of heading 87.03	L
		8702.40.49	----	Other	L
			---	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 :	
		8702.40.52	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.40.61	----	Modified vehicles of heading 87.03	L

		8702.40.69	----	Other	L
			----	Other, not more than ten years old:	
		8702.40.72	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Other, more than ten years old:	
		8702.40.81	----	Modified vehicles of heading 87.03	L
		8702.40.89	----	Other	L
		8702.90	-	Other :	
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :	
		8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	
		8702.90.21	----	Modified Vehicles of heading 87.03	L
		8702.90.29	----	Other	L
			---	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 :	
		8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.90.41	----	Modified Vehicles of heading 87.03	L
		8702.90.49	----	Other	L
			---	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 :	
		8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.90.61	----	Modified Vehicles of heading 87.03	L
		8702.90.69	----	Other	L

			---	Other, not more than ten years old :	
		8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Other, more than ten years old :	
		8702.90.81	----	Modified Vehicles of heading 87.03	L
		8702.90.89	----	Other	L
206	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 :	
		8703.10.20	---	More than three years old :	
		8703.10.21	----	Electric Golf cars	L
		8703.10.29	----	Other	L
			-	Other vehicles, with only spark-ignition internal combustion piston engine :	
		8703.21	--	Of cylinder capacity not exceeding 1,000 cc :	
		8703.21.20	---	Ambulances and prison vans more than three years old	L
		8703.21.40	---	Hearses more than three years old	L
			---	Auto-trishaws :	
		8703.21.51	----	With two-stroke petrol engine	L
		8703.21.53	----	Other, driven by liquefied petroleum (LP) gas , not more than two years old	L
		8703.21.55	----	Other, more than two years old	L
			---	Motor cars including station wagons and racing cars, more than three years old :	
		8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	L
		8703.21.79	----	Other	L
			---	Other :	
		8703.21.93	----	More than three years old	L
		8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.22.20	---	Ambulances and prison vans, more than three years old	L
		8703.22.40	---	Hearses more than three years old	L

		8703.22.60	---	Motor cars including station wagons and racing cars, more than three years old	L
		8703.22.80	---	Other, more than three years old	L
		8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
		8703.23.20	---	Ambulances and prison vans more than three years old	L
		8703.23.40	---	Hearses more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :	
		8703.23.62	----	Of a cylinder capacity not exceeding 1,600 cc	L
		8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	L
		8703.23.69	----	Other	L
		8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	L
			---	Other :	
		8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	L
		8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old	L
		8703.24	--	Of a cylinder capacity exceeding 3,000 cc :	
		8703.24.20	---	Ambulances and prison vans more than three years old	L
		8703.24.40	---	Hearses more than three years old	L
		8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old	L
		8703.24.80	---	Other, more than three years old	L
			-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :	
		8703.31.20	---	Ambulances and prison vans more than three years old	L
		8703.31.40	---	Hearses more than three years old	L
		8703.31.60	---	Auto-trishaws more than two years old	L

		8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old	L
			---	Other :	
		8703.31.94	----	More than three years old	L
		8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	
		8703.32.20	---	Ambulances and prison vans more than three years old	L
		8703.32.40	---	Hearses more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :	
		8703.32.63	----	Of a cylinder capacity not exceeding 1,600 cc	L
		8703.32.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	L
		8703.32.69	----	Other	L
		8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	L
			---	Other :	
		8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old	L
		8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	L
		8703.33	--	Of a cylinder capacity exceeding 2,500 cc :	
		8703.33.20	---	Ambulances and prison vans more than three years old	L
		8703.33.40	---	Hearses more than three years old	L
		8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old	L
		8703.33.80	---	Other, more than three years old	L
		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 :	
		8703.40.12	----	Ambulances and prison vans more than three years old	L
		8703.40.14	----	Hearses more than three years old	L
		8703.40.16	----	Auto-trishaws, more than two years old	L
		8703.40.19	----	Other, more than three years old	L
			---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :	
		8703.40.22	----	Go-Karts , more than three years old	L
		8703.40.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	L
		8703.40.26	----	All terrain vehicle (ATV) , more than three years old	L
		8703.40.29	----	Other , more than three years old	L
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.40.32	----	Ambulances and prison vans, more than three years old	L
		8703.40.34	----	Hearses more than three years old	L
		8703.40.36	----	Motor cars including station wagons and racing cars, more than three years old	L
		8703.40.39	----	Other, more than three years old	L
			---	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 :	
		8703.40.42	----	Ambulances and prison vans more than three years old	L
		8703.40.44	----	Hearses more than three years old	L
		8703.40.49	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	L
		8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	L

		8703.40.59	----	Other , more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.40.62	----	Ambulances and prison vans more than three years old	L
		8703.40.64	----	Hearses more than three years old	L
		8703.40.69	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.40.72	----	More than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.40.82	----	Ambulances and prison vans more than three years old	L
		8703.40.84	----	Hearses more than three years old	L
		8703.40.89	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.40.92	----	More than three years old	L
		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 :	
		8703.50.12	----	Ambulances and prison vans more than three years	L
		8703.50.14	----	Hearses more than three years old	L
		8703.50.16	----	Auto-trishaws, more than two years old	L
		8703.50.19	----	Other, more than three years old	L
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :	

		8703.50.22	----	Go-Karts , more than three years old	L
		8703.50.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	L
		8703.50.26	----	All terrain vehicle (ATV) , more than three years old	L
		8703.50.29	----	Other , more than three years old	L
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.50.32	----	Ambulances and prison vans, more than three years old	L
		8703.50.34	----	Hearses more than three years old	L
		8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old	L
		8703.50.39	----	Other, more than three years old	L
			---	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 :	
		8703.50.42	----	Ambulances and prison vans more than three years old	L
		8703.50.44	----	Hearses more than three years old	L
		8703.50.49	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	L
		8703.50.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	L
		8703.50.59	----	Other , more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.50.62	----	Ambulances and prison vans more than three years old	L
		8703.50.64	----	Hearses more than three years old	L
		8703.50.69	----	Other , more than three years old	L

			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.50.79	----	Other, more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.50.82	----	Ambulances and prison vans more than three years old	L
		8703.50.84	----	Hearses more than three years old	L
		8703.50.89	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.50.99	----	Other, more than three years old	L
		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 :	
		8703.60.12	----	Ambulances and prison vans more than three years old	L
		8703.60.14	----	Hearses more than three years old	L
		8703.60.16	----	Auto-trishaws, more than two years old	L
		8703.60.19	----	Other, more than three years old	L
			---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :	
		8703.60.22	----	Go-Karts , more than three years old	L
		8703.60.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	L
		8703.60.26	----	All terrain vehicle (ATV) , more than three years old	L
		8703.60.29	----	Other , more than three years old	L
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.60.32	----	Ambulances and prison vans, more than three years old	L

		8703.60.34	----	Hearses more than three years old	L
		8703.60.36	----	Motor cars including station wagons and racing cars, more than three years old	L
		8703.60.39	----	Other, more than three years old	L
			---	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 :	
		8703.60.42	----	Ambulances and prison vans more than three years old	L
		8703.60.44	----	Hearses more than three years old	L
		8703.60.49	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.60.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	L
		8703.60.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	L
		8703.60.59	----	Other , more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.60.62	----	Ambulances and prison vans more than three years old	L
		8703.60.64	----	Hearses more than three years old	L
		8703.60.69	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.60.72	----	More than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.60.82	----	Ambulances and prison vans more than three years old	L
		8703.60.84	----	Hearses more than three years old	L
		8703.60.89	----	Other , more than three years old	L

			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.60.92	----	More than three years old	L
		8703.70	-	Other vehicles, with both compression-ignition 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 :	
		8703.70.12	----	Ambulances and prison vans more than three years	L
		8703.70.14	----	Hearses more than three years old	L
		8703.70.16	----	Auto-trishaws, more than two years old	L
		8703.70.19	----	Other, more than three years old	L
			---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :	
		8703.70.22	----	Go-Karts , more than three years old	L
		8703.70.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	L
		8703.70.26	----	All terrain vehicle (ATV) , more than three years old	L
		8703.70.29	----	Other , more than three years old	L
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.70.32	----	Ambulances and prison vans, more than three years old	L
		8703.70.34	----	Hearses more than three years old	L
		8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old	L
		8703.70.39	----	Other, more than three years old	L
			---	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 :	
		8703.70.42	----	Ambulances and prison vans more than three years old	L
		8703.70.44	----	Hearses more than three years old	L

		8703.70.49	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc,more than three years old	L
		8703.70.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	L
		8703.70.59	----	Other , more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.70.62	----	Ambulances and prison vans more than three years old	L
		8703.70.64	----	Hearses more than three years old	L
		8703.70.69	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.70.79	----	Other, more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.70.82	----	Ambulances and prison vans more than three years old	L
		8703.70.84	----	Hearses more than three years old	L
		8703.70.89	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000cc:	
		8703.70.99	----	Other, more than three years old	L
		8703.80	-	Other vehicles, with only electric motor for propulsion :	
			---	Electric auto-trishaws:	
		8703.80.12	----	More than two years old	L
			---	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:	
		8703.80.22	----	More than 3 years old	L

			---	Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :	
		8703.80.41	----	Capacity of motors not exceeding 50kW	L
		8703.80.42	----	Capacity of motors exceeding 50kW but not exceeding 100kW	L
		8703.80.43	----	Capacity of motors exceeding 100kW but not exceeding 200kW	L
		8703.80.44	----	Capacity of motors exceeding 200kW	L
			---	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 ,more than 3 years old :	
		8703.80.61	----	Capacity of motors not exceeding 50kW	L
		8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW	L
		8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW	L
		8703.80.64	----	Capacity of motors exceeding 200kW	L
			---	Other :	
		8703.80.72	----	More than three years old	L
		8703.90	-	Other :	
		8703.90.20	---	More than three years old	L
207	87.04			Motor vehicles for the transport of goods.	
			-	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		8704.21	--	g.v.w. not exceeding 5 tonnes :	
			---	Special purpose tankers/bowsers and trucks:	
		8704.21.12	----	Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	L
		8704.21.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	L
			---	Auto-trishaws :	
		8704.21.22	----	More than four years old	L

			---	Chassis fitted with engines and cabs	
		8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old	L
		8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old	L
		8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old	L
		8704.21.38	----	for vehicles of national subdivision 8704.21.68, more than four years old	L
			---	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 :	
		8704.21.42	----	Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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 :	
		8704.21.52	----	More than four years old	L
			---	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 :	
		8704.21.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.21.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	L

		8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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 :	
		8704.21.72	----	More than four years old	L
			---	Other :	
		8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	L
		8704.21.99	----	Other vehicles more than four years old	L
		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 :	
		8704.22.43	----	More than ten years old	L
			---	Garbage trucks equipped with waste compacting mechanism. :	
		8704.22.52	----	More than five years old	L
			---	Other :	
		8704.22.63	----	More than ten years old	L
		8704.23	--	g.v.w. exceeding 20 tonnes :	
			---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.23.53	----	More than ten years old	L
			---	Garbage trucks equipped with waste compacting mechanism :	
		8704.23.62	----	More than five years old	L
			---	Other :	
		8704.23.73	----	More than ten years old	L
			-	Other, with only spark-ignition internal combustion piston engine :	

		8704.31	--	g.v.w. not exceeding 5 tonnes :	
			---	Special purpose tankers/bowsers and trucks:	
		8704.31.12	----	Tankers / bowsers with stainless steel tanks for transport of milk, more than five years old	L
		8704.31.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	L
			---	Auto-trishaws :	
		8704.31.21	----	With two-stroke petrol engine	L
		8704.31.23	----	Other, more than four years old	L
			---	Chassis fitted with engines and cabs :	
		8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old	L
		8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old	L
		8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old	L
		8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old	L
			---	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 :	
		8704.31.42	----	Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.31.44	----	Cargo carrying capacity of 800kg or more, more than four years old	L

			---	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:	
		8704.31.52	----	More than four years old	L
			---	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 :	
		8704.31.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.31.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	L
		8704.31.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.31.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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 :	
		8704.31.72	----	More than four years old	L
			---	Other :	
		8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	L
		8704.31.99	----	Other more than four years old	L

		8704.32	--	g.v.w. exceeding 5 tonnes :	
			---	Tankers and bowzers with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.32.43	----	More than ten years old	L
		8704.32.52	----	More than five years old	L
			---	Other :	
		8704.32.63	----	More than ten years old	L
			-	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	
		8704.41	--	g.v.w. not exceeding 5 tonnes	
			---	Special purpose tankers/bowzers and trucks:	
		8704.41.12	----	Tankers / bowzers with stainless steel tanks for transport of milk,more than five years old	L
		8704.41.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	L
		8704.41.22	----	More than four years old	L
			---	Chassis fitted with engines and cabs	
		8704.41.32	----	for vehicles of national subdivision 8704.41.44, more than four years old	L
		8704.41.34	----	for vehicles of national subdivision 8704.41.52, more than four years old	L
		8704.41.36	----	for vehicles of national subdivision 8704.41.64, more than four years old	L
		8704.41.38	----	for vehicles of national subdivision 8704.41.68, more than four years old	L
			---	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 :	
		8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old	L

		8704.41.44	----	Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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 :	
		8704.41.52	----	More than four years old	L
			---	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 :	
		8704.41.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.41.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	L
		8704.41.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.41.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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 :	
		8704.41.72	----	More than four years old	L
			---	Other :	
		8704.41.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	L
		8704.41.99	----	Other vehicles more than four years old	L

			--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.42.43	----	More than ten years old	L
			---	Garbage trucks equipped with waste compacting mechanism. :	
		8704.42.52	----	More than five years old	L
			---	Other :	
		8704.42.63	----	More than ten years old	L
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.43.53	----	More than ten years old	L
			---	Garbage trucks equipped with waste compacting mechanism :	
		8704.43.62	----	More than five years old	L
			---	Other :	
		8704.43.73	----	More than ten years old	L
			-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	
		8704.51	--	g.v.w. not exceeding 5 tonnes	
			---	Special purpose tankers/bowsters and trucks:	
		8704.51.12	----	Tankers / bowsters with stainless steel tanks for transport of milk, more than five years old	L
		8704.51.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	L
			---	Auto-trishaws :	
		8704.51.23	----	Other, more than four years old	L
			---	Chassis fitted with engines and cabs :	
		8704.51.32	----	for vehicles of national subdivision 8704.51.44, more than four years old	L
		8704.51.34	----	for vehicles of national subdivision 8704.51.52, more than four years old	L
		8704.51.36	----	for vehicles of national subdivision 8704.51.64, more than four years old	L

		8704.51.38	----	for vehicles of national subdivision 8704.51.68, more than four years old	L
			---	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 :	
		8704.51.42	----	Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.51.44	----	Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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:	
		8704.51.52	----	More than four years old	L
			---	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 :	
		8704.51.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.51.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	L
		8704.51.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.51.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	L

			---	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 :	
		8704.51.72	----	More than four years old	L
			---	Other :	
		8704.51.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	L
		8704.51.99	----	Other more than four years old	L
		8704.52	--	g.v.w. exceeding 5 tonnes :	
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.52.43	----	More than ten years old	L
			---	Garbage trucks equipped with waste compacting mechanism :	
		8704.52.52	----	More than five years old	L
			---	Other :	
		8704.52.63	----	More than ten years old	L
			-	Other with only electric motor for propulsion :	
		8704.60.20	---	Electric auto-trishaws more than five years old	L
			---	Other electric, more than five years old	
		8704.60.41	----	Capacity of motors not exceeding 50kW	L
		8704.60.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	L
		8704.60.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	L
		8704.60.44	----	Capacity of motors exceeding 200kW	L
		8704.90	-	Other :	
		8704.90.90	---	Other	L

208	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, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
		8705.10	-	Crane lorries :	
		8705.10.20	---	More than ten years old	L
		8705.20	-	Mobile drilling derricks :	
		8705.20.20	---	More than seven years old	L
		8705.30	-	Fire fighting vehicles :	
		8705.30.20	---	More than seven years old	L
		8705.40	-	Concrete-mixer lorries :	
		8705.40.20	---	More than ten years old	L
		8705.90	-	Other :	
			---	Mobile workshops	
			---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes:	
		8705.90.22	----	More than seven years old	L
			---	Concrete pump trucks :	
		8705.90.32	----	More than ten years old	L
			---	Other :	
		8705.90.42	----	Modified Vehicles of heading 87.02, more than three years old	L
		8705.90.44	----	Modified Vehicles of heading 87.03, more than three years old	L
		8705.90.46	----	Modified Vehicles of heading 87.04, more than three years old	L
		8705.90.48	----	Other, more than seven years old	L
			---	Other, modified vehicles of heading 87.02, 87.03 and 87.04:	
		8705.90.52	----	Modified Vehicles of heading 87.02, more than three years old	L
		8705.90.54	----	Modified Vehicles of heading 87.03, more than three years old	L
		8705.90.56	----	Modified Vehicles of heading 87.04, more than three years old	L
			---	Other :	

		8705.90.92	----	g. v. w. not exceeding 4 tonnes , more than seven years old	L
		8705.90.94	----	g. v. w. exceeding 4 tonnes , more than seven years old	L
209	87.06			Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.	
		8706.00.50	---	Used chassis fitted with engines	L
210	87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
		8707.10	-	For the vehicles of heading 87.03 :	
		8707.10.10	---	Used vehicle bodies fully equipped with fittings and accessories	L
		8707.10.20	---	Other vehicle bodies fully equipped with fittings and accessories	L
		8707.10.30	---	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	L
		8707.10.40	---	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	L
		8707.10.50	---	Rough coated ,bare body frame with /without doors , bonnet and boot lid	L
		8707.10.60	---	Used bare body frame with /without doors , bonnet and boot lid	L
		8707.10.90	---	Other	L
		8707.90	-	Other :	
		8707.90.10	---	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	L
			---	Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver :	
		8707.90.41	----	Used bodies fully equipped with fittings and accessories	L
		8707.90.42	----	Other vehicle bodies fully equipped with fittings and accessories	L

		8707.90.43	----	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	L
		8707.90.44	----	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	L
		8707.90.48	----	Rough coated ,bare body frame with /without doors , bonnet and boot lid	L
		8707.90.49	----	Used bare body frame with /without doors , bonnet and boot lid	L
		8707.90.90	---	Other	L
211	87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05	
			-	Other parts and accessories of bodies (including cabs) :	
		8708.29	--	Other :	
		8708.29.10	---	"Cut-portions" of bodies and cabs	L
		8708.70	-	Road wheels and parts and accessories thereof :	
		8708.70.10	---	Rims fitted with tyres, showing signs of wear	L
			-	Other parts and accessories :	
		8708.99	--	Other :	
		8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings	L
		8708.99.40	---	"Cut-portions" of motor vehicles	L
212	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 :	
		8711.10.20	---	More than three years old	L
		8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
		8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	L
		8711.20.40	---	Other, more than three years old	L

		8711.30	-	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :	
		8711.30.20	---	Exceeding 250 cc but not exceeding 350 cc, more than three years old	L
		8711.30.40	---	Exceeding 350 cc but not exceeding 450 cc , more than three years old	L
		8711.30.60	---	Other, more than three years old	L
		8711.40	-	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :	
		8711.40.20	---	More than three years old	L
		8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :	
		8711.50.20	---	Exceeding 800 cc but not exceeding 1000 cc , more than three years old	L
		8711.50.40	---	Other, more than three years old	L
		8711.60	-	With electric motor for propulsion:	
		8711.60.10	---	Not more than three years old (except motor cycles which are used for disable mobility)	L
		8711.60.20	---	More than three years old	L
213	87.12			Bicycles and other cycles (including delivery tricycles), not motorized :	
		8712.00.90	---	Other	L
214	87.14			Parts and accessories of vehicles of headings 87.11 to 87.13.	
		8714.10	-	Of motorcycles (including mopeds):	
		8714.10.10	--	Frames, with or without front fork	L
215	87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
		8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :	
		8716.10.20	---	More than five years old	L
		8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :	
		8716.20.20	---	More than five years old	L

			-	Other trailers and semi-trailers for the transport of goods :	
		8716.31	--	Tanker trailers and tanker semi-trailers :	
		8716.31.20	---	More than five years old	L
		8716.39	--	Other :	
		8716.39.20	---	More than five years old	L
		8716.40	-	Other trailers and semi-trailers :	
		8716.40.20	---	More than five years old	L
		8716.80	-	Other vehicles :	
		8716.80.40	---	Other more than five years old	L
216	88.01	8801.00		Balloons and dirigibles; gliders, hang gliders and other non powered aircraft.	L
217	88.02			Other aircraft, except unmanned aircraft of heading 88.06(for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	
			-	Helicopters :	
		8802.11	--	Of an unladen weight not exceeding 2000 kg	L
		8802.12	--	Of an unladen weight exceeding 2000 kg	L
		8802.20	-	Aeroplanes and other aircraft, of an unladen weight not exceeding 2000 kg	L
		8802.30	-	Aeroplanes and other aircraft, of an unladen weight exceeding 2000 kg but not exceeding 15000 kg	L
		8802.40	-	Aeroplanes and other aircraft, of an unladen weight exceeding 15000 kg	L
		8802.60	-	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	L
218	88.04			Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	
		8804.00.10	---	Parachutes :	
		8804.00.11	----	Paragliders	L
		8804.00.19	----	Other	L
		8804.00.90	---	Other	L

219	88.05			Aircraft launching gear; deck -arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	
		8805.10	-	Aircraft launching gear and part thereof ; deck arrestor or similar gear and parts thereof	L
			-	Ground flying trainers and parts thereof :	
		8805.21	--	Air combat simulators and parts thereof	L
		8805.29	--	Other	L
220	88.07			Parts of goods of heading 88.01, 88.02 or 88.06.	
		8807.10	-	Propellers and rotors and parts thereof	L
		8807.20	-	Under-carriages and parts thereof	L
		8807.30	-	Other parts of airplanes, helicopters or unmanned aircraft	L
		8807.90	-	Other	L
221	89.01			Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	
		8901.10	-	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:	
			---	Used:	
		8901.10.19	----	Other	L
		8901.20	-	Tankers	
			---	Used:	
		8901.20.19	----	Other	L
		8901.30	-	Refrigerated vessels, other than those of subheading 8901.20	
			---	Used:	
		8901.30.19	----	Other	L
		8901.90	-	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	
			---	Used:	
		8901.90.19	----	Other	L

222	89.02			Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	
			---	Used:	
		8902.00.19	----	Other	L
223	89.03			Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
			-	Inflatable (including rigid hull inflatable) boats :	
			---	Used :	
		8903.11.29	----	Other	L
			-	Sailboats, other than inflatable, with or without auxiliary motor :	
		8903.21	--	Of a length not exceeding 7.5 m :	
			---	Used :	
		8903.21.19	----	Other	L
		8903.22	-	Of a length exceeding 7.5 m but not exceeding 24 m :	
			---	Used :	
		8903.22.19	----	Other	L
		8903.23	--	Of a length exceeding 24 m :	
			---	Used :	
		8903.23.19	----	Other	L
			-	Motorboats, other than inflatable, not including outboard motorboats :	
		8903.31	--	Of a length not exceeding 7.5 m :	
			---	Used :	
		8903.31.29	----	Other	L
		8903.32	--	Of a length exceeding 7.5 m but not exceeding 24 m :	
			---	Used :	
		8903.32.29	----	Other	L
		8903.33	--	Of a length exceeding 24 m :	
			--	Used :	
		8903.33.29	----	Other	L
			-	Other :	
		8903.93	--	Of a length not exceeding 7.5 m :	

			---	Used :	
		8903.93.29	----	Other	L
		8903.99	-	Other :	
			---	Used :	
		8903.99.29	----	Other	L
224	93.01			Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
		9301.10	-	Artillery weapons (for example, guns, howitzers and mortars)	L
		9301.20	-	Rocket launchers; flame-throwers; grenade launchers, torpedo tubes and similar projectors	L
		9301.90	-	Other	L
225	93.02	9302.00		Revolvers and pistols, other than those of heading 93.03 or 93.04.	L
226	93.03			Other firearms and similar devices which operate by the firing of an explosive charge (for example sporting shotguns and rifles, muzzle-loading firearms, vary pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive bolt humane killers, line-throwing guns).	
		9303.10	-	Muzzle-loading firearms	L
		9303.20	-	Other sporting; hunting or target shooting shotguns, including combination shotgun rifles	L
		9303.30	-	Other sporting, hunting or target shooting rifles	L
		9303.90	-	Other	L
227	93.04	9304.00		Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	L
228	93.05			Parts and accessories of articles of heading 93.01 to 93.04.	
		9305.10	-	Of revolvers or pistols	L

		9305.20	-	Of shotguns or rifles of heading 93.03	L
			-	Other :	
		9305.91	--	Of military weapons of heading 93.01	L
		9305.99	--	Other	L
229	93.06			Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof; including shot and cartridge wads.	
			-	Shotgun cartridges and parts thereof; air gun pellets :	
		9306.21	--	Cartridges	L
		9306.29	--	Other	L
		9306.30	-	Other cartridges and parts thereof	L
		9306.90	-	Other	L
230	93.07	9307.00		Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	L
231	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 :	
		9401.10.10	---	Used	L
		9401.20	-	Seats of a kind used for motor vehicles :	
		9401.20.10	---	Used	L
			-	Swivel seats with variable height adjustment :	
		9401.31	--	Of wood :	
		9401.31.10	---	Used	L
		9401.39	--	Other :	
		9401.39.10	---	Used	L
			-	Seats other than garden seats or camping equipment, convertible into beds :	
		9401.41	--	Of wood :	
		9401.41.10	---	Used	L
		9401.49	--	Other :	
		9401.49.10	---	Used	L

			-	Seats of cane, osier, bamboo or similar materials :	
		9401.52	--	Of bamboo	
		9401.52.10	---	Used	L
		9401.53	--	Of ratten	
		9401.53.10	---	Used	L
		9401.59	--	Other :	
		9401.59.10	---	Used	L
			-	Other seats, with wooden frames :	
		9401.61	--	Upholstered :	
		9401.61.10	---	Used	L
		9401.69	--	Other :	
		9401.69.10	---	Used	L
			-	Other seats, with metal frames :	
		9401.71	--	Upholstered :	
		9401.71.10	---	Used	L
		9401.79	--	Other :	
		9401.79.10	---	Used	L
		9401.80	-	Other seats :	
		9401.80.10	---	Used	L
			-	Parts :	
		9401.91	--	Of wood	
		9401.91.10	---	Used	L
		9401.99	--	Other	
		9401.99.10	---	Used	L
232	94.03			Other furniture and parts thereof.	
		9403.10	-	Metal furniture of a kind used in offices :	
		9403.10.10	---	Used	L
		9403.20	-	Other metal furniture :	
		9403.20.10	---	Used	L
		9403.30	-	Wooden furniture of a kind used in offices :	
		9403.30.10	---	Used	L
		9403.40	-	Wooden furniture of a kind used in the kitchen :	
		9403.40.10	---	Used	L
		9403.50	-	Wooden furniture of a kind used in the bedroom :	
		9403.50.10	---	Used	L
		9403.60	-	Other wooden furniture :	

		9403.60.10	---	Used	L
		9403.70	-	Furniture of plastics :	
		9403.70.10	---	Used	L
			-	Furniture of other materials, including cane, osier, bamboo or similar materials :	
		9403.82	--	Of Bamboo:	
		9403.82.10	---	Used	L
		9403.83	--	Of rattan :	
		9403.83.10	---	Used	L
		9403.89	--	Other :	
		9403.89.10	---	Used	L
			-	Parts :	
		9403.91	--	Of wood	
		9403.91.10	---	Used	L
		9403.99	--	Other :	
		9403.99.10	---	Used	L
233	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 :	
		9404.10.10	---	Used	L
			-	Mattresses :	
		9404.21	--	Of cellular rubber or plastics, whether or not covered :	
		9404.21.10	---	Used	L
		9404.29	--	Of other materials :	
		9404.29.30	---	Used	L
		9404.30	-	Sleeping bags :	
		9404.30.10	---	Used	L
		9404.40	-	Quilts, bedspreads, eiderdowns and duvets (comforters)	
		9404.40.10	---	Used	L
		9404.90	-	Other :	
		9404.90.10	---	Used	L

234	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.	
		9503.00.20	---	Dolls, remote controlled	L
		9503.00.40	---	Remote controlled stuffed toys representing animals or non-human creatures	L
		9503.00.60	---	Remote controlled electric trains, including tracks, signals and other accessories thereof; 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	L
		9503.00.80	---	Other, remote controlled	L
		9503.00.90	---	Other (Kites only)	L
235	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.	
		9504.30	-	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment :	
		9504.30.10	---	Used / reconditioned	L
		9504.30.90	---	Other	L
		9504.90	-	Other :	
		9504.90.10	---	Games of chance	L
236	95.05			Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
		9505.90	-	Other (Lanterns/ Vesak Lanterns only)	L

237	96.02			Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums, or natural resins or of modelling paster, and other moulded or carved articles, not elsewhere specified or included ; worked unhardened gelatine (except gelatine of heading 35.03) and articles of unhardened gelatines.	
		9602.00.10	---	Capsules used in the manufacture of pharmaceutical products	L

Schedule IV

	<i>Column I</i> HS Heading	<i>Column II</i> HS Code		<i>Column III</i> Description	<i>Column VII</i> Banned (B)
1	03.03			Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	
			-	Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99 :	
		0303.89	--	Other :	
		0303.89.10	---	Linna fish (<i>Decapterus punctatus</i> , <i>Decapterus russelli</i>)	B
2	15.11			Palm oil and its fractions, whether or not refined, but not chemically modified.	
		1511.10	-	Crude oil	B
		1511.90	-	Other :	
		1511.90.20	---	Palm oil imported in packing of 210 l and below	B
		1511.90.90	---	Other excluding refined bleached and deodorized (RBD) palm olein	B
3	25.24			Asbestos.	
		2524.10	-	Crocidolite	B
		2524.90	-	Other	
		2524.90.10	---	Other Amphiboles	B
4	27.10			Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
			-	Waste oils :	
		2710.91	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	B
5	29.03			Halogenated derivatives of hydrocarbons.	
			-	Saturated chlorinated derivatives of acyclic hydrocarbons :	

		2903.14	--	Carbon tetrachloride	B
		2903.15	--	Ethylene dichloride (ISO) (1,2-dichloroethane)	B
		2903.19	--	Other :	
		2903.19.10	---	1,1,1-Trichloroethane (methyl chloroform)	B
			-	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :	
		2903.76	--	Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethane (Halon-2402)	B
		2903.77	--	Other, perhalogenated only with fluorine and chlorine	
			---	Methane perhalogenated only with fluorine and chlorine	
		2903.77.12	----	Chloro-trifluoro-methane	B
		2903.77.14	----	Dichloro-difluoro-methane	B
		2903.77.15	----	Trichloro-fluoro-methane	B
			---	Ethane perhalogenated with one or two chlorine atoms respectively, and one or more fluorine atoms :	
		2903.77.24	----	Chloro-pentafluoro-ethane	B
		2903.77.26	----	Dichloro-tetrafluoro-ethane	B
			---	Ethane perhalogenated with three or more chlorine atoms respectively, and one or more fluorine atoms :	
		2903.77.33	----	Trichloro-trifluoro-ethane	B
		2903.77.34	----	Tetrachloro-fluoro-ethane	
		2903.77.35	----	Tetrachloro-difluoro-ethane	B
		2903.77.36	----	Pentachloro-fluoro-ethane	B
			---	Propane perhalogenated only with one chlorine atom and one or more fluorine atoms :	
		2903.77.47	----	Chloro-heptafluoro-propane	B
			---	Propane perhalogenated only with two chlorine atoms and one or more fluorine atoms :	
		2903.77.55	----	Dichloro-pentafluoro-propane	B
		2903.77.56	----	Dichloro-hexafluoro-propane	B
			---	Propane perhalogenated only with three or four chlorine atoms respectively, and one or more fluorine atoms :	
		2903.77.65	----	Trichloro-pentafluoro-propane	B
		2903.77.69	----	Tetrachloro-tetrafluoro-propane	B

				Propane perhalogenated only with five or more chlorine atoms respectively, and one or more fluorine atoms :	
		2903.77.73	----	Pentachloro-trifluoro-propane	B
		2903.77.74	----	Hexachloro-fluoro-propane	
		2903.77.75	----	Hexachloro-difluoro-propane	B
		2903.77.76	----	Heptachloro-fluoro-propane	B
		2903.78	--	Other perhalogenated derivatives	
			---	Methane perhalogenated with bromine and chlorine only :	
		2903.78.11	----	Bromo-chloro-methane	B
			---	Other hydrocarbons perhalogenated only with bromine and fluorine :	
		2903.78.81	----	Derivatives of methane with one, two or three bromine atoms respectively, and one or more fluorine atoms, the following: Bromo-fluoro-methane Bromo-difluoro-methane Dibromo-fluoro-methane	B
		2903.78.82	----	Derivatives of ethane, with one bromine atom and one or more fluorine atoms, namely: Bromo-fluoro-ethane, Bromo-difluoro-ethane, Bromo-trifluoro-ethane, Bromo-tetrafluoro-ethane,	B
		2903.78.83	----	Derivatives of ethane, with two bromine atoms and one or more fluorine atoms, namely: Dibromo-fluoro-ethane, Dibromo-difluoro-ethane, Dibromo-trifluoro-ethane,	B
		2903.78.84	----	Other derivatives of ethane with three or more bromine atoms and one or more fluorine atoms, namely : Tribromo-fluoro-ethane Tribromo-difluoro-ethane Tetrabromo-fluoro-ethane	B

		2903.78.85	----	Derivatives of propane, with one bromine atom and one or more fluorine atoms, namely: Bromo-fluoro-propane, Bromo-difluoro-propane, Bromo-trifluoro-propane, Bromo-tetrafluoro-propane, Bromo-pentafluoro-propane, Bromo-hexafluoro-propane,	B
		2903.78.86	----	Derivatives of propane, with two bromine atoms and one or more fluorine atoms, namely: Dibromo-fluoro-propane, Dibromo-difluoro-propane, Dibromo-trifluoro-propane, Dibromo-tetrafluoro-propane, Dibromo-pentafluoro-propane,	B
		2903.78.87	----	Derivatives of propane, with three bromine atoms and one or more fluorine atoms, namely: Tribromo-fluoro-propane, Tribromo-difluoro-propane, Tribromo-trifluoro-propane, Tribromo-tetrafluoro-propane,	B
		2903.78.88	----	Derivatives of propane, with four bromine atoms and one or more fluorine atoms, namely: Tetrabromo-fluoro-propane, Tetrabromo-difluoro-propane, Tetrabromo-trifluoro-propane,	B
		2903.78.89	----	Other derivatives of propane, with five or six bromine atoms respectively and one or more fluorine atoms, namely : Pentabromo-fluoro-propane Pentabromo-difluoro-propane Hexabromo-fluoro-propane	B
			-	Halogenated derivatives of aromatic hydrocarbons :	
		2903.94	--	Hexabromobiphenyls	B
		2903.99	--	Other	
			---	Phenyl derivatives :	
		2903.99.12	----	Other Polybrominated biphenyls (PBB)	B
		2903.99.13	----	Polychlorinated biphenyls (PCB)	B
		2903.99.14	----	Polychlorinated terphenyls (PCT)	B

6	30.06			Pharmaceutical goods specified in Note 4 to this chapter.	
			-	Other :	
		3006.92	--	Waste pharmaceuticals	B
7	38.25			Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	
		3825.30	-	Clinical waste	B
8	40.12			Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
			-	Retreaded tyres :	
		4012.11	--	Of a kind used on motor cars (including station wagons and racing cars)	B
		4012.12	--	Of a kind used on buses or lorries	B
		4012.13	--	Of a kind used on aircraft	B
		4012.19	--	Other	B
		4012.20	-	Used pneumatic tyres	B
9	84.67			Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
			-	Other equipment	
		8467.81.00	--	Chain Saw	B

8. The Imports and Exports (Control) Regulations No. 05 of 2020, published in the Gazette Extraordinary No. 2189/4 dated August 17, 2020, as amended and as last amended by the Imports and Exports (Control) Regulations No. 24 of 2022, published in the Gazette Extraordinary No.2311/08 dated December 19, 2022, is hereby repealed.
9. Issuance of Import Control License (ICL) for importation of goods specified in the **Schedule V** of this Gazette shall be suspended until further notice.

Schedule V

	<i>Column I</i> HS Heading	<i>Column II</i> HS Code		<i>Column III</i> Description	<i>Column IV</i> Import Control License (L)
1	07.13			Dried leguminous vegetables, shelled, whether or not skinned or split.	
			---	Black gram :	
		0713.31.22	----	Split	L
		0713.31.29	----	Other	L
2	08.02			Other nuts, fresh or dried, whether or not shelled or peeled.	
		802.80	-	Areca nuts :	
		0802.80.10	---	Fresh (not shelled or peeled)	L
		0802.80.90	---	Other	L
3	08.13			Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
		0813.40	-	Other fruit :	
		0813.40.10	---	Tamarind	L
4	09.04			Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
			-	Pepper :	
		0904.11	--	Neither crushed nor ground :	
			---	Light Berries of pepper with a density not exceeding 450grams per litre :	
		0904.11.11	----	Organic	L
		0904.11.19	----	Other	L
		0904.11.20	---	Matured Berries of pepper with a density exceeding 450grams per litre	L
		0904.11.30	---	Other, white	L
		0904.11.90	---	Other	L
		0904.12	--	Crushed or ground :	
		0904.12.10	---	Crushed	L
		0904.12.20	---	Ground	L

5	09.06			Cinnamon and cinnamon-tree flowers.	
			-	Neither crushed nor ground :	
		0906.11	--	Cinnamon (<i>Cinnamomumzeylanicum Blume</i>):	
			---	Organic	
		0906.11.11	----	Quills cut, in retail packs of 1 kg or less and packed in cases	L
		0906.11.12	----	Other quills	L
		0906.11.13	----	Qullings	L
		0906.11.14	----	Featherings	L
		0906.11.15	----	Chips	L
		0906.11.19	----	Other	L
			---	Other :	
		0906.11.91	----	Quills cut, in retail packs of 1 kg or less and packed in cases	L
		0906.11.92	----	Other quills	L
		0906.11.93	----	Qullings	L
		0906.11.94	----	Featherings	L
		0906.11.95	----	Chips	L
		0906.11.99	----	Other	L
		0906.19	--	Other	L
		0906.20	-	Crushed or ground :	
		0906.20.10	---	Cinnamon (<i>Cinnamomumzeylanicum Blume</i>) crushed	L
		0906.20.20	---	Cinnamon (<i>Cinnamomumzeylanicum Blume</i>) ground	L
		0906.20.90	---	Other	L
6	09.07			Cloves (whole fruit, cloves and stems).	
		0907.10	-	Neither crushed nor ground :	
			---	Organic :	
		0907.10.11	----	Whole fruit	L
		0907.10.12	----	Cloves	L
		0907.10.13	----	Stems	L
			---	Other :	
		0907.10.91	----	Whole fruit	L
		0907.10.92	----	Cloves	L
		0907.10.93	----	Stems	L
		0907.20	-	Crushed or ground	L

7	09.08			Nutmeg, mace and cardamoms.	
			-	Nutmeg:	
		0908.11	--	Neither crushed nor ground :	
			---	Organic:	
		0908.11.11	----	Wormy and Punky	L
		0908.11.19	----	Other	L
			---	Other :	
		0908.11.91	----	Wormy and Punky	L
		0908.11.99	----	Other	L
		0908.12	--	Crushed or ground :	
		0908.12.10	---	Broken	L
		0908.12.90	---	Other	L
			-	Mace:	
		0908.21	--	Neither crushed nor ground	L
		0908.22	--	Crushed or ground	L
			-	Cardamoms:	
		0908.31	--	Neither crushed nor ground	L
		0908.32	--	Crushed or ground	L
8	09.10			Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
			-	Ginger :	
		0910.11	--	Neither crushed nor ground :	
		0910.11.10	---	Dried	L
		0910.11.90	---	Other	L
		0910.12	--	Crushed or ground	L
		0910.30	-	Turmeric (curcuma) :	
		0910.30.10	---	Neither crushed nor ground	L
		0910.30.90	---	Other	L
9	10.06			Rice.	
			---	Raw Rice	
		1006.30.19	----	Other	L
			---	Parboiled Rice	
		1006.30.29	----	Other	L

10	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.	
			-	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :	
		3307.41	--	"Agarbatti" and other odoriferous preparations which operate by burning	L
11	63.09			Worn clothing and other worn articles:	
		6309.00.10	---	Blankets	L
		6309.00.90	---	Other	L
12	63.10			Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
		6310.10.00	-	Sorted :	
		6310.10.10	---	Used	L
		6310.10.90	---	Other	L
		6310.90.00	-	Other :	
		6310.90.10	---	Used	L
		6310.90.90	---	Other	L
13	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 :	
		6810.11.10	---	Concrete cement blocks encasing industrial waste sludge	L
			-	Other articles :	
		6810.99	--	Other :	
		6810.99.10	---	Concrete cement blocks encasing industrial waste sludge	L

14	71.13			Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
			-	Of precious metal whether or not plated or clad with precious metal :	
		7113.19	--	Of other precious metal, whether or not plated or clad with precious metal :	
			---	Articles	
		7113.19.12	----	Of Gold more than 22 karat	L
			---	Parts:	
		7113.19.92	----	Of Gold more than 22 karat	L
15	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:	
		8407.31	--	Of a cylinder capacity not exceeding 50 cc :	
		8407.31.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	L
		8407.32	--	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
		8407.32.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	L
		8407.33	--	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :	
		8407.33.10	---	Two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	L
16	84.08			Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
		8408.20	-	Engines of a kind used for the propulsion of vehicles of Chapter 87 :	
		8408.20.10	---	Used	L
		8408.90	-	Other engines :	
		8408.90.10	---	Used	L

17	84.09			Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08	
			-	Other :	
		8409.91	--	Suitable for use solely or principally with spark-ignition internal combustion piston engines	
		8409.91.10	---	Engine blocks, and cylinder heads for two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	L
18	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, self-contained or "split system" :	
		8415.10.10	---	Used / reconditioned	L
		8415.20	-	Of a kind used for persons, in motor vehicles:	
		8415.20.10	---	Used / reconditioned	L
			-	Other :	
		8415.81	--	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps) :	
		8415.81.10	---	Used / reconditioned	L
		8415.82	---	Other, incorporating a refrigerating unit :	
		8415.82.10	---	Used / reconditioned	L
		8415.83	--	Not incorporating a refrigerating unit :	
		8415.83.10	---	Used / reconditioned	L
		8415.90	-	Parts:	
		8415.90.11	----	Used / reconditioned	L
19	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 :	
		8418.10.10	---	Used / reconditioned	L
		8418.21	--	Compression-type :	
		8418.21.10	---	Used / reconditioned	L
		8418.29	--	Other	
		8418.29.10	---	Used / reconditioned absorption-type, electrical	L
		8418.29.30	---	Other used / reconditioned	L
		8418.30	-	Freezers of the chest type, not exceeding 800 l capacity :	
		8418.30.10	---	Not exceeding 566 l used / reconditioned	L
		8418.30.30	---	Other, used / reconditioned	L
		8418.40	-	Freezers of the upright type, not exceeding 900 l capacity :	
		8418.40.10	---	Not exceeding 566 l used / reconditioned	L
		8418.40.30	---	Other, used / reconditioned	L
		8418.50	-	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :	
		8418.50.10	---	Used / reconditioned	L
			-	Other refrigerating or freezing equipment; heat pumps :	
		8418.69	--	Other :	
		8418.69.10	---	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned	L
		8418.69.30	---	Blast-freezers for preserving poultry meat used/ reconditioned	L
		8418.69.50	---	Milk chilling tanks used/ reconditioned	L
		8418.69.70	---	Other, used/ re-conditioned	L
20	84.50			Household or laundry-type washing machines, including machines which both wash and dry'	
		8450.11	--	Fully-automatic machines :	
		8450.11.20	---	Used / reconditioned	L
			---	Other, top loading :	
		8450.12	--	Other machines, with built-in centrifugal drier :	

		8450.12.20	---	Used / reconditioned	L
		8450.19	--	Other :	
		8450.19.20	---	Used / reconditioned	L
21	84.71			Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included.	
		8471.30	-	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display :	
		8471.30.10	---	Used / reconditioned	L
			-	Other automatic data processing machines :	
		8471.41	--	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :	
		8471.41.10	---	Used / reconditioned	L
		8471.49	--	Other, presented in the form of systems :	
		8471.49.10	---	Used / reconditioned	L
		8471.50	-	Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units :	
		8471.50.10	---	Used / reconditioned	L
22	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.	
		8528.49	--	Other :	
		8528.49.10	---	Used / reconditioned	L
		8528.59	--	Other :	
		8528.59.10	---	Used / reconditioned	L

			-	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus :	
		8528.71	--	Not designed to incorporate a video display or screen :	
		8528.71.10	---	Used / reconditioned	L
		8528.72	--	Other, colour :	
		8528.72.20	---	Used / reconditioned	L
		8528.73	--	Other, monochrome :	
		8528.73.10	---	Used / reconditioned and completely knocked-down with or without cathode ray tube	L
		8528.73.30	---	Other, used / reconditioned	L
23	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 persons (adults) including the driver, not more than three and a half years old:	
		8702.10.13	----	Modified Vehicles of heading 87.03, more than two years old.	L
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
		8702.10.21	----	Modified Vehicles of heading 87.03	L
		8702.10.29	----	Other	L
			---	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 :	
		8702.10.33	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.10.41	----	Modified Vehicles of heading 87.03	L

		8702.10.49	----	Other	L
			---	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 :	
		8702.10.54	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.10.61	----	Modified Vehicles of heading 87.03	L
		8702.10.69	----	Other	L
			---	Other, not more than ten years old :	
		8702.10.74	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Other, more than ten years old :	
		8702.10.81	----	Modified Vehicles of heading 87.03	L
		8702.10.89	----	Other	L
		8702.20	-	With both compression-ignition internal combustion piston engine (diesel or semi-diesel) 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:	
		8702.20.12	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
		8702.20.21	----	Modified vehicles of heading 87.03	L
		8702.20.29	----	Other	L
			---	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 :	
		8702.20.32	----	Modified vehicles of heading 87.03, more than two years old	L

			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.20.41	----	Modified vehicles of heading 87.03	L
		8702.20.49	----	Other	L
			---	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 :	
		8702.20.52	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.20.61	----	Modified vehicles of heading 87.03	L
		8702.20.69	----	Other	L
			---	Other, not more than ten years old :	
		8702.20.72	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Other, more than ten years old :	
		8702.20.81	----	Modified vehicles of heading 87.03	L
		8702.20.89	----	Other	L
		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:	
		8702.30.12	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	
		8702.30.21	----	Modified vehicles of heading 87.03	L
		8702.30.29	----	Other	L
			---	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 :	

		8702.30.32	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.30.41	----	Modified vehicles of heading 87.03	L
		8702.30.49	----	Other	L
			---	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 :	
		8702.30.52	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.30.61	----	Modified vehicles of heading 87.03	L
		8702.30.69	----	Other	L
			---	Other, not more than ten years old :	
		8702.30.72	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Other, more than ten years old :	
		8702.30.81	----	Modified vehicles of heading 87.03	L
		8702.30.89	----	Other	L
		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:	
		8702.40.12	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	
		8702.40.21	----	Modified vehicles of heading 87.03	L
		8702.40.29	----	Other	L
			---	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 :	

		8702.40.32	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.40.41	----	Modified vehicles of heading 87.03	L
		8702.40.49	----	Other	L
			---	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 :	
		8702.40.52	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.40.61	----	Modified vehicles of heading 87.03	L
		8702.40.69	----	Other	L
			----	Other, not more than ten years old:	
		8702.40.72	----	Modified vehicles of heading 87.03, more than two years old	L
			---	Other, more than ten years old:	
		8702.40.81	----	Modified vehicles of heading 87.03	L
		8702.40.89	----	Other	L
		8702.90	-	Other :	
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old :	
		8702.90.13	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old :	
		8702.90.21	----	Modified Vehicles of heading 87.03	L
		8702.90.29	----	Other	L
			---	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 :	

		8702.90.33	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old :	
		8702.90.41	----	Modified Vehicles of heading 87.03	L
		8702.90.49	----	Other	L
			---	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 :	
		8702.90.54	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old :	
		8702.90.61	----	Modified Vehicles of heading 87.03	L
		8702.90.69	----	Other	L
			---	Other, not more than ten years old :	
		8702.90.74	----	Modified Vehicles of heading 87.03, more than two years old	L
			---	Other, more than ten years old :	
		8702.90.81	----	Modified Vehicles of heading 87.03	L
		8702.90.89	----	Other	L
24	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 :	
		8703.10.20	---	More than three years old :	
		8703.10.21	----	Electric Golf cars	L
		8703.10.29	----	Other	L
			-	Other vehicles, with only spark-ignition internal combustion piston engine :	
		8703.21	--	Of cylinder capacity not exceeding 1,000 cc :	

		8703.21.20	---	Ambulances and prison vans more than three years old	L
		8703.21.40	---	Hearses more than three years old	L
			---	Auto-trishaws :	
		8703.21.51	----	With two-stroke petrol engine	L
		8703.21.53	----	Other, driven by liquefied petroleum (LP) gas , not more than two years old	L
		8703.21.55	----	Other, more than two years old	L
			---	Motor cars including station wagons and racing cars, more than three years old :	
		8703.21.72	----	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	L
		8703.21.79	----	Other	L
			---	Other :	
		8703.21.93	----	More than three years old	L
		8703.22	--	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.22.20	---	Ambulances and prison vans, more than three years old	L
		8703.22.40	---	Hearses more than three years old	L
		8703.22.60	---	Motor cars including station wagons and racing cars, more than three years old	L
		8703.22.80	---	Other, more than three years old	L
		8703.23	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc :	
		8703.23.20	---	Ambulances and prison vans more than three years old	L
		8703.23.40	---	Hearses more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :	
		8703.23.62	----	Of a cylinder capacity not exceeding 1,600 cc	L
		8703.23.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	L
		8703.23.69	----	Other	L
		8703.23.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	L
			---	Other :	

		8703.23.94	----	Of a cylinder capacity not exceeding 2,000 cc, more than three years old	L
		8703.23.98	----	Of a cylinder capacity exceeding 2000cc., more than three years old	L
		8703.24	--	Of a cylinder capacity exceeding 3,000 cc :	
		8703.24.20	---	Ambulances and prison vans more than three years old	L
		8703.24.40	---	Hearses more than three years old	L
		8703.24.60	---	Motor cars including station wagons and racing cars, more than three years old	L
		8703.24.80	---	Other, more than three years old	L
			-	Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		8703.31	--	Of a cylinder capacity not exceeding 1,500 cc :	
		8703.31.20	---	Ambulances and prison vans more than three years old	L
		8703.31.40	---	Hearses more than three years old	L
		8703.31.60	---	Auto-trishaws more than two years old	L
		8703.31.80	---	Motor cars including station wagons and racing cars, more than three years old	L
			---	Other :	
		8703.31.94	----	More than three years old	L
		8703.32	--	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc :	
		8703.32.20	---	Ambulances and prison vans more than three years old	L
		8703.32.40	---	Hearses more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old :	
		8703.32.63	----	Of a cylinder capacity not exceeding 1,600 cc	L
		8703.32.65	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc	L
		8703.32.69	----	Other	L
		8703.32.80	---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc, more than three years old	L

			---	Other :	
		8703.32.97	----	Other, of a cylinder capacity not exceeding 2,000 cc., more than three years old	L
		8703.32.99	----	Other, of a cylinder capacity exceeding 2,000 cc., more than three years old	L
		8703.33	--	Of a cylinder capacity exceeding 2,500 cc :	
		8703.33.20	---	Ambulances and prison vans more than three years old	L
		8703.33.40	---	Hearses more than three years old	L
		8703.33.60	---	Motor cars including station wagons and racing cars, more than three years old	L
		8703.33.80	---	Other, more than three years old	L
		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 :	
		8703.40.12	----	Ambulances and prison vans more than three years old	L
		8703.40.14	----	Hearses more than three years old	L
		8703.40.16	----	Auto-trishaws, more than two years old	L
		8703.40.19	----	Other, more than three years old	L
			---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :	
		8703.40.22	----	Go-Karts , more than three years old	L
		8703.40.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	L
		8703.40.26	----	All terrain vehicle (ATV) , more than three years old	L
		8703.40.29	----	Other , more than three years old	L
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.40.32	----	Ambulances and prison vans, more than three years old	L
		8703.40.34	----	Hearses more than three years old	L

		8703.40.36	----	Motor cars including station wagons and racing cars, more than three years old	L
		8703.40.39	----	Other, more than three years old	L
			---	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 :	
		8703.40.42	----	Ambulances and prison vans more than three years old	L
		8703.40.44	----	Hearses more than three years old	L
		8703.40.49	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.40.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	L
		8703.40.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	L
		8703.40.59	----	Other , more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.40.62	----	Ambulances and prison vans more than three years old	L
		8703.40.64	----	Hearses more than three years old	L
		8703.40.69	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.40.72	----	More than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.40.82	----	Ambulances and prison vans more than three years old	L
		8703.40.84	----	Hearses more than three years old	L
		8703.40.89	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	

		8703.40.92	----	More than three years old	L
		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 :	
		8703.50.12	----	Ambulances and prison vans more than three years	L
		8703.50.14	----	Hearses more than three years old	L
		8703.50.16	----	Auto-trishaws, more than two years old	L
		8703.50.19	----	Other, more than three years old	L
			---	Motor cars including station wagons and racing cars, of cylinder capacity not exceeding 1,000 cc :	
		8703.50.22	----	Go-Karts , more than three years old	L
		8703.50.24	----	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	L
		8703.50.26	----	All terrain vehicle (ATV) , more than three years old	L
		8703.50.29	----	Other , more than three years old	L
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.50.32	----	Ambulances and prison vans, more than three years old	L
		8703.50.34	----	Hearses more than three years old	L
		8703.50.36	----	Motor cars including station wagons and racing cars, more than three years old	L
		8703.50.39	----	Other, more than three years old	L
			---	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 :	
		8703.50.42	----	Ambulances and prison vans more than three years old	L
		8703.50.44	----	Hearses more than three years old	L
		8703.50.49	----	Other , more than three years old	L

			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.50.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	L
		8703.50.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	L
		8703.50.59	----	Other , more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.50.62	----	Ambulances and prison vans more than three years old	L
		8703.50.64	----	Hearses more than three years old	L
		8703.50.69	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.50.79	----	Other, more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.50.82	----	Ambulances and prison vans more than three years old	L
		8703.50.84	----	Hearses more than three years old	L
		8703.50.89	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.50.99	----	Other, more than three years old	L
		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 :	
		8703.60.12	----	Ambulances and prison vans more than three years old	L

		8703.60.14	----	Hearses more than three years old	L
		8703.60.16	----	Auto-trishaws, more than two years old	L
		8703.60.19	----	Other, more than three years old	L
			---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :	
		8703.60.22	----	Go-Karts , more than three years old	L
		8703.60.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	L
		8703.60.26	----	All terrain vehicle (ATV) , more than three years old	L
		8703.60.29	----	Other , more than three years old	L
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.60.32	----	Ambulances and prison vans, more than three years old	L
		8703.60.34	----	Hearses more than three years old	L
		8703.60.36	----	Motor cars including station wagons and racing cars, more than three years old	L
		8703.60.39	----	Other, more than three years old	L
			---	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 :	
		8703.60.42	----	Ambulances and prison vans more than three years old	L
		8703.60.44	----	Hearses more than three years old	L
		8703.60.49	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.60.52	----	Of a cylinder capacity not exceeding 1,600 cc ,more than three years old	L
		8703.60.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc , more than three years old	L
		8703.60.59	----	Other , more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	

		8703.60.62	----	Ambulances and prison vans more than three years old	L
		8703.60.64	----	Hearses more than three years old	L
		8703.60.69	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.60.72	----	More than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.60.82	----	Ambulances and prison vans more than three years old	L
		8703.60.84	----	Hearses more than three years old	L
		8703.60.89	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	
		8703.60.92	----	More than three years old	L
		8703.70	-	Other vehicles, with both compression-ignition 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 :	
		8703.70.12	----	Ambulances and prison vans more than three years	L
		8703.70.14	----	Hearses more than three years old	L
		8703.70.16	----	Auto-trishaws, more than two years old	L
		8703.70.19	----	Other, more than three years old	L
			---	Motor cars including station wagons and racing cars ,of cylinder capacity not exceeding 1,000 cc :	
		8703.70.22	----	Go-Karts , more than three years old	L
		8703.70.24	----	Quadricycle of cylinder capacity not exceeding 300 cc , more than three years old	L
		8703.70.26	----	All terrain vehicle (ATV) , more than three years old	L

		8703.70.29	----	Other , more than three years old	L
			---	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
		8703.70.32	----	Ambulances and prison vans, more than three years old	L
		8703.70.34	----	Hearses more than three years old	L
		8703.70.36	----	Motor cars including station wagons and racing cars, more than three years old	L
		8703.70.39	----	Other, more than three years old	L
			---	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 :	
		8703.70.42	----	Ambulances and prison vans more than three years old	L
		8703.70.44	----	Hearses more than three years old	L
		8703.70.49	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc :	
		8703.70.52	----	Of a cylinder capacity not exceeding 1,600 cc,more than three years old	L
		8703.70.54	----	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	L
		8703.70.59	----	Other , more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.70.62	----	Ambulances and prison vans more than three years old	L
		8703.70.64	----	Hearses more than three years old	L
		8703.70.69	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3000cc :	
		8703.70.79	----	Other, more than three years old	L
			---	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3000cc :	

		8703.70.82	----	Ambulances and prison vans more than three years old	L
		8703.70.84	----	Hearses more than three years old	L
		8703.70.89	----	Other , more than three years old	L
			---	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000cc:	
		8703.70.99	----	Other, more than three years old	L
		8703.80	-	Other vehicles, with only electric motor for propulsion :	
			---	Electric auto-trishaws:	
		8703.80.12	----	More than two years old	L
			---	Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:	
		8703.80.22	----	More than 3 years old	L
			---	Other , driven by electric motors powered by on board accumulators charged by external electric source (e.g. National Grid) , more than 3 years old :	
		8703.80.41	----	Capacity of motors not exceeding 50kW	L
		8703.80.42	----	Capacity of motors exceeding 50kW but not exceeding 100kW	L
		8703.80.43	----	Capacity of motors exceeding 100kW but not exceeding 200kW	L
		8703.80.44	----	Capacity of motors exceeding 200kW	L
			---	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 ,more than 3 years old :	
		8703.80.61	----	Capacity of motors not exceeding 50kW	L
		8703.80.62	----	Capacity of motors exceeding 50kW but not exceeding 100kW	L
		8703.80.63	----	Capacity of motors exceeding 100kW but not exceeding 200kW	L
		8703.80.64	----	Capacity of motors exceeding 200kW	L
			---	Other :	
		8703.80.72	----	More than three years old	L
		8703.90	-	Other :	
		8703.90.20	---	More than three years old	L

25	87.04			Motor vehicles for the transport of goods.	
			-	Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel) :	
		8704.21	--	g.v.w. not exceeding 5 tonnes :	
			---	Special purpose tankers/bowsers and trucks:	
		8704.21.12	----	Tankers / bowsers with stainless steel tanks for transport of milk,more than five years old	L
		8704.21.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	L
			---	Auto-trishaws :	
		8704.21.22	----	More than four years old	L
			---	Chassis fitted with engines and cabs	
		8704.21.32	----	for vehicles of national subdivision 8704.21.44, more than four years old	L
		8704.21.34	----	for vehicles of national subdivision 8704.21.52, more than four years old	L
		8704.21.36	----	for vehicles of national subdivision 8704.21.64, more than four years old	L
		8704.21.38	----	for vehicles of national subdivision 8704.21.68, more than four years old	L
			---	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 :	
		8704.21.42	----	Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.21.44	----	Cargo carrying capacity of 800kg or more, more than four years old	L

			---	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 :	
		8704.21.52	----	More than four years old	L
			---	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 :	
		8704.21.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.21.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	L
		8704.21.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.21.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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 :	
		8704.21.72	----	More than four years old	L
			---	Other :	
		8704.21.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	L
		8704.21.99	----	Other vehicles more than four years old	L
		8704.22	--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	

			---	Tankers and bowzers with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.22.43	----	More than ten years old	L
			---	Garbage trucks equipped with waste compacting mechanism. :	
		8704.22.52	----	More than five years old	L
			---	Other :	
		8704.22.63	----	More than ten years old	L
		8704.23	--	g.v.w. exceeding 20 tonnes :	
			---	Tankers and bowzers with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.23.53	----	More than ten years old	L
			---	Garbage trucks equipped with waste compacting mechanism :	
		8704.23.62	----	More than five years old	L
			---	Other :	
		8704.23.73	----	More than ten years old	L
			-	Other, with only spark-ignition internal combustion piston engine :	
		8704.31	--	g.v.w. not exceeding 5 tonnes :	
			---	Special purpose tankers/bowzers and trucks:	
		8704.31.12	----	Tankers / bowzers with stainless steel tanks for transport of milk,more than five years old	L
		8704.31.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	L
			---	Auto-trishaws :	
		8704.31.21	----	With two-stroke petrol engine	L
		8704.31.23	----	Other, more than four years old	L
			---	Chassis fitted with engines and cabs :	
		8704.31.32	----	for vehicles of national subdivision 8704.31.44, more than four years old	L

		8704.31.34	----	for vehicles of national subdivision 8704.31.52, more than four years old	L
		8704.31.36	----	for vehicles of national subdivision 8704.31.64, more than four years old	L
		8704.31.38	----	for vehicles of national subdivision 8704.31.68, more than four years old	L
			---	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 :	
		8704.31.42	----	Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.31.44	----	Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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:	
		8704.31.52	----	More than four years old	L
			---	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 :	
		8704.31.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	L

		8704.31.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	L
		8704.31.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.31.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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 :	
		8704.31.72	----	More than four years old	L
			---	Other :	
		8704.31.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	L
		8704.31.99	----	Other more than four years old	L
		8704.32	--	g.v.w. exceeding 5 tonnes :	
			---	Tankers and bowsers with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.32.43	----	More than ten years old	L
		8704.32.52	----	More than five years old	L
			---	Other :	
		8704.32.63	----	More than ten years old	L
			-	Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion :	
		8704.41	--	g.v.w. not exceeding 5 tonnes	
			---	Special purpose tankers/bowsers and trucks:	

		8704.41.12	----	Tankers / bowsters with stainless steel tanks for transport of milk,more than five years old	L
		8704.41.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	L
		8704.41.22	----	More than four years old	L
			---	Chassis fitted with engines and cabs	
		8704.41.32	----	for vehicles of national subdivision 8704.41.44, more than four years old	L
		8704.41.34	----	for vehicles of national subdivision 8704.41.52, more than four years old	L
		8704.41.36	----	for vehicles of national subdivision 8704.41.64, more than four years old	L
		8704.41.38	----	for vehicles of national subdivision 8704.41.68, more than four years old	L
			---	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 :	
		8704.41.42	----	Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.41.44	----	Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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 :	
		8704.41.52	----	More than four years old	L
			---	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 :	
		8704.41.62	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.41.64	----	Vehicles fitted with front leaf springs and Cargo carrying capacity of 800kg or more, more than four years old	L
		8704.41.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.41.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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 :	
		8704.41.72	----	More than four years old	L
			---	Other :	
		8704.41.92	----	Other vehicles with separate bodies for cabin and cargo area, more than four years old	L
		8704.41.99	----	Other vehicles more than four years old	L
			--	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes :	
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.42.43	----	More than ten years old	L
			---	Garbage trucks equipped with waste compacting mechanism. :	
		8704.42.52	----	More than five years old	L
			---	Other :	

		8704.42.63	----	More than ten years old	L
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.43.53	----	More than ten years old	L
			---	Garbage trucks equipped with waste compacting mechanism :	
		8704.43.62	----	More than five years old	L
			---	Other :	
		8704.43.73	----	More than ten years old	L
			-	Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion :	
		8704.51	--	g.v.w. not exceeding 5 tonnes	
			---	Special purpose tankers/bowsters and trucks:	
		8704.51.12	----	Tankers / bowsters with stainless steel tanks for transport of milk,more than five years old	L
		8704.51.14	----	Garbage trucks equipped with waste compacting mechanism, more than five years old	L
			---	Auto-trishaws :	
		8704.51.23	----	Other, more than four years old	L
			---	Chassis fitted with engines and cabs :	
		8704.51.32	----	for vehicles of national subdivision 8704.51.44, more than four years old	L
		8704.51.34	----	for vehicles of national subdivision 8704.51.52, more than four years old	L
		8704.51.36	----	for vehicles of national subdivision 8704.51.64, more than four years old	L
		8704.51.38	----	for vehicles of national subdivision 8704.51.68, more than four years old	L
			---	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 :	

		8704.51.42	----	Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.51.44	----	Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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:	
		8704.51.52	----	More than four years old	L
			---	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 :	
		8704.51.62	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.51.64	----	Vehicles fitted with front leaf sprigs and Cargo carrying capacity of 800kg or more, more than four years old	L
		8704.51.66	----	Other Vehicles, Cargo carrying capacity of less than 800kg , more than four years old	L
		8704.51.68	----	Other Vehicles, Cargo carrying capacity of 800kg or more, more than four years old	L
			---	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 :	
		8704.51.72	----	More than four years old	L
			---	Other :	

		8704.51.92	----	Vehicles with separate bodies for cabin and cargo area, more than four years old	L
		8704.51.99	----	Other more than four years old	L
		8704.52	--	g.v.w. exceeding 5 tonnes :	
			---	Tankers and bowsters with stainless steel tanks for transport of milk and refrigerated trucks :	
		8704.52.43	----	More than ten years old	L
			---	Garbage trucks equipped with waste compacting mechanism :	
		8704.52.52	----	More than five years old	L
			---	Other :	
		8704.52.63	----	More than ten years old	L
			-	Other with only electric motor for propulsion :	
		8704.60.20	---	Electric auto-trishaws more than five years old	L
			---	Other electric, more than five years old	
		8704.60.41	----	Capacity of motors not exceeding 50kW	L
		8704.60.42	----	Capacity of motors exceeding 50kW, but not exceeding 100kW	L
		8704.60.43	----	Capacity of motors exceeding 100kW, but not exceeding 200kW	L
		8704.60.44	----	Capacity of motors exceeding 200kW	L
		8704.90	-	Other :	
		8704.90.90	---	Other	L
26	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, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
		8705.10	-	Crane lorries :	
		8705.10.20	---	More than ten years old	L
		8705.20	-	Mobile drilling derricks :	
		8705.20.20	---	More than seven years old	L
		8705.30	-	Fire fighting vehicles :	
		8705.30.20	---	More than seven years old	L
		8705.40	-	Concrete-mixer lorries :	

		8705.40.20	---	More than ten years old	L
		8705.90	-	Other :	
			---	Mobile workshops	
			---	Gully bowzers equipped with suction pumps for extracting sewage water /wastes:	
		8705.90.22	----	More than seven years old	L
			---	Concrete pump trucks :	
		8705.90.32	----	More than ten years old	L
			---	Other :	
		8705.90.42	----	Modified Vehicles of heading 87.02, more than three years old	L
		8705.90.44	----	Modified Vehicles of heading 87.03, more than three years old	L
		8705.90.46	----	Modified Vehicles of heading 87.04, more than three years old	L
		8705.90.48	----	Other, more than seven years old	L
			---	Other, modified vehicles of heading 87.02, 87.03 and 87.04:	
		8705.90.52	----	Modified Vehicles of heading 87.02, more than three years old	L
		8705.90.54	----	Modified Vehicles of heading 87.03, more than three years old	L
		8705.90.56	----	Modified Vehicles of heading 87.04, more than three years old	L
			---	Other :	
		8705.90.92	----	g. v. w. not exceeding 4 tonnes , more than seven years old	L
		8705.90.94	----	g. v. w. exceeding 4 tonnes , more than seven years old	L
27	87.06			Chassis fitted with engines, for the motor vehicles of heading 87.01 to 87.05.	
		8706.00.50	---	Used chassis fitted with engines	L
28	87.07			Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
		8707.10	-	For the vehicles of heading 87.03 :	
		8707.10.10	---	Used vehicle bodies fully equipped with fittings and accessories	L

		8707.10.20	---	Other vehicle bodies fully equipped with fittings and accessories	L
		8707.10.30	---	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	L
		8707.10.40	---	Other vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	L
		8707.10.50	---	Rough coated ,bare body frame with /without doors , bonnet and boot lid	L
		8707.10.60	---	Used bare body frame with /without doors , bonnet and boot lid	L
		8707.10.90	---	Other	L
		8707.90	-	Other :	
		8707.90.10	---	Bodies and cabs incorporating attachments left over in the process of separating same from the main vehicle by cutting, but not meriting classification elsewhere by virtue of those left over attachments	L
			---	Other, bodies for the vehicles of 10 or more persons but less than 25 of heading 87.02 including the driver :	
		8707.90.41	----	Used bodies fully equipped with fittings and accessories	L
		8707.90.42	----	Other vehicle bodies fully equipped with fittings and accessories	L
		8707.90.43	----	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	L
		8707.90.44	----	Used vehicle bodies fully equipped with fittings and accessories excluding seats and upholstery	L
		8707.90.48	----	Rough coated ,bare body frame with /without doors , bonnet and boot lid	L
		8707.90.49	----	Used bare body frame with /without doors , bonnet and boot lid	L
		8707.90.90	---	Other	L
29	87.08			Parts and accessories of the motor vehicles of headings 87.01 to 87.05	
			-	Other parts and accessories of bodies (including cabs) :	

		8708.29	--	Other :	
		8708.29.10	---	"Cut-portions" of bodies and cabs	L
		8708.70	-	Road wheels and parts and accessories thereof :	
		8708.70.10	---	Rims fitted with tyres, showing signs of wear	L
			-	Other parts and accessories :	
		8708.99	--	Other :	
		8708.99.30	---	Other used chassis not fitted with engines, but with or without fittings	L
		8708.99.40	---	"Cut-portions" of motor vehicles	L
30	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 :	
		8711.10.20	---	More than three years old	L
		8711.20	-	With internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc :	
		8711.20.20	---	Exceeding 50 cc but not exceeding 200 cc, more than three years old	L
		8711.20.40	---	Other, more than three years old	L
		8711.30	-	With internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc :	
		8711.30.20	---	Exceeding 250 cc but not exceeding 350 cc, more than three years old	L
		8711.30.40	---	Exceeding 350 cc but not exceeding 450 cc , more than three years old	L
		8711.30.60	---	Other, more than three years old	L
		8711.40	-	With internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc :	
		8711.40.20	---	More than three years old	L
		8711.50	-	With internal combustion piston engine of a cylinder capacity exceeding 800 cc :	
		8711.50.20	---	Exceeding 800 cc but not exceeding 1000 cc , more than three years old	L
		8711.50.40	---	Other, more than three years old	L

		8711.60	-	With electric motor for propulsion:	
		8711.60.20	---	More than three years old	L
31	87.14			Parts and accessories of vehicles of headings 87.11 to 87.13.	
		8714.10	-	Of motorcycles (including mopeds):	
		8714.10.10	--	Frames, with or without front fork	L
32	87.16			Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
		8716.10	-	Trailers and semi-trailers of the caravan type, for housing or camping :	
		8716.10.20	---	More than five years old	L
		8716.20	-	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes :	
		8716.20.20	---	More than five years old	L
			-	Other trailers and semi-trailers for the transport of goods :	
		8716.31	--	Tanker trailers and tanker semi-trailers :	
		8716.31.20	---	More than five years old	L
		8716.39	--	Other :	
		8716.39.20	---	More than five years old	L
		8716.40	-	Other trailers and semi-trailers :	
		8716.40.20	---	More than five years old	L
		8716.80	-	Other vehicles :	
		8716.80.40	---	Other more than five years old	L
33	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 :	
		9401.10.10	---	Used	L
		9401.20	-	Seats of a kind used for motor vehicles :	
		9401.20.10	---	Used	L
			-	Swivel seats with variable height adjustment :	
		9401.31	--	Of wood :	
		9401.31.10	---	Used	L
		9401.39	--	Other :	
		9401.39.10	---	Used	L

			-	Seats other than garden seats or camping equipment, convertible into beds :	
		9401.41	--	Of wood :	
		9401.41.10	---	Used	L
		9401.49	--	Other :	
		9401.49.10	---	Used	L
			-	Seats of cane, osier, bamboo or similar materials :	
		9401.52	--	Of bamboo	
		9401.52.10	---	Used	L
		9401.53	--	Of ratten	
		9401.53.10	---	Used	L
		9401.59	--	Other :	
		9401.59.10	---	Used	L
			-	Other seats, with wooden frames :	
		9401.61	--	Upholstered :	
		9401.61.10	---	Used	L
		9401.69	--	Other :	
		9401.69.10	---	Used	L
			-	Other seats, with metal frames :	
		9401.71	--	Upholstered :	
		9401.71.10	---	Used	L
		9401.79	--	Other :	
		9401.79.10	---	Used	L
		9401.80	-	Other seats :	
		9401.80.10	---	Used	L
			-	Parts :	
		9401.91	--	Of wood	
		9401.91.10	---	Used	L
		9401.99	--	Other	
		9401.99.10	---	Used	L
34	94.03			Other furniture and parts thereof.	
		9403.10	-	Metal furniture of a kind used in offices :	
		9403.10.10	---	Used	L
		9403.20	-	Other metal furniture :	
		9403.20.10	---	Used	L
		9403.30	-	Wooden furniture of a kind used in offices :	
		9403.30.10	---	Used	L

		9403.40	-	Wooden furniture of a kind used in the kitchen :	
		9403.40.10	---	Used	L
		9403.50	-	Wooden furniture of a kind used in the bedroom :	
		9403.50.10	---	Used	L
		9403.60	-	Other wooden furniture :	
		9403.60.10	---	Used	L
		9403.70	-	Furniture of plastics :	
		9403.70.10	---	Used	L
			-	Furniture of other materials, including cane, osier, bamboo or similar materials :	
		9403.82	--	Of Bamboo:	
		9403.82.10	---	Used	L
		9403.83	--	Of rattan :	
		9403.83.10	---	Used	L
		9403.89	--	Other :	
		9403.89.10	---	Used	L
			-	Parts :	
		9403.91	--	Of wood	
		9403.91.10	---	Used	L
		9403.99	--	Other :	
		9403.99.10	---	Used	L
35	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 :	
		9404.10.10	---	Used	L
			-	Mattresses :	
		9404.21	--	Of cellular rubber or plastics, whether or not covered :	
		9404.21.10	---	Used	L
		9404.29	--	Of other materials :	
		9404.29.30	---	Used	L
		9404.30	-	Sleeping bags :	

		9404.30.10	---	Used	L
		9404.40	-	Quilts, bedspreads, eiderdowns and duvets (comforters)	
		9404.40.10	---	Used	L
		9404.90	-	Other :	
		9404.90.10	---	Used	L
36	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.	
		9503.00.90	---	Other (Kites only)	L
37	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.	
		9504.30	-	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment :	
		9504.30.10	---	Used / reconditioned	L
		9504.30.90	---	Other	L
		9504.90	-	Other :	
		9504.90.10	---	Games of chance	L
38	95.05			Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
		9505.90	-	Other (Lanterns/ Vesak Lanterns only)	L

10. Director General of Customs shall clear the goods classified under the **HS Codes of 0511.10, 0511.99.20 and 0511.99.30** on submission of valid Animal Quarantine Certificate issued by the Department of Animal Production and Health

- 11.** 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.
- 12.** The final decision shall be made by the Controller General of Imports and Exports on any issues arising in relation to these Regulations.