

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 2852.00 are to be classified in those headings and in no other heading of this Section.
2. Subject Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 2852.00 and carbides

(heading 28.49), only the following compounds of carbon are to be classified in this Chapter:

- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
- (b) Halide oxides of carbon (heading 28.12);
- (c) Carbon disulphide (heading 28.13);
- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 2847.00), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 2853.00) other than calcium cyanamide, whether or not pure (Chapter 31).

3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:

- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;

- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts.

Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.

6. Heading 28.44 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g).

- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
7. Heading 2848.00 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
 8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 3818.00.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I - CHEMICAL ELEMENTS		
28.01	Fluorine, chlorine, bromine and iodine.		
2801.10.00	Chlorine	5%	kg
2801.20.00	Iodine	5%	kg
2801.30.00	Flourine; bromine	5%	kg
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	Free	kg
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	5%	kg
28.04	Hydrogen, rare gases and other non-metals.		
2804.10.00	Hydrogen	10%	kg
	Rare gases:		
2804.21.00	Argon	5%	kg
2804.29.00	Other	5%	kg
2804.30.00	Nitrogen	10%	kg
2804.40.00	Oxygen	10%	kg
2804.50.00	Boron; tellurium	5%	kg
	Silicon:		
2804.61.00	Containing by weight not less than 99.99% of Silicon	5%	kg
2804.69.00	Other	5%	kg
2804.70.00	Phosphorus	5%	kg
2804.80.00	Arsenic	5%	kg
2804.90.00	Selenium	5%	kg
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:		
2805.11.00	Sodium	Free	kg
2805.12.00	Calcium	Free	kg
2805.19.00	Other	Free	kg
2805.30.00	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed	Free	kg
2805.40.00	Mercury	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	II - INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS		
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.		
2806.10.00	Hydrogen chloride (hydrochloric acid)	5%	kg
2806.20.00	Chlorosulphuric acid	5%	kg
28.07	Sulphuric acid; oleum.		
2807.00.10	Sulphuric acid, for chemical analysis	5%	kg
2807.00.20	Sulphuric acid, other	15%	kg
2807.00.30	Oleum	5%	kg
2808.00.00	Nitric acid; sulphonitric acids.	5%	kg
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.		
2809.10.00	Diphosphorus pentaoxide	5%	kg
2809.20.00	Phosphoric acid and polyphosphoric acid	5%	kg
2810.00.00	Oxides of boron; boric acids.	5%	kg
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.		
	Other inorganic acids:		
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	5%	kg
2811.19.00	Other	5%	kg
	Other inorganic oxygen compounds of non-metals:		
2811.21.00	Carbon dioxide	15%	kg
2811.22.00	Silicon dioxide	5%	kg
2811.29.00	Other:		
2811.29.10	Nitrous oxide	Free	kg
2811.29.90	Other	Free	kg
	III - HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS		
28.12	Halides and halide oxides of non-metals.		
2812.10.00	Chlorides and chloride oxides	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2812.90.00	Other	Free	kg
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.		
2813.10.00	Carbon disulphide	Free	kg
2813.90.00	Other	Free	kg
	IV - INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS		
28.14	Ammonia, anhydrous or in aqueous solution.		
2814.10.00	Anhydrous ammonia	15%	kg
2814.20.00	Ammonia in aqueous solution	5%	kg
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.		
	Sodium hydroxide (caustic soda):		
2815.11.00	Solid	Free	kg
2815.12.00	In aqueous solution (soda lye or liquid soda)	Free	kg
2815.20.00	Potassium hydroxide (caustic potash)	Free	kg
2815.30.00	Peroxides of sodium or potassium	Free	kg
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.		
2816.10.00	Hydroxide and peroxide of magnesium	Free	kg
2816.40.00	Oxides, hydroxides and peroxides, of strontium or Barium	Free	kg
2817.00.00	Zinc oxide; zinc peroxide.	Free	kg
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.		
2818.10.00	Artificial corundum, whether or not chemically defined	Free	kg
2818.20.00	Aluminium oxide (alumina), other than artificial corundum	Free	kg
2818.30.00	Aluminium hydroxide	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
28.19	Chromium oxides and hydroxides.		
2819.10.00	Chromium trioxide	Free	kg
2819.90.00	Other	Free	kg
28.20	Manganese oxides.		
2820.10.00	Manganese dioxide	Free	kg
2820.90.00	Other	Free	kg
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.		
2821.10.00	Iron oxides and hydroxides	Free	kg
2821.20.00	Earth colours	Free	kg
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	Free	kg
2823.00.00	Titanium oxides.	Free	kg
28.24	Lead oxides; red lead and orange lead.		
2824.10.00	Lead monoxide (litharge, massicot)	Free	kg
2824.90.00	Other	Free	kg
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.		
2825.10.00	Hydrazine and hydroxylamine and their inorganic salts	Free	kg
2825.20.00	Lithium oxide and hydroxide	Free	kg
2825.30.00	Vanadium oxides and hydroxides	Free	kg
2825.40.00	Nickel oxides and hydroxides	Free	kg
2825.50.00	Copper oxides and hydroxides	Free	kg
2825.60.00	Germanium oxides and zirconium dioxide	Free	kg
2825.70.00	Molybdenum oxides and hydroxides	Free	kg
2825.80.00	Antimony oxides	Free	kg
2825.90.00	Other	Free	kg
	V - SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.		
	Fluorides:		
2826.12.00	Of aluminium	5%	kg
2826.19.00	Other	5%	kg
2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite)	5%	kg
2826.90.00	Other	5%	kg
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.		
2827.10.00	Ammonium chloride	5%	kg
2827.20.00	Calcium chloride	5%	kg
	Other chlorides:		
2827.31.00	Of magnesium	5%	kg
2827.32.00	Of aluminium	5%	kg
2827.35.00	Of nickel	5%	kg
2827.39.00	Other	5%	kg
	Chloride oxides and chloride hydroxides:		
2827.41.00	Of copper	5%	kg
2827.49.00	Other	5%	kg
	Bromides and bromide oxides:		
2827.51.00	Bromides of sodium or of potassium	5%	kg
2827.59.00	Other	5%	kg
2827.60.00	Iodides and iodide oxides	5%	kg
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.		
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	5%	kg
2828.90.00	Other	5%	kg
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.		
	Chlorates:		
2829.11.00	Of sodium	5%	kg
2829.19.00	Other	5%	kg
2829.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
28.30	Sulphides; polysulphides, whether or not chemically defined.		
2830.10.00	Sodium sulphides	5%	kg
2830.90.00	Other	5%	kg
28.31	Dithionites and sulphyoxylates.		
2831.10.00	Of sodium	5%	kg
2831.90.00	Other	5%	kg
28.32	Sulphites; thiosulphates.		
2832.10.00	Sodium sulphites	5%	kg
2832.20.00	Other sulphites	5%	kg
2832.30.00	Thiosulphates	5%	kg
28.33	Sulphates; alums; peroxosulphates (persulphates).		
	Sodium sulphates:		
2833.11.00	Disodium sulphate	5%	kg
2833.19.00	Other	5%	kg
	Other sulphates:		
2833.21.00	Of magnesium	5%	kg
2833.22.00	Of aluminium	15%	kg
2833.24.00	Of nickel	5%	kg
2833.25.00	Of copper	5%	kg
2833.27.00	Of barium	5%	kg
2833.29.00	Other	5%	kg
2833.30.00	Alums	5%	kg
2833.40.00	Peroxosulphates (persulphates)	5%	kg
28.34	Nitrites; nitrates.		
	Nitrites	5%	kg
	Nitrates:		
2834.21.00	Of potassium	5%	kg
2834.29.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.		
2835.10.00	Phosphinates (hypophosphites) and phosphonates (phosphites) Phosphates:	5%	kg
2835.22.00	Of mono-or disodium	5%	kg
2835.24.00	Of potassium	5%	kg
2835.25.00	Calcium hydrogenorthophosphate (“dicalcium phosphate”)	5%	kg
2835.26.00	Other phosphates of calcium	5%	kg
2835.29.00	Other Polyphosphates:	5%	kg
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	5%	kg
2835.39.00	Other	5%	kg
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.		
2836.20.00	Disodium carbonate	5%	kg
2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)	5%	kg
2836.40.00	Potassium carbonates	5%	kg
2836.50.00	Calcium carbonate	5%	kg
2836.60.00	Barium carbonate Other:	5%	kg
2836.91.00	Lithium carbonates	5%	kg
2836.92.00	Strontium carbonate	5%	kg
2836.99.00	Other	5%	kg
28.37	Cyanides, cyanide oxides and complex cyanides.		
	Cyanides and cyanide oxides:		
2837.11.00	Of sodium	5%	kg
2837.19.00	Other	5%	kg
2837.20.00	Complex cyanides	5%	kg
[28.38]			
28.39	Silicates; commercial alkali metal silicates.		
	Of sodium:		
2839.11.00	Sodium metasilicates	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2839.19.00	Other	5%	kg
2839.90.00	Other	5%	kg
28.40	Borates; peroxoborates (perborates).		
	Disodium tetraborate (refined borax):		
2840.11.00	Anhydrous	5%	kg
2840.19.00	Other	5%	kg
2840.20.00	Other borates	5%	kg
2840.30.00	Peroxoborates (perborates)	5%	kg
28.41	Salts of oxometallic or peroxometallic acids.		
2841.30.00	Sodium dichromate	5%	kg
2841.50.00	Other chromates and dichromates; peroxochromates	5%	kg
	Manganites, manganates and permanganates:		
2841.61.00	Potassium permanganate	5%	kg
2841.69.00	Other	5%	kg
2841.70.00	Molybdates	5%	kg
2841.80.00	Tungstates (wolframates)	5%	kg
2841.90.00	Other	5%	kg
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.		
2842.10.00	Double or complex silicates, including aluminosilicates whether or not chemically defined.	5%	kg
2842.90.00	Other	5%	kg
	VI – MISCELLANEOUS		
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		
2843.10.00	Colloidal precious metals	5%	kg
	Silver compounds:		
2843.21.00	Silver nitrate	5%	kg
2843.29.00	Other	5%	kg
2843.30.00	Gold compounds	5%	kg
2843.90.00	Other compounds; amalgams	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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.		
2844.10.00	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	Free	kg
2844.20.00	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	Free	kg
2844.30.00	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	Free	kg
2844.40.00	Radioactive elements and isotopes and compounds other than those of sub heading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	Free	kg
2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	Free	kg
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		
2845.10.00	Heavy water (deuterium oxide)	Free	kg
2845.90.00	Other	Free	kg
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.		
2846.10.00	Cerium compounds	Free	kg
2846.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	5%	kg
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	5%	kg
28.49	Carbides, whether or not chemically defined.		
2849.10.00	Of calcium	5%	kg
2849.20.00	Of silicon	5%	kg
2849.90.00	Other	5%	kg
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	5%	kg
[28.51]			
2852.00.00	Compounds, inorganic or organic, of mercury, excluding amalgams.	5%	kg
2853.00.00	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.	5%	kg

CHAPTER 29

ORGANIC CHEMICALS

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 2940.00, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not

render the product particularly suitable for specific use rather than for general use;

- (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

- (a) Goods of heading 15.04 or crude glycerol of heading 1520.00;
- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Urea (heading 31.02 or 31.05);
- (f) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (g) Enzymes (heading 35.07);
- (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
- (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13.00; ink removers put up in packings for retail sale, of heading 38.24; or
- (k) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
4. In headings 29.04 to 29.06, 29.08 to 2911.00 and 2913.00 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading 29.29.

For the purposes of headings 2911.00, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5. (A) The esters of acid-function organic compounds of sub-Chapters 1 to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
 - (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 2942.00, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub- Chapters I to X or heading 2942.00 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and

- (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in the numerical order in Chapter 29, among those appropriate to the fragments formed by “cleaving” of all metal bonds, other than metal-carbon bonds.
 - (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
 - (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
6. The compounds of headings 29.30 and 2931.00 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.

Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. For the purposes of heading 29.37:
- (a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

- (b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.
2. Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	I - HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.01	Acyclic hydrocarbons.		
2901.10.00	Saturated	5%	kg
	Unsaturated:		
2901.21.00	Ethylene	5%	kg
2901.22.00	Propene (propylene)	5%	kg
2901.23.00	Butene (butylenes) and isomers thereof	5%	kg
2901.24.00	Buta-1, 3-diene and isoprene	5%	kg
2901.29.00	Other:		
2901.29.10	Nonylene (nonene)	5%	kg
2901.29.20	Acetylene	5%	kg
2901.29.90	Other	5%	kg
29.02	Cyclic hydrocarbons.		
	Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	Cyclohexane	5%	kg
2902.19.00	Other	5%	kg
2902.20.00	Benzene	5%	kg
2902.30.00	Toluene	5%	kg
	Xylenes:		
2902.41.00	<i>o</i> -Xylene	5%	kg
2902.42.00	<i>m</i> -Xylene	5%	kg
2902.43.00	<i>p</i> -Xylene	5%	kg
2902.44.00	Mixed xylene isomers	5%	kg
2902.50.00	Styrene	5%	kg
2902.60.00	Ethylbenzene	5%	kg
2902.70.00	Cumene	5%	kg
2902.90.00	Other	5%	kg
29.03	Halogenated derivatives of hydrocarbons.		
	Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5%	kg
2903.12.00	Dichloromethane (methylene chloride)	5%	kg
2903.13.00	Chloroform (trichloromethane)	5%	kg
2903.14.00	Carbon tetrachloride	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2903.15.00	Ethylene dichloride (ISO) (1,2 dichloroethane)	5%	kg
2903.19.00	Other:		
2903.19.10	1,1,1-Trichloroethane (methylchloroform)	5%	kg
2903.19.90	Other	5%	kg
	Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00	Vinyl chloride (chloroethylene)	5%	kg
2903.22.00	Trichloroethylene	5%	kg
2903.23.00	Tetrachloroethylene (perchloroethylene)	5%	kg
2903.29.00	Other	5%	kg
	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
2903.31.00	Ethylene dibromide (ISO) (1,2 dibromoethane)	5%	kg
2903.39.00	Other	5%	kg
	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.41.00	Trichlorofluoromethane	5%	kg
2903.42.00	Dichlorodifluoromethane	5%	kg
2903.43.00	Trichlorotrifluoroethanes	5%	kg
2903.44.00	Dichlorotetrafluoroethanes and chloropentafluoroethane	5%	kg
2903.45.00	Other derivatives perhalogenated only with fluorine and chlorine:		
2903.45.10	Chlorotrifluoromethane	5%	kg
2903.45.20	Pentachlorofluoroethane	5%	kg
2903.45.30	Tetrachlorodifluoroethanes	5%	kg
2903.45.40	Heptachlorofluoropropanes	5%	kg
2903.45.50	Hexachlorodifluoropropanes	5%	kg
2903.45.60	Pentachlorotrifluoropropanes	5%	kg
2903.45.70	Tetrachlorotetrafluoropropanes	5%	kg
2903.45.80	Trichloropentafluoropropanes	5%	kg
2903.45.90	Other:		
2903.45.91	Dichlorohexafluoropropanes	5%	kg
2903.45.92	Chloroheptafluoropropanes	5%	kg
2903.45.99	Other	5%	kg
2903.46.00	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5%	kg
2903.47.00	Other perhalogenated derivatives	5%	kg
2903.49.00	Other:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2903.49.10	Derivatives of methane, ethane or propane, halogenated only with fluorine and chlorine	5%	kg
2903.49.20	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5%	kg
2903.49.90	Other Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	5%	kg
2903.51.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH, ISO), including lindane (ISO, INN)	5%	kg
2903.52.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5%	kg
2903.59.00	Other Halogenated derivatives of aromatic hydrocarbons:	5%	kg
2903.61.00	Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	5%	kg
2903.62.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane) (INN), (1,1,1-trichloro-2, 2-bis (<i>p</i> -chlorophenyl) ethane)	5%	kg
2903.69.00	Other	5%	kg
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		
2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters:		
2904.10.10	Sulphonic acid (tridecylbenzene [TDBSA] and Linear Alkylbenzene [LABSA])	15%	kg
2904.10.20	Sulphonic acid (Dodecylbenzene [DDBSA])	15%	kg
2904.10.90	Other	5%	kg
2904.20.00	Derivatives containing only nitro or only nitroso groups	5%	kg
2904.90.00	Other	5%	kg
	II - ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	Saturated monohydric alcohols:		
2905.11.00	Methanol (methyl alcohol)	10%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5%	kg
2905.13.00	Butan-1-ol (<i>n</i> -butyl alcohol)	5%	kg
2905.14.00	Other butanols	5%	kg
2905.16.00	Octanol (octyl alcohol) and isomers thereof	5%	kg
2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecane-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5%	kg
2905.19.00	Other	5%	kg
	Unsaturated monohydric alcohols:		
2905.22.00	Acyclic terpene alcohols	5%	kg
2905.29.00	Other	5%	kg
	Diols:		
2905.31.00	Ethylene glycol (ethanediol)	5%	kg
2905.32.00	Propylene glycol (propane-1,2-diol)	5%	kg
2905.39.00	Other	5%	kg
	Other polyhydric alcohols:		
2905.41.00	2-Ethyl-2- (hydroxymethyl) propane-1, 3-diol (trimethylolpropane)	5%	kg
2905.42.00	Pentaerythritol	5%	kg
2905.43.00	Mannitol	5%	kg
2905.44.00	D-glucitol (sorbitol)	5%	kg
2905.45.00	Glycerol	5%	kg
2905.49.00	Other	5%	kg
	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51.00	Ethchlorvynol (INN)	5%	kg
2905.59.00	Other	5%	kg
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	Cyclanic, cyclenic or cycloterpenic:		
2906.11.00	Menthol	5%	kg
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5%	kg
2906.13.00	Sterols and inositols	5%	kg
2906.19.00	Other	5%	kg
	Aromatic:		
2906.21.00	Benzyl alcohol	5%	kg
2906.29.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p>29.07</p> <p>2907.11.00</p> <p>2907.12.00</p> <p>2907.13.00</p> <p>2907.15.00</p> <p>2907.19.00</p> <p>2907.21.00</p> <p>2907.22.00</p> <p>2907.23.00</p> <p>2907.29.00</p>	<p>III - PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</p> <p>Phenols; phenol-alcohols. Monophenols: Phenol (hydroxybenzene) and its salts Cresols and their salts Octylphenol, nonylphenol and their isomers; salts thereof Naphthols and their salts Other Polyphenols; phenol-alcohols: Resorcinol and its salts Hydroquinone (quinol) and its salts 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts Other</p>	<p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p>	<p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>
<p>29.08</p> <p>2908.11.00</p> <p>2908.19.00</p> <p>2908.91.00</p> <p>2908.99.00</p>	<p>Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols. Derivatives containing only halogen substituents and their salts: Pentachlorophenol (ISO) Other Other: Dinoseb (ISO) and its salts Other</p>	<p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p>	<p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>
<p>29.09</p>	<p>IV - ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</p> <p>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.</p>		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11.00	Diethyl ether	5%	kg
2909.19.00	Other	5%	kg
2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	kg
2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	kg
	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.41.00	2.2'-Oxydiethanol (diethylene glycol, digol)	5%	kg
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	5%	kg
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	kg
2909.49.00	Other	5%	kg
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	kg
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	kg
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		
2910.10.00	Oxirane (ethylene oxide)	5%	kg
2910.20.00	Methyloxirane (propylene oxide)	5%	kg
2910.30.00	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5%	kg
2910.40.00	Dieldrin (ISO, INN)	5%	kg
2910.90.00	Other	5%	kg
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	V - ALDEHYDE-FUNCTION COMPOUNDS		
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		
	Acyclic aldehydes without other oxygen function:		
2912.11.00	Methanal (formaldehyde)	5%	kg
2912.12.00	Ethanal (acetaldehyde)	5%	kg
2912.19.00	Other	5%	kg
	Cyclic aldehydes without other oxygen function:		
2912.21.00	Benzaldehyde	5%	kg
2912.29.00	Other	5%	kg
2912.30.00	Aldehyde-alcohols	5%	kg
	Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912.41.00	Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	5%	kg
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	5%	kg
2912.49.00	Other	5%	kg
2912.50.00	Cyclic polymers of aldehydes	5%	kg
2912.60.00	Paraformaldehyde	5%	kg
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5%	kg
	VI - KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS		
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:		
2914.11.00	Acetone	5%	kg
2914.12.00	Butanone (methyl ethyl ketone)	5%	kg
2914.13.00	4-Methylpentan-2-one (methyl isobutyl ketone)	5%	kg
2914.19.00	Other	5%	kg
	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.21.00	Camphor	5%	kg
2914.22.00	Cyclohexanone and methylcyclohexanones	5%	kg
2914.23.00	Ionones and methylionones	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2914.29.00	Other	5%	kg
	Aromatic ketones without other oxygen function:		
2914.31.00	Phenylacetone (phenylpropan-2-one)	5%	kg
2914.39.00	Other	5%	kg
2914.40.00	Ketone-alcohols and ketone-aldehydes	5%	kg
2914.50.00	Ketone-phenols and ketones with other oxygen function	5%	kg
	Quinones:		
2914.61.00	Anthraquinone	5%	kg
2914.69.00	Other	5%	kg
2914.70.00	Halogenated, sulphonated, nitrated or nitrosated derivatives	5%	kg
	VII - CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
	Formic acid, its salts and esters:		
2915.11.00	Formic acid	5%	kg
2915.12.00	Salts of formic acid	5%	kg
2915.13.00	Esters of formic acid	5%	kg
	Acetic acid and its salts; acetic anhydride:		
2915.21.00	Acetic acid	5%	kg
2915.24.00	Acetic anhydride	5%	kg
2915.29.00	Other	5%	kg
	Esters of acetic acid:		
2915.31.00	Ethyl acetate	5%	kg
2915.32.00	Vinyl acetate	5%	kg
2915.33.00	<i>n</i> -Butyl acetate	5%	kg
2915.36.00	Dinoseb (ISO) acetate	5%	kg
2915.39.00	Other	5%	kg
2915.40.00	Mono, di-or trichloroacetic acids, their salts an esters	5%	kg
2915.50.00	Propionic acid, its salts and esters	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2915.60.00	Butanoic acids, pentanoic acids, their salts and esters	5%	kg
2915.70.00	Palmitic acid, stearic acid, their salts and esters	5%	kg
2915.90.00	Other	5%	kg
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:		
2916.11.00	Acrylic acid and its salts	5%	kg
2916.12.00	Esters of acrylic acid	5%	kg
2916.13.00	Methacrylic acid and its salts	5%	kg
2916.14.00	Esters of methacrylic acid	5%	kg
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters	5%	kg
2916.19.00	Other	5%	kg
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives. Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	5%	kg
2916.31.00	Benzoic acid, its salts and esters	5%	kg
2916.32.00	Benzoyl peroxide and benzoyl chloride	5%	kg
2916.34.00	Phenylacetic acid and its salts	5%	kg
2916.35.00	Esters of phenylacetic acid	5%	kg
2916.36.00	Binapacryl (ISO)	5%	kg
2916.39.00	Other	5%	kg
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives. Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.11.00	Oxalic acid, its salts and esters	5%	kg
2917.12.00	Adipic acid, its salts and esters	5%	kg
2917.13.00	Azelaic acid, sebacic acid, their salts and esters	5%	kg
2917.14.00	Maleic anhydride	5%	kg
2917.19.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	5%	kg
	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2917.32.00	Diocetyl orthophthalates	5%	kg
2917.33.00	Dinonyl or didecyl orthophthalates	5%	kg
2917.34.00	Other esters of orthophthalic acid	5%	kg
2917.35.00	Phthalic anhydride	5%	kg
2917.36.00	Terephthalic acid and its salts	5%	kg
2917.37.00	Dimethyl terephthalate	5%	kg
2917.39.00	Other	5%	kg
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:		
2918.11.00	Lactic acid, its salts and esters	5%	kg
2918.12.00	Tartaric acid	5%	kg
2918.13.00	Salts and esters of tartaric acid	5%	kg
2918.14.00	Citric acid	5%	kg
2918.15.00	Salts and esters of citric acid	5%	kg
2918.16.00	Gluconic acid, its salts and esters	5%	kg
2918.18.00	Chlorobenzilate (ISO)	5%	kg
2918.19.00	Other	5%	kg
	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21.00	Salicylic acid and its salts	5%	kg
2918.22.00	<i>O</i> -Acetylsalicylic acid, its salts and esters	5%	kg
2918.23.00	Other esters of salicylic acid and their salts	5%	kg
2918.29.00	Other	5%	kg
2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%	kg
	Other:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2918.91.00	2,4,5-T (ISO) (2,4,5-trichlorophenoxyaceticacid), its salts and esters	5%	kg
2918.99.00	Other	5%	kg
	VIII - ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		
2919.10.00	Tris (2,3-dibromopropyl) phosphate	5%	kg
2919.90.00	Other	5%	kg
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:		
2920.11.00	Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	5%	kg
2920.19.00	Other	5%	kg
2920.90.00	Other	5%	kg
	IX - NITROGEN-FUNCTION COMPOUNDS		
29.21	Amine-function compounds. Acyclic monoamines and their derivatives; salts thereof:		
2921.11.00	Methylamine, di-or trimethylamine and their salts	5%	kg
2921.19.00	Other	5%	kg
	Acyclic polyamines and their derivatives; salts thereof:		
2921.21.00	Ethylenediamine and its salts	5%	kg
2921.22.00	Hexamethylenediamine and its salts	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2921.29.00	Other	5%	kg
2921.30.00	Cyclanic, cyclenic or cycloterpenic mono-or polyamines, and their derivatives; salts thereof	5%	kg
	Aromatic monoamines and their derivatives; salts thereof:		
2921.41.00	Aniline and its salts	5%	kg
2921.42.00	Aniline derivatives and their salts	5%	kg
2921.43.00	Toluidines and their derivatives; salts thereof	5%	kg
2921.44.00	Diphenylamine and its derivatives; salts thereof	5%	kg
2921.45.00	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	5%	kg
2921.46.00	Amfetamine (INN), benzfetamine (INN), dexametamine (INN), etilametamine (INN), fencamfamin (INN), lefetamine (INN), levametamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	5%	kg
2921.49.00	Other Aromatic polyamines and their derivatives; salts thereof:	5%	kg
2921.51.00	<i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%	kg
2921.59.00	Other	5%	kg
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:		
2922.11.00	Monoethanolamine and its salts	5%	kg
2922.12.00	Diethanolamine and its salts	5%	kg
2922.13.00	Triethanolamine and its salts	5%	kg
2922.14.00	Dextropropoxyphene (INN) and its salts	5%	kg
2922.19.00	Other Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	5%	kg
2922.21.00	Aminohydroxynaphthalenesulphonic acids and their salts	5%	kg
2922.29.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2922.31.00	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof: Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	5%	kg
2922.39.00	Other Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	5%	kg
2922.41.00	Lysine and its esters; salts thereof	5%	kg
2922.42.00	Glutamic acid and its salts	5%	kg
2922.43.00	Anthranilic acid and its salts	5%	kg
2922.44.00	Tilidine (INN) and its salts	5%	kg
2922.49.00	Other	5%	kg
2922.50.00	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	5%	kg
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		
2923.10.00	Choline and its salts	5%	kg
2923.20.00	Lecithins and other phosphoaminolipids	5%	kg
2923.90.00	Other	5%	kg
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.		
	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11.00	Meprobamate (INN)	5%	kg
2924.12.00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	5%	kg
2924.19.00	Other Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	5%	kg
2924.21.00	Ureines and their derivatives; salts thereof	5%	kg
2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranillic acid) and its salts	5%	kg
2924.24.00	Ethinamate (INN)	5%	kg
2924.29.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		
	Imides and their derivatives; salts thereof:		
2925.11.00	Saccharin and its salts	5%	kg
2925.12.00	Glutethimide (INN)	5%	kg
2925.19.00	Other	5%	kg
	Imines and their derivatives; salts thereof:		
2925.21.00	Chlordimeform (ISO)	5%	kg
2925.29.00	Other	5%	kg
29.26	Nitrile-function compounds.		
2926.10.00	Acrylonitrile	5%	kg
2926.20.00	1-Cyanoguanidine (dicyandiamide)	5%	kg
2926.30.00	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	5%	kg
2926.90.00	Other	5%	kg
2927.00.00	Diazo-, azo- or azoxy-compounds.	5%	kg
2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.	5%	kg
29.29	Compounds with other nitrogen function.		
2929.10.00	Isocyanates	5%	kg
2929.90.00	Other	5%	kg
	X - ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES		
29.30	Organo-sulphur compounds.		
2930.20.00	Thiocarbamates and dithiocarbamates	Free	kg
2930.30.00	Thiuram mono-, di- or tetrasulphides	Free	kg
2930.40.00	Methionine	Free	kg
2930.50.00	Captalfol (ISO) and methamidophos (ISO)	Free	kg
2930.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2931.00.00	Other organo-inorganic compounds.	Free	kg
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only. Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11.00	Tetrahydrofuran	Free	kg
2932.12.00	2-Furaldehyde (furfuraldehyde)	Free	kg
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	Free	kg
2932.19.00	Other Lactones:	Free	kg
2932.21.00	Coumarin, methylcoumarins and ethyl-coumarins	Free	kg
2932.29.00	Other lactones Other:	Free	kg
2932.91.00	Isosafrole	Free	kg
2932.92.00	1-(1,3-benzodioxol-5-yl) propan-2-one	Free	kg
2932.93.00	Piperonal	Free	kg
2932.94.00	Safrole	Free	kg
2932.95.00	Tetrahydrocannabinols (all isomers)	Free	kg
2932.99.00	Other	Free	kg
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only. Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		
2933.11.00	Phenazone (antipyrin) and its derivatives	Free	kg
2933.19.00	Other Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	Free	kg
2933.21.00	Hydantoin and its derivatives	Free	kg
2933.29.00	Other Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	Free	kg
2933.31.00	Pyridine and its salts	Free	kg
2933.32.00	Piperidine and its salts	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2933.33.00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), pethidine ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	Free	kg
2933.39.00	Other Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated) not further fused:	Free	kg
2933.41.00	Levorphanol (INN) and its salts	Free	kg
2933.49.00	Other Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	Free	kg
2933.52.00	Malonylurea (barbituric acid) and its salts	Free	kg
2933.53.00	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	Free	kg
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	Free	kg
2933.55.00	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	Free	kg
2933.59.00	Other Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	Free	kg
2933.61.00	Melamine	Free	kg
2933.69.00	Other Lactams:	Free	kg
2933.71.00	6-Hexanelactam (epsilon-caprolactam)	Free	kg
2933.72.00	Clobazam (INN) and methyprylon (INN)	Free	kg
2933.79.00	Other lactams Other:	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2933.91.00	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	Free	kg
2933.99.00	Other	Free	kg
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.		
2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	Free	kg
2934.20.00	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	Free	kg
2934.30.00	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	Free	kg
2934.91.00	Other: Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	Free	kg
2934.99.00	Other	Free	kg
2935.00.00	Sulphonamides	Free	kg
	XI - PROVITAMINS, VITAMINS AND HORMONES		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p>29.36</p> <p>2936.21.00</p> <p>2936.22.00</p> <p>2936.23.00</p> <p>2936.24.00</p> <p>2936.25.00</p> <p>2936.26.00</p> <p>2936.27.00</p> <p>2936.28.00</p> <p>2936.29.00</p> <p>2936.90.00</p>	<p>Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.</p> <p>Vitamins and their derivatives, unmixed:</p> <p>Vitamins A and their derivatives</p> <p>Vitamin B₁ and its derivatives</p> <p>Vitamin B₂ and its derivatives</p> <p>D-or DL-Pantothenic acid (Vitamin B₃ or Vitamin B₅) and its derivatives</p> <p>Vitamin B₆ and its derivatives</p> <p>Vitamin B₁₂ and its derivatives</p> <p>Vitamin C and its derivatives</p> <p>Vitamin E and its derivatives</p> <p>Other vitamins and their derivatives</p> <p>Other, including natural concentrates</p>	<p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p>	<p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>
<p>29.37</p> <p>2937.11.00</p> <p>2937.12.00</p> <p>2937.19.00</p> <p>2937.21.00</p> <p>2937.22.00</p> <p>2937.23.00</p>	<p>Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.</p> <p>Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:</p> <p>Somatotropin, its derivatives and structural analogues.</p> <p>Insulin and its salts.</p> <p>Other</p> <p>Steroidal hormones, their derivatives and structural analogues:</p> <p>Cortisone, hydrocortisone, prednisone (dehydrohydrocortisone) and prednisolone (dehydrocortisone)</p> <p>Halogenated derivatives of corticosteroidal hormones</p> <p>Oestrogens and progestogens</p>	<p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p>	<p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2937.29.00	Other Catecholamine hormones, their derivatives and structural analogues:	5%	kg
2937.31.00	Epinephrine	5%	kg
2937.39.00	Other	5%	kg
2937.40.00	Amino-acid derivatives	5%	kg
2937.50.00	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	5%	kg
2937.90.00	Other	5%	kg
	XII - GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
2938.10.00	Rutoside (rutin) and its derivatives	5%	kg
2938.90.00	Other	5%	kg
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		
	Alkaloids of opium and their derivatives; salts thereof:		
2939.11.00	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	5%	kg
2939.19.00	Other	5%	kg
2939.20.00	Alkaloids of cinchona and their derivatives; salts thereof	5%	kg
2939.30.00	Caffeine and its salts	5%	kg
2939.40.00	Ephedrines and their salts:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
2939.41.00	Ephedrine and its salts	5%	kg
2939.42.00	Pseudoephedrine (INN) and its salts	5%	kg
2939.43.00	Cathine (INN) and its salts	5%	kg
2939.49.00	Other	5%	kg
	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:		
2939.51.00	Fenetylline (INN) and its salts	5%	kg
2939.59.00	Other	5%	kg
	Alkaldoids of rye ergot and their derivatives; salts thereof:		
2939.61.00	Ergometrine (INN) and its salts	5%	kg
2939.62.00	Ergotamine (INN) and its salts	5%	kg
2939.63.00	Lysergic acid and its salts	5%	kg
2939.69.00	Other	5%	kg
	Other:		
2939.91.00	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemates; salts, esters and other derivatives thereof	5%	kg
2939.99.00	Other	5%	kg
	XIII - OTHER ORGANIC COMPOUNDS		
2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	5%	kg
29.41	Antibiotics.		
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Free	kg
2941.20.00	Streptomycins and their derivatives; salts thereof	Free	kg
2941.30.00	Tetracyclines and their derivatives; salts thereof	Free	kg
2941.40.00	Chloramphenicol and its derivatives; salts thereof	Free	kg
2941.50.00	Erythromycin and its derivatives, salts thereof	Free	kg
2941.90.00	Other	Free	kg
2942.00.00	Other organic compounds.	Free	kg

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes.

1. This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
2. For the purposes of heading 30.02, the expression "modified immunological products" applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
 - (a) As unmixed products:

- (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
- (b) As products which have been mixed:
- (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits;

- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides.
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p>30.01</p> <p>3001.20.00</p> <p>3001.90.00</p>	<p>Glands and other organs for organo-therapeutic 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.</p> <p>Extracts of glands or other organs or of their secretions</p> <p>Other</p>	<p>Free</p> <p>Free</p>	<p>kg</p> <p>kg</p>
<p>30.02</p> <p>3002.10.00</p> <p>3002.20.00</p> <p>3002.30.00</p> <p>3002.30.10</p> <p>3002.30.90</p> <p>3002.90.00</p>	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.</p> <p>Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes</p> <p>Vaccines for human medicine</p> <p>Vaccines for veterinary medicine:</p> <p>Vaccines against foot and mouth disease</p> <p>Other</p> <p>Other</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>	<p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>
<p>30.03</p> <p>3003.10.00</p> <p>3003.10.10</p> <p>3003.10.20</p> <p>3003.10.90</p>	<p>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.</p> <p>Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:</p> <p>Ampicillin (capsules or oral suspension)</p> <p>Amoxicillin (capsules or oral suspension)</p> <p>Other</p>	<p>Free</p> <p>Free</p> <p>Free</p>	<p>kg</p> <p>kg</p> <p>kg</p>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3003.20.00	Containing other antibiotics:		
3003.20.10	Tetracycline (capsules or skin ointment)	Free	kg
3003.20.20	Chloraphenicol (capsules, oral suspension or optic drops)	Free	kg
3003.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	Free	kg
3003.20.40	Nystatin (skin cream or skin ointment)	Free	kg
3003.20.90	Other Containing hormones or other products of heading 29.37 but not containing antibiotics:	Free	kg
3003.31.00	Containing insulin	Free	kg
3003.39.00	Other	Free	kg
3003.40.00	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics:		
3003.40.10	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark, but not including quinine compounded with other drugs	Free	kg
3003.40.90	Other	Free	kg
3003.90.00	Other:		
3003.90.10	Paludrin (or 1-(p-chlorophenyl) -5-isopropylbiguanidide hydrochloride), atebtrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg
3003.90.20	Prescription drugs containing vitamin A, D ₁ , D ₂ , D ₃ and injectibles or other products of heading 29.36	10%	kg
3003.90.30	Other vitamins	10%	kg
3003.90.40	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	10%	kg
3003.90.50	Other analgesics	10%	kg
3003.90.60	Sulpha drugs	Free	kg
3003.90.70	Coughs and cold preparations; antacids	10%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3003.90.80	Salbutamol, ephedrine, theophylline, ephedrine HCL, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydro-chlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	10%	kg
3003.90.90	Other	10%	kg
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 packings for retail sale.		
3004.10.00	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:		
3004.10.10	Ampicillin (capsules or oral suspension)	Free	kg
3004.10.20	Amoxicillin (capsules or oral suspension)	Free	kg
3004.10.90	Other	Free	kg
3004.20.00	Containing other antibiotics:		
3004.20.10	Tetracycline (capsules or skin ointment)	Free	kg
3004.20.20	Chloramphenicol (capsules, oral suspension or optic drops)	Free	kg
3004.20.30	Griseofulvin (tablets of a strength of 125 mg or 500 mg)	Free	kg
3004.20.40	Nystatin (skin cream or skin ointment)	Free	kg
3004.20.90	Other	Free	kg
3004.30.00	Containing hormones or other products of heading 29.37 but not containing antibiotics:		
3004.31.00	Containing insulin	Free	kg
3004.32.00	Containing corticosteroid hormones, their derivatives or structural analogues	Free	kg
3004.39.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3004.40.00	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics:		
3004.40.10	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	Free	kg
3004.40.90	Other	Free	kg
3004.50.00	Other medicaments containing vitamins or other products of heading 29.36:		
3004.50.10	Prescription drugs containing vitamins A, D ₁ , D ₂ , D ₃ and injectibles	10%	kg
3004.50.90	Other vitamins	10%	kg
3004.90.00	Other:		
3004.90.10	Paludrin (or 1-(p-chlorophenyl) –5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen disphosphate (or chloroquine disphosphate) and other products or preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	Free	kg
3004.90.20	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	10%	kg
3004.90.30	Other analgesics	10%	kg
3004.90.40	Sulpha drugs	Free	kg
3004.90.50	Coughs and cold preparations; antacids	10%	kg
3004.90.60	Salbutamol, ephedrine, theophylline, ephedrine HCl, phenobarbitone, chlorpheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	10%	kg
3004.90.70	Soft candles	10%	kg
3004.90.90	Other	10%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.		
3005.10.00	Adhesive dressings and other articles having an adhesive layer	10%	kg
3005.90.00	Other	10%	kg
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.		
3006.10.00	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	Free	kg
3006.20.00	Blood-grouping reagents	Free	kg
3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	Free	kg
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements	Free	kg
3006.50.00	First-aid boxes and kits	Free	kg
3006.60.00	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free	kg
3006.70.00	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examination or as a coupling agent between the body and medical instruments Other:	Free	kg
3006.91.00	Appliances identifiable for ostomy use	Free	kg
3006.92.00	Waste pharmaceuticals	Free	kg

CHAPTER 31

FERTILISERS

Notes.

1. This Chapter does not cover:
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(a), 3(a), 4(a) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (d) Liquid fertilisers consisting of the goods of subparagraph (a)(ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
- (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
 - (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3101.00.00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	Free	kg
31.02	Mineral or chemical fertilizers, nitrogenous.		
3102.10.00	Urea, whether of not in aqueous solution	10%	kg
	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21.00	Ammonium sulphate	Free	kg
3102.29.00	Other	Free	kg
3102.30.00	Ammonium nitrate, whether or not in aqueous solution	Free	kg
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	kg
3102.50.00	Sodium nitrate	Free	kg
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	kg
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	kg
3102.90.00	Other, including mixtures not specified in the foregoing sub headings:		
3102.90.10	Other ammonium-based fertilizers	Free	kg
3102.90.90	Other	Free	kg
31.03	Mineral or chemical fertilizers, phosphatic.		
3103.10.00	Superphosphates	Free	kg
3103.90.00	Other	Free	kg
31.04	Mineral or chemical fertilizers, potassic.		
3104.20.00	Potassium chloride	Free	kg
3104.30.00	Potassium sulphate	Free	kg
3104.90.00	Other	Free	kg
31.05	Mineral or chemical fertilizers containing two of three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:		
3105.10.10	Ammonium-based fertilizers	Free	kg
3105.10.90	Other	Free	kg
3105.20.00	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	Free	kg
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	kg
3105.40.00	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen-orthophosphate (diammonium phosphate)	Free	kg
3105.51.00	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus: Containing nitrates and phosphates	Free	kg
3105.59.00	Other	Free	kg
3105.60.00	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	kg
3105.90.00	Other	Free	kg

CHAPTER 32

TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

Notes.

1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04.00; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
3. Headings 32.03, 32.04, 32.05.00 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.		
3201.10.00	Quebracho extract	Free	kg
3201.20.00	Wattle extract	Free	kg
3201.90.00	Other	Free	kg
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.		
3202.10.00	Synthetic organic tanning substances	Free	kg
3202.90.00	Other	Free	kg
3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.		
3203.00.10	Logwood extracts	15%	kg
3203.00.20	Fustic extracts	5%	kg
3203.00.90	Other	5%	kg
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined. Synthetic organic colouring matter, and preparations based thereon as specified in Note 3 to this Chapter:		
3204.11.00	Disperse dyes and preparations based thereon	5%	kg
3204.12.00	Acid dyes, whether or not pre-metallised, and preparations based thereon; mordant dyes and preparations based thereon	5%	kg
3204.13.00	Basic dyes and preparations based thereon	5%	kg
3204.14.00	Direct dyes and preparations based thereon	5%	kg
3204.15.00	Vat dyes (including those usable in that state as pigments) and preparations based thereon	5%	kg
3204.16.00	Reactive dyes and preparations based thereon	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3204.17.00	Pigments and preparations based thereon	5%	kg
3204.19.00	Other, including mixtures of colouring matter of two or more of the sub headings 3204.11.00 to 3204.19.00	5%	kg
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents	5%	kg
3204.90.00	Other	5%	kg
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	5%	kg
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 3203.00, 32.04 or 3205.00.00; inorganic products of a kind used as luminophores, whether or not chemically defined.		
3206.10.00	Pigments and preparations based on titanium dioxide:		
3206.11.00	Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5%	kg
3206.19.00	Other	5%	kg
3206.20.00	Pigments and preparations based on chromium compounds	5%	kg
	Other colouring matter and other preparations:		
3206.41.00	Ultramarine and preparations based thereon	5%	kg
3206.42.00	Lithopone and other pigments and preparations based on zinc sulphide	5%	kg
3206.49.00	Other	5%	kg
3206.50.00	Inorganic products of a kind used as Luminophores	5%	kg
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules of flakes.		
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%	kg
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%	kg
3207.30.00	Liquid lustres and similar preparations	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes	5%	kg
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers of chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.		
3208.10.00	Based on polyesters:		
3208.10.10	Automotive paints	15%	kg and litre
3208.10.20	Marine paints	15%	kg and litre
3208.10.30	Enamels	15%	kg and litre
3208.10.40	Other paints	15%	kg and litre
3208.10.50	Marine varnishes (including lacquers)	15%	kg and litre
3208.10.60	Other varnishes (including lacquers)	15%	kg and litre
3208.10.90	Other	15%	kg and litre
3208.20.00	Based on acrylic or vinyl polymers:		
3208.20.10	Automotive paints	15%	kg and litre
3208.20.20	Marine paints	15%	kg and litre
3208.20.30	Enamels	15%	kg and litre
3208.20.40	Other paints	15%	kg and litre
3208.20.50	Marine varnishes (including lacquers)	15%	kg and litre
3208.20.60	Other varnishes (including lacquers)	15%	kg and litre
3208.20.90	Other	15%	kg and litre
3208.90.00	Other:		
3208.90.10	Automotive paints	15%	kg and litre
3208.90.20	Marine paints	15%	kg and litre
3208.90.30	Enamels	15%	kg and litre
3208.90.40	Other paints	15%	kg and litre
3208.90.50	Marine varnishes (including lacquers)	15%	kg and litre
3208.90.60	Other varnishes (including lacquers)	15%	kg and litre
3208.90.90	Other	15%	kg and litre
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		
3209.10.00	Based on acrylic or vinyl polymers:		
3209.10.10	Paints	15%	kg and litre
3209.10.20	Enamels	15%	kg and litre

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3209.10.30	Varnishes (including lacquers)	15%	kg and litre
3209.90.00	Other:		
3209.90.10	Paints	15%	kg and litre
3209.90.20	Enamels	15%	kg and litre
3209.90.30	Varnishes (including lacquers)	15%	kg and litre
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.		
3210.00.10	Water-thinned paints (emulsion paints or dispersion paints)	15%	kg and litre
3210.00.20	Distempers, dry	15%	kg and litre
3210.00.30	Enamels	15%	kg and litre
3210.00.40	Other paints	15%	kg and litre
3210.00.50	Marine varnishes (including lacquers)	15%	kg and litre
3210.00.60	Other varnishes (including lacquers)	15%	kg and litre
3210.00.70	Prepared water pigments of a kind used for finishing leather	5%	kg
3211.00.00	Prepared driers.	5%	kg
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.		
3212.10.00	Stamping foils	5%	kg
3212.90.00	Other:		
3212.90.10	Laundry blue	5%	kg
3212.90.20	Dyes and other colouring matter put up in forms or packings for retail sale	5%	kg
3212.90.90	Other	Free	kg
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.		
3213.10.00	Colours in sets	5%	kg
3213.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.		
3214.10.00	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:		
3214.10.10	Mastics	5%	kg
3214.10.20	Painters' fillings	15%	kg
3214.10.30	Glaziers' linseed oil putty	15%	kg
3214.10.40	Other glaziers' putty	15%	kg
3214.10.50	Grafting putty (motor body filler)	15%	kg
3214.10.90	Other	5%	kg
3214.90.00	Other	5%	kg
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid. Printing ink:		
3215.11.00	Black	15%	kg
3215.19.00	Other	15%	kg
3215.90.00	Other:		
3215.90.10	Writing or drawing ink	15%	kg
3215.90.90	Other	20%	kg

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes.

1. This Chapter does not cover:
 - (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
 - (b) Soap or other products of heading 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading 38.05.
2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.
3. Headings 33.03 to 33.07 apply, *inter alia*, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
4. The expression "perfumery, cosmetic or toilet preparations" in heading 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p>33.01</p> <p>3301.12.00</p> <p>3301.13.00</p> <p>3301.19.00</p> <p>3301.19.10</p> <p>3301.19.20</p> <p>3301.19.90</p> <p>3301.24.00</p> <p>3301.25.00</p> <p>3301.29.00</p> <p>3301.29.10</p> <p>3301.29.20</p> <p>3301.29.30</p> <p>3301.29.40</p> <p>3301.29.50</p> <p>3301.29.60</p> <p>3301.29.90</p> <p>3301.30.00</p> <p>3301.90.00</p> <p>3301.90.10</p> <p>3301.90.90</p>	<p>Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.</p> <p>Essential oils of citrus fruit:</p> <p>Of orange</p> <p>Of lemon</p> <p>Other:</p> <p>Of grapefruit</p> <p>Of lime</p> <p>Other</p> <p>Essential oils other than those of citrus fruit:</p> <p>Of peppermint (<i>Mentha piperita</i>)</p> <p>Of other mints</p> <p>Other:</p> <p>Of bay</p> <p>Of clove</p> <p>Of ginger</p> <p>Of nutmeg</p> <p>Of patchouli</p> <p>Of pimento</p> <p>Other</p> <p>Resinoids</p> <p>Other:</p> <p>Aqueous distillates and aqueous solutions of essential oils</p> <p>Other</p>	<p></p> <p>15%</p> <p>5%</p> <p></p> <p>15%</p> <p>15%</p> <p>5%</p> <p></p> <p>5%</p> <p>5%</p> <p></p> <p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p> <p>15%</p> <p>5%</p> <p>5%</p> <p></p> <p>5%</p> <p></p> <p>5%</p> <p></p>	<p></p> <p>kg</p> <p>kg</p> <p></p> <p>kg</p> <p>kg</p> <p>kg</p> <p></p> <p>kg</p> <p>kg</p> <p></p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>
<p>33.02</p> <p>3302.10.00</p>	<p>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.</p> <p>Of a kind used in the food or drink industries:</p>	<p></p>	<p></p>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3302.10.10	Mixtures of two or more of bay, clove, nutmeg, orange, patchouli and pimento oils	15%	kg
3302.10.20	Preparations based on odoriferous substances, of a kind used in the manufacture of beverages	5%	kg
3302.10.90	Other	5%	kg
3302.90.00	Other	5%	kg
33.03	Perfumes and toilet waters.		
3303.00.10	Bay rum	25%	kg
3303.00.90	Other	25%	kg
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		
3304.10.00	Lip make-up preparations	25%	kg
3304.20.00	Eye make-up preparations	25%	kg
3304.30.00	Manicure or pedicure preparations	25%	kg
	Other:		
3304.91.00	Powders, whether or not compressed	25%	kg
3304.99.00	Other:		
3304.99.10	Sunscreen or sun tan preparations	25%	kg
3304.99.90	Other		kg
3304.99.90.10	Body Lotion	Free	kg
3304.99.90.90	Other	25%	kg
33.05	Preparations for use on the hair.		
3305.10.00	Shampoos	Free	kg
3305.20.00	Preparations for permanent waving or Straightening	25%	kg
3305.30.00	Hair lacquers	25%	kg
3305.90.00	Other	25%	
3305.90.00.10	Conditioner	Free	kg
3305.90.00.90	Other	25%	kg
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		
3306.10.00	Dentifrices:		
3306.10.10	Toothpastes	Free	kg
3306.10.90	Other	25%	kg
3306.20.00	Yarn used to clean between the teeth (dental floss)	Free	kg
3306.90.00	Other	25%	kg
3306.90.00.10	Mouth Wash	Free	kg
3306.90.00.90	Other	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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 deodorizers, whether or not perfumed or having disinfectant properties.		
3307.10.00	Pre-shave, shaving or after-shave preparations	25%	kg
3307.20.00	Personal deodorants and anti-perspirants	Free	kg
3307.30.00	Perfumed bath salts and other bath preparations	25%	kg
	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:		
3307.41.00	“Agarbatti” and other odoriferous preparations which operate by burning	25%	kg
3307.49.00	Other	25%	kg
3307.90.00	Other	25%	kg

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER

Notes.

1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".
3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

- (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
- 4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
- 5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
 - (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (b) Products obtained by mixing different waxes;
 - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;
- (c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
34.01	<p>Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent.</p> <p>Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:</p>		
3401.11.00	For toilet use (including medicated products):		
3401.11.10	Medicated soap	Free	kg
3401.11.20	Other, in the form of bars, cakes, moulded pieces or shapes	Free	kg
3401.11.90	Other	Free	kg
3401.19.00	Other:		
3401.19.10	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	Free	kg
3401.19.90	Other	Free	kg
3401.20.00	Soap in other forms:		
3401.20.10	Industrial soaps	5%	kg
3401.20.90	Other	Free	kg
3401.30.00	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	Free	kg
34.02	<p>Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.</p> <p>Organic surface-active agents, whether or not put up for retail sale:</p>		
3402.11.00	Anionic:		
3402.11.10	Put up for retail sale	Free	kg
3402.11.90	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3402.12.00	Cationic:		
3402.12.10	Put up for retail sale	Free	kg
3402.12.90	Other	Free	kg
3402.13.00	Non-ionic:		
3402.13.10	Put up for retail sale	Free	kg
3402.13.90	Other	Free	kg
3402.19.00	Other:		
3402.19.10	Put up for retail sale	Free	kg
3402.19.90	Other	Free	kg
3402.20.00	Preparations put up for retail sale:		
3402.20.10	Dish washing liquids	Free	kg
3402.20.20	Other liquid detergents	Free	kg
3402.20.30	Other detergents	Free	kg
3402.20.40	Liquid bleaches	Free	kg
3402.20.50	Other bleaches	Free	kg
3402.20.90	Other	Free	kg
3402.90.00	Other:		
3402.90.10	Liquid detergents	Free	kg
3402.90.20	Other detergents	Free	kg
3402.90.90	Other	25%	kg
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, furskins or other materials, but excluding preparations containing, as basic 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:		
3403.11.00	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	kg
3403.19.00	Other	5%	kg
3403.91.00	Other:		
3403.91.00	Preparations for the treatment of textile materials, leather, furskins or other materials	5%	kg
3403.99.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
34.04	Artificial waxes and prepared waxes.		
3404.20.00	Of poly (oxyethylene) (polyethylene glycol)	5%	kg
3404.90.00	Other	5%	kg
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.		
3405.10.00	Polishes, creams and similar preparations for footwear or leather	25%	kg
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	25%	kg
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes	25%	kg
3405.40.00	Scouring pastes and powders and other scouring Preparations	25%	kg
3405.90.00	Other:		
3405.90.10	Metal polishes	25%	kg
3405.90.90	Other	25%	kg
34.06	Candles, tapers and the like.		
3406.00.10	Candles of tallow	25%	kg
3406.00.20	Decorative candles of paraffin wax	25%	kg
3406.00.30	Other candles of paraffin wax	25%	kg
3406.00.40	Other candles	25%	kg
3406.00.90	Other	25%	kg
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).		
3407.00.10	Modelling pastes	5%	kg
3407.00.90	Other	5%	kg

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

Notes.

1. This Chapter does not cover:
 - (a) Yeasts (heading 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading 17.02.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
35.01	Casein, caseinates and other casein derivatives; casein glues.		
3501.10.00	Casein	5%	kg
3501.90.00	Other:		
3501.90.10	Casein glues	15%	kg
3501.90.90	Other	5%	kg
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		
	Egg albumin:		
3502.11.00	Dried	5%	kg
3502.19.00	Other	5%	kg
3502.20.00	Milk albumin, including concentrates of two or more whey proteins	5%	kg
3502.90.00	Other	5%	kg
3503.00.00	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.	5%	kg
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5%	kg
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.		
3505.10.00	Dextrins and other modified starches	5%	kg
3505.20.00	Glues	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.		
3506.10.00	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15%	kg
3506.91.00	Other: Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	15%	kg
3506.99.00	Other	15%	kg
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		
3507.10.00	Rennet and concentrates thereof	5%	kg
3507.90.00	Other:		
3507.90.10	Enzymes	5%	kg
3507.90.20	Prepared enzymes not elsewhere specified or included, for tenderizing meat	5%	kg
3507.90.90	Other	5%	kg

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. The expression "articles of combustible materials" in heading 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3601.00.00	Propellant powders.	5%	kg
3602.00.00	Prepared explosives, other than propellant powders.	5%	kg
3603.00.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	5%	kg
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.		
3604.10.00	Fireworks	25%	kg
3604.90.00	Other:		
3604.90.10	Rain rockets	Free	kg
3604.90.20	Warning and distress signals	Free	kg
3604.90.90	Other	25%	kg
36.05	Matches, other than pyrotechnic articles of heading 36.04.		
3605.00.10	In containers of 30 matches or less	25%	kg
3605.00.20	In containers of not more than 60 matches but more than 30 matches	25%	kg
3605.00.30	In containers of not more than 70 matches but more than 60 matches	25%	kg
3605.00.40	In containers of more than 70 matches	25%	kg
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.		
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	5%	kg
3606.90.00	Other	5%	kg

CHAPTER 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
37.01 3701.10.00 3701.20.00 3701.30.00 3701.91.00 3701.99.00	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs. For X-ray Instant print film Other plates and film, with any side exceeding 255 mm Other: For colour photography (polychrome) Other	 Free 5% 5% 5% 5%	 kg kg kg kg kg
37.02 3702.10.00 3702.31.00 3702.32.00 3702.39.00 3702.41.00 3702.42.00 3702.43.00 3702.44.00 3702.51.00 3702.52.00	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed. For X-ray Other film, without perforations, of a width not exceeding 105 mm: For colour photography (polychrome) Other, with silver halide emulsion Other Other film, without perforations, of a width exceeding 105 mm: Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome) Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography Of a width exceeding 610 mm not exceeding 200 m Of a width exceeding 105 mm but not exceeding 610 mm Other film, for colour photography (polychrome): Of a width not exceeding 16 mm and of a length not exceeding 14 m Of a width not exceeding 16 mm and of a length exceeding 14 m	 Free 25% 25% 25% 25% 25% 25% 25% 25%	 kg kg kg kg kg kg kg kg kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	25%	kg
3702.54.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	Free	kg
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	Free	kg
3702.56.00	Of a width exceeding 35 mm Other:	25%	kg
3702.91.00	Of a width not exceeding 16 mm	25%	kg
3702.93.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	Free	kg
3702.94.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	Free	kg
3702.95.00	Of a width exceeding 35 mm	25%	kg
37.03	Photographic paper, paperboard and textiles, sensitized, unexposed.		
3703.10.00	In rolls of a width exceeding 610 mm	5%	kg
3703.20.00	Other, for colour photography (polychrome)	5%	kg
3703.90.00	Other	5%	kg
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	5%	kg
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.		
3705.10.00	For offset reproduction	5%	kg
3705.90.00	Other	5%	kg
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.		
3706.10.00	Of a width of 35 mm or more	Free	kg
3706.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
37.07 3707.10.00 3707.90.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use. Sensitising emulsions Other	 5% 5%	 kg kg

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes.

1. This Chapter does not cover:

- (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 3813.00);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
- (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
- (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
- (d) Medicaments (heading 30.03 or 30.04); or
- (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent

- catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
2. (A) For the purpose of heading 3822.00, the expression “certified reference materials” means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
 - (B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 3822.00 shall take precedence over any other heading in the Nomenclature.
 3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
 4. Throughout the Nomenclature, “municipal waste” means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term “municipal waste”, however, does not cover:

- (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
5. For the purposes of heading 38.25, “sewage sludge” means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertilizer is excluded (Chapter 31).
6. For the purposes of heading 38.25, the expression “other wastes” applies to:
- (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.

The expression “other wastes” does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

Subheading Notes.

1. Subheading 3808.50.00 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlorodimeform (ISO); chlorobenzilate (ISO); DDT (ISO); (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO,INN); dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane; ethylene dichloride (ISO); (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO), (2,4,5-trichlorophenoxyacetic acid), its salts or its esters,
2. For the purposes of subheadings 3825.41.00 and 3825.49.00, “waste organic solvents” are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
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.		
3801.10.00	Artificial graphite	5%	kg
3801.20.00	Colloidal or semi-colloidal graphite	5%	kg
3801.30.00	Carbonaceous pastes for electrodes and similar pastes for furnace linings	5%	kg
3801.90.00	Other	5%	kg
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.		
3802.10.00	Activated carbon	5%	kg
3802.90.00	Other	5%	kg
3803.00.00	Tall oil, whether or not refined.	5%	kg and litre
3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	Free	kg
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.		
3805.10.00	Gum, wood or sulphate turpentine oils	5%	kg and litre
3805.90.00	Other:		
3805.90.10	Pine oil	5%	kg and litre
3805.90.90	Other	5%	kg and litre
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		
3806.10.00	Rosin and resin acids	5%	kg
3806.20.00	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5%	kg
3806.30.00	Ester gums	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3806.90.00	Other	5%	kg
3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	5%	kg
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).		
3808.50.00	Goods specified in Subheading Note 1 to this Chapter Other:	5%	kg
3808.91.00	Insecticides:		
3808.91.10	For use in agriculture as approved by the Competent Authority, whether or not in retail packages	Free	kg
3808.91.20	Mosquito coils	Free	kg
3808.91.30	Other, put up in forms or packings for retail sale or as preparations or articles	Free	kg
3808.91.90	Other	Free	kg
3808.92.00	Fungicides	Free	kg
3808.93.00	Herbicides, anti-sprouting products and plant-growth regulators:		
3808.93.10	Herbicides	Free	kg
3808.93.20	Anti-sprouting products	Free	kg
3808.93.30	Plant growth regulators	Free	kg
3808.94.00	Disinfectants:		
3808.94.10	Put up in forms or packings for retail sale or as preparations or articles	Free	kg
3808.94.90	Other	5%	kg
3808.99.00	Other:		
3808.99.10	Rodenticides, put up in forms or packings for retail sale or as preparations or articles	Free	kg
3808.99.20	Other rodenticides	Free	kg
3808.99.30	Other, put up in forms or packings for retail sale or as preparations or articles	25%	kg
3808.99.90	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
38.09 3809.10.00 3809.91.00 3809.92.00 3809.93.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included. With a basis of amylaceous substances Other: Of a kind used in the textile or like industries Of a kind used in the paper or like industries Of a kind used in the leather or like industries	 5% 5% 5% 5%	 kg kg kg kg
38.10 3810.10.00 3810.90.00	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods. Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials Other	 5% 5%	 kg kg
38.11 3811.11.00 3811.19.00 3811.21.00 3811.29.00 3811.90.00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. Anti-knock preparations: Based on lead compounds Other Additives for lubricating oils: Containing petroleum oils or oils obtained from bituminous minerals Other Other	 5% 5% 5% 5% 5%	 kg kg kg kg kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.		
3812.10.00	Prepared rubber accelerators	5%	kg
3812.20.00	Compound plasticisers for rubber or plastics	5%	kg
3812.30.00	Anti-oxidising preparations and other compound stabilizers for rubber or plastics	5%	kg
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Free	kg
38.14	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.		
3814.00.10	Thinners	15%	kg
3814.00.90	Other	5%	kg
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.		
	Supported catalysts:		
3815.11.00	With nickel or nickel compounds as the active Substance	5%	kg
3815.12.00	With precious metal or precious metal compounds as the active substance	5%	kg
3815.19.00	Other	5%	kg
3815.90.00	Other	5%	kg
38.16	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.		
3816.00.10	Mortars	5%	kg
3816.00.90	Other	5%	kg
38.17	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.		
3817.00.10	Mixed alkylbenzenes	5%	kg
3817.00.90	Mixed alkylnaphthalenes	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	5%	kg
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	15%	kg
38.20	Anti-freezing preparations and prepared de-icing fluids.		
3820.00.10	Anti-freezing preparations	15%	kg
3820.00.20	Prepared de-icing fluids	5%	kg
3821.00.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	Free	kg
3822.00.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	Free	kg
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		
	Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.11.00	Stearic acid	5%	kg
3823.12.00	Oleic acid	5%	kg
3823.13.00	Tall oil fatty acids	5%	kg
3823.19.00	Other	5%	kg
3823.70.00	Industrial fatty alcohols	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included		
3824.10.00	Prepared binders for foundry moulds or cores	5%	kg
3824.30.00	Non-agglomerated metal carbides mixed together or with metallic binders	5%	kg
3824.40.00	Prepared additives for cements, mortars or concretes	5%	kg
3824.50.00	Non-refractory mortars and concretes	5%	kg
3824.60.00	Sorbitol other than that of subheading 2905.44.00	5%	kg
	Mixtures containing halogenated derivatives of methane, ethane or propane:		
3824.71.00	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5%	kg
3824.72.00	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5%	kg
3824.73.00	Containing hydrobromofluorocarbons (HBFCs)	5%	kg
3824.74.00	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	5%	kg
3824.75.00	Containing carbon tetrachloride	5%	kg
3824.76.00	Containing 1,1,1-trichloroethane (methyl chloroform)	5%	kg
3824.77.00	Containing bromomethane (methyl bromide) or bromochloromethane	5%	kg
3824.78.00	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	5%	kg
3824.79.00	Other	5%	kg
	Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris (2,3-dibromopropyl) phosphate:		
3824.81.00	Containing oxirane (ethylene oxide)	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
3824.82.00	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5%	kg
3824.83.00	Containing tris (2,3-dibromopropyl) phosphate	5%	kg
3824.90.00	Other	5%	kg
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.		
3825.10.00	Municipal waste	5%	kg
3825.20.00	Sewage sludge	5%	kg
3825.30.00	Clinical waste	5%	kg
	Waste organic solvents:		
3825.41.00	Halogenated	5%	kg
3825.49.00	Other	5%	kg
3825.50.00	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	kg
	Other wastes from chemical or allied industries:		
3825.61.00	Mainly containing organic constituents	5%	kg
3825.69.00	Other	5%	kg
3825.90.00	Other	5%	kg