

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This Section does not cover:
 - (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
 - (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
 - (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
 - (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);
 - (e) Transmission or conveyor belts or belting, of textile material (heading 5910.00) or other articles of textile material for technical uses (heading 59.11);
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);

- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (h) Drill pipe (heading 73.04);
 - (ij) Endless belts of metal wire or strip (Section XV);
 - (k) Articles of Chapter 82 or 83;
 - (l) Articles of Section XVII;
 - (m) Articles of Chapter 90;
 - (n) Clocks, watches or other articles of Chapter 91;
 - (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
 - (p) Articles of Chapter 95; or
 - (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).
2. Subject to Note 1 to this section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:
- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 8503.00, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;

- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;
 - (c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 8503.00, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.
3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.
 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.
 5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

CHAPTER 84

NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

Notes.

1. This Chapter does not cover:
 - (a) Millstones, grindstones or other articles of Chapter 68;
 - (b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);
 - (c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 7020.00);
 - (d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);
 - (e) Vacuum cleaners of heading 85.08;
 - (f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or
 - (g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).
2. Subject to the operation of Note 3 to Section XVI, and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24 or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

- (a) Germination plant, incubators or brooders (heading 84.36);
- (b) Grain dampening machines (heading 84.37);
- (c) Diffusing apparatus for sugar juice extraction (heading 84.38);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or
- (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

- (a) Sewing machines for closing bags or similar containers (heading 84.52); or
- (b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

Ink-jet printing machines (heading 84.43).

- 3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.
- 4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:
 - (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),
 - (b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

- (c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).
5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:
- (i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;
 - (ii) Being freely programmed in accordance with the requirements of the user;
 - (iii) Performing arithmetical computations specified by the user; and
 - (iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.
- (C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:
- (i) It is of a kind solely or principally used in an automatic data processing system;
 - (ii) It is connectable to the central processing unit either directly or through one or more other units; and
 - (iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:

- (i) Printers, copying machines, facsimile machines, whether or not combined;
- (ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) Loudspeakers and microphones;
- (iv) Television cameras, digital cameras and video camera recorders;
- (v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79. Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

9. (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86. However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.
- (B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.
- (C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for :
- (i) the manufacture or repair of masks and reticles;
 - (ii) assembling semiconductor devices or electronic integrated circuits; and
 - (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.
- (D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8471.49.00, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5(B) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).
2. Subheading 8482.40.00 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p>84.01</p> <p>8401.10.00</p> <p>8401.20.00</p> <p>8401.30.00</p> <p>8401.40.00</p>	<p>Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.</p> <p>Nuclear reactors</p> <p>Machinery and apparatus for isotopic separation, and parts thereof</p> <p>Fuel elements (cartridges), non-irradiated</p> <p>Parts of nuclear reactors</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>	<p>kg and No</p> <p>kg</p> <p>kg</p> <p>kg</p>
<p>84.02</p> <p>8402.11.00</p> <p>8402.12.00</p> <p>8402.19.00</p> <p>8402.20.00</p> <p>8402.90.00</p>	<p>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</p> <p>Steam or other vapour generating boilers:</p> <p>Watertube boilers with a steam production exceeding 45 tonnes per hour</p> <p>Watertube boilers production not exceeding 45 tonnes per hour</p> <p>Other vapour generating boilers, including hybrid boilers</p> <p>Super-heated water boilers</p> <p>Parts</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>5%</p>	<p>kg and No</p> <p>kg and No</p> <p>kg and No</p> <p>kg and No</p> <p>kg</p>
<p>84.03</p> <p>8403.10.00</p> <p>8403.90.00</p>	<p>Central heating boiler other than those of heading 84.02.</p> <p>Boilers</p> <p>Parts</p>	<p>5%</p> <p>5%</p>	<p>kg and No</p> <p>kg</p>
<p>84.04</p> <p>8404.10.00</p> <p>8404.20.00</p> <p>8404.90.00</p>	<p>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</p> <p>Auxiliary plant for use with boilers of heading 84.02 or 84.03</p> <p>Condensers for steam or other vapour power units</p> <p>Parts</p>	<p>Free</p> <p>Free</p> <p>5%</p>	<p>kg</p> <p>kg and No</p> <p>kg</p>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.		
8405.10.00	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5%	kg
8405.90.00	Parts	5%	kg
84.06	Steam turbines and other vapour turbines.		
8406.10.00	Turbines for marine propulsion	5%	kg
	Other turbines:		
8406.81.00	Of an output exceeding 40 MW	5%	kg
8406.82.00	Of an output not exceeding 40 MW	5%	kg
8406.90.00	Parts	5%	kg
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.		
8407.10.00	Aircraft engines	5%	kg
	Marine propulsion engines:		kg
8407.21.00	Outboard motors	5%	kg
8407.29.00	Other	5%	kg
	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31.00	Of a cylinder capacity not exceeding 50 cc	5%	kg and No
8407.32.00	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	5%	kg and No
8407.33.00	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	25%	kg and No
8407.34.00	Of a cylinder capacity exceeding 1,000 cc	25%	kg and No
8407.90.00	Other engines	5%	kg and No
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).		
8408.10.00	Marine propulsion engines	5%	kg and No
8408.20.00	Engines of a kind used for the propulsion of vehicles of Chapter 87	25%	kg and No
8408.90.00	Other engines	5%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.		
8409.10.00	For aircraft engines Other:	5%	kg
8409.91.00	Suitable for use solely or principally with spark-ignition internal combustion piston engines:		
8409.91.10	For road motor vehicles	25%	kg
8409.91.20	For marine craft	5%	kg
8409.91.90	Other	5%	kg
8409.99.00	Other:		
8409.99.10	For road motor vehicles	25%	kg
8409.99.20	For marine craft	5%	kg
8409.99.90	Other	5%	kg
84.10	Hydraulic turbines, water wheels, and regulators therefor.		
8410.11.00	Hydraulic turbines and water wheels: Of a power not exceeding 1,000 kW	5%	kg and No
8410.12.00	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	5%	kg and No
8410.13.00	Of a power exceeding 10,000 kW	5%	kg and No
8410.90.00	Parts, including regulators	5%	kg and No
84.11	Turbo-jets, turbo-propellers and other gas turbines.		
8411.10.00	Turbo-jets:		
8411.11.00	Of a thrust not exceeding 25 kN	5%	kg and No
8411.12.00	Of a thrust exceeding 25 kN	5%	kg and No
8411.21.00	Turbo-propellers: Of a power not exceeding 1,100 kW	5%	kg and No
8411.22.00	Of a power exceeding 1,100 kW	5%	kg and No
8411.81.00	Other gas turbines: Of a power not exceeding 5,000 kW	5%	kg and No
8411.82.00	Of a power exceeding 5,000 kW	5%	kg and No
8411.91.00	Parts: Of turbo-jets or turbo-propellers	5%	kg
8411.99.00	Other	5%	kg
84.12	Other engines and motors.		
8412.10.00	Reaction engines other than turbo-jets Hydraulic power engines and motors:	5%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8412.21.00	Linear acting (cylinders)	5%	kg and No
8412.29.00	Other	5%	kg and No
	Pneumatic power engines and motors:		
8412.31.00	Linear acting (cylinders)	5%	kg and No
8412.39.00	Other	5%	kg and No
8412.80.00	Other	5%	kg and No
8412.90.00	Parts	5%	kg
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators. Pumps fitted or designed to be fitted with a measuring device:		
8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5%	kg and No
8413.19.00	Other	5%	kg and No
8413.20.00	Hand pumps, other than those of subheading 8413.11.00 or 8413.19.00	5%	kg and No
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	25%	kg and No
8413.40.00	Concrete pumps	5%	kg and No
8413.50.00	Other reciprocating positive displacement pumps	5%	kg and No
8413.60.00	Other rotary positive displacement pumps	5%	kg and No
8413.70.00	Other centrifugal pumps	5%	kg and No
	Other pumps; liquid elevators:		
8413.81.00	Pumps	5%	kg and No
8413.82.00	Liquid elevators	5%	kg and No
	Parts:		
8413.91.00	Of pumps:		
8413.91.10	For the pumps of subheading 8413.30.00	5%	kg
8413.91.90	Other	5%	kg
8413.92.00	Of liquid elevators	5%	kg
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.		
8414.10.00	Vacuum pumps	5%	kg and No
8414.20.00	Hand-or foot-operated air pumps	5%	kg and No
8414.30.00	Compressors of a kind used in refrigerating equipment	5%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8414.40.00	Air compressors mounted on a wheeled chassis for towing	5%	kg and No
8414.51.00	Fans: Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:		
8414.51.10	Table	25%	kg and No
8414.51.20	Floor	25%	kg and No
8414.51.30	Ceiling or roof	25%	kg and No
8414.51.90	Other	25%	kg and No
8414.59.00	Other	5%	kg and No
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	5%	kg and No
8414.80.00	Other	5%	kg and No
8414.90.00	Parts	5%	kg
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.		
8415.10.00	Window or wall types, self-contained or “split-system”	25%	kg and No
8415.20.00	Of a kind used for persons, in motor vehicles Other:	25%	kg and No
8415.81.00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	25%	kg and No
8415.82.00	Other, incorporating a refrigerating unit	25%	kg and No
8415.83.00	Not incorporating a refrigerating unit	25%	kg and No
8415.90.00	Parts	5%	kg
84.16	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.		
8416.10.00	Furnace burners for liquid fuel	5%	kg
8416.20.00	Other furnace burners, including combination burners	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar Appliances	5%	kg
8416.90.00	Parts	5%	kg
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.		
8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	Free	kg
8417.20.00	Bakery ovens, including biscuit ovens	5%	kg
8417.80.00	Other	5%	kg
8417.90.00	Parts	5%	kg
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.		
8418.10.00	Combined refrigerator-freezers, fitted with separate external doors:		
8418.10.10	Frost free, electrical	25%	kg and No
8418.10.20	Other, electrical	25%	kg and No
8418.10.30	Non-electrical	25%	kg and No
	Refrigerators, household type:		
8418.21.00	Compression-type:		
8418.21.10	Frost free, electrical	25%	kg and No
8418.21.20	Other, electrical	25%	kg and No
8418.21.30	Non-electrical	25%	kg and No
8418.29.00	Other :		
8418.29.10	Electrical	25%	kg and No
8418.29.20	Non-electrical	25%	kg and No
8418.30.00	Freezers of the chest type, not exceeding 800 litre capacity	25%	kg and No
8418.40.00	Freezers of the upright type, not exceeding 900 litre capacity	25%	kg and No
8418.50.00	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment Other refrigerating or freezing equipment;	25%	kg
8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8418.69.00	Other	25%	kg
8418.91.00	Parts: Furniture designed to receive refrigerating or freezing equipment	5%	kg
8418.99.00	Other	5%	kg
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric. Instantaneous or storage water heaters, non-electric:		
8419.11.00	Instantaneous gas water heaters:		
8419.11.10	For domestic use	25%	kg and No
8419.11.90	Other	25%	kg and No
8419.19.00	Other:		
8419.19.10	Solar water heaters, for domestic use	25%	kg and No
8419.19.20	Other solar water heaters	25%	kg and No
8419.19.30	Other water heaters, for domestic use	25%	kg and No
8419.19.90	Other	25%	kg and No
8419.20.00	Medical, surgical or laboratory sterilizers	Free	kg
	Dryers:		
8419.31.00	For agricultural products	Free	kg
8419.32.00	For wood, paper pulp, paper or paperboard	Free	kg
8419.39.00	Other	Free	kg
8419.40.00	Distilling or rectifying plant	Free	kg
8419.50.00	Heat exchange units	Free	kg
8419.60.00	Machinery for liquefying air or other gases	Free	kg
	Other machinery, plant and equipment:		
8419.81.00	For making hot drinks or for cooking or heating food	5%	kg
8419.89.00	Other	5%	kg
8419.90.00	Parts	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.		
8420.10.00	Calendering or other rolling machines	5%	kg
	Parts:		
8420.91.00	Cylinders	5%	kg
8420.99.00	Other	5%	kg
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.		
	Centrifuges, including centrifugal dryers:		
8421.11.00	Cream separators	5%	kg
8421.12.00	Clothes-dryers:		
8421.12.10	For domestic use	25%	kg and No
8421.12.90	Other	5%	kg
8421.19.00	Other	5%	kg
	Filtering or purifying machinery and apparatus for liquids:		
8421.21.00	For filtering or purifying water	5%	kg
8421.22.00	For filtering or purifying beverages other than water	5%	kg
8421.23.00	Oil or petrol-filters for internal combustion engines:		
8421.23.10	Oil filters	25%	
8421.23.20	Petrol filters		
8421.29.00	Other		
	Filtering or purifying machinery and apparatus for gases:		
8421.31.00	Intake air filters for internal combustion engines		
8421.39.00	Other	5%	kg
	Parts:		
8421.91.00	Of centrifuges, including centrifugal dryers:		
8421.91.10	For the clothes-dryers of subheading 8421.12.10	5%	kg
8421.91.90	Other	5%	kg
8421.99.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p>84.22</p> <p>8422.11.00</p> <p>8422.19.00</p> <p>8422.20.00</p> <p>8422.30.00</p> <p>8422.40.00</p> <p>8422.90.00</p>	<p>Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.</p> <p>Dish washing machines: Of the household type Other Machinery for cleaning or drying bottles or other containers Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages Other packing or wrapping machinery (including heat-shrink wrapping machinery) Parts</p>	<p></p> <p>25%</p> <p>5%</p> <p>5%</p> <p>Free</p> <p></p> <p></p> <p></p>	<p></p> <p>kg and No</p> <p>kg and No</p> <p>kg</p> <p>kg</p> <p></p> <p></p> <p></p>
<p>84.23</p> <p>8423.10.00</p> <p>8423.20.00</p> <p>8423.30.00</p> <p>8423.81.00</p> <p>8423.82.00</p> <p>8423.89.00</p>	<p>Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.</p> <p>Personal weighing machines, including baby scales; household scales Scales for continuous weighing of goods on conveyors Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales Other weighing machinery: Having a maximum weighing capacity not exceeding 30 kg Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg Other</p>	<p>25%</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)
8423.90.00	Weighing machine weights of all kinds; parts of weighing machinery	5%	kg
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.		
8424.10.00	Fire extinguishers, whether or not charged	Free	kg
8424.20.00	Spray guns and similar appliances	5%	kg
8424.30.00	Steam or sand blasting machines and similar jet projecting machines	5%	kg
	Other appliances:		
8424.81.00	Agricultural or horticultural	Free	kg
8424.89.00	Other	5%	kg
8424.90.00	Parts:		
8424.90.10	Of agricultural sprayers	Free	kg
8424.90.90	Other	5%	kg
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.		
	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
8425.11.00	Powered by electric motor	5%	kg
8425.19.00	Other	5%	kg
	Other winches; capstans:		
8425.31.00	Powered by electric motor	5%	kg
8425.39.00	Other	5%	kg
	Jacks; hoists of a kind used for raising vehicles:		
8425.41.00	Built-in jacking systems of a type used in garages	5%	kg
8425.42.00	Other jacks and hoists, hydraulic:		
8425.42.10	Portable jacks for road motor vehicles	5%	kg
8425.42.90	Other	5%	kg
8425.49.00	Other	5%	kg
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.		
	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8426.11.00	Overhead travelling cranes on fixed support	5%	kg
8426.12.00	Mobile lifting frames on tyres and straddle carriers	5%	kg and No
8426.19.00	Other	5%	kg
8426.20.00	Tower cranes	Free	kg
8426.30.00	Portal or pedestal jib cranes	5%	kg
8426.41.00	Other machinery, self-propelled: On tyres:		
8426.41.10	Sugar cane loading machinery	Free	kg and No
8426.41.90	Other	5%	kg and No
8426.49.00	Other	5%	kg
8426.91.00	Other machinery: Designed for mounting on road vehicles	5%	kg
8426.99.00	Other	5%	kg
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.		
8427.10.00	Self-propelled trucks powered by an electric motor	5%	kg and No
8427.20.00	Other self-propelled trucks	5%	kg and No
8427.90.00	Other trucks	5%	kg and No
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).		
8428.10.00	Lifts and skip hoists	5%	kg
8428.20.00	Pneumatic elevators and conveyors Other continuous-action elevators and conveyors, for goods or materials:	5%	kg
8428.31.00	Specially designed for underground use	5%	kg
8428.32.00	Other, bucket type	5%	kg
8428.33.00	Other, belt type	5%	kg
8428.39.00	Other	5%	kg
8428.40.00	Escalators and moving walkways	Free	kg
8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5%	kg
8428.90.00	Other machinery	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.		
	Bulldozers and angledozers :		
8429.11.00	Track laying	5%	kg
8429.19.00	Other	5%	kg
8429.20.00	Graders and levellers	5%	kg
8429.30.00	Scrapers	5%	kg
8429.40.00	Tamping machines and road rollers:		
8429.40.10	Tamping machines	5%	kg
8429.40.20	Road rollers	5%	kg
	Mechanical shovels, excavators and shovel loaders:		
8429.51.00	Front-end shovel loaders	5%	kg
8429.52.00	Machinery with a 360° revolving superstructure	5%	kg
8429.59.00	Other	5%	kg
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.		
8430.10.00	Pile-drivers and pile-extractors	Free	kg
8430.20.00	Snow-ploughs and snow-blowers	5%	kg
	Coal or rock cutters and tunnelling machinery:		
8430.31.00	Self-propelled	5%	kg
8430.39.00	Other	5%	kg
	Other boring or sinking machinery:		
8430.41.00	Self-propelled	5%	kg
8430.49.00	Other	5%	kg
8430.50.00	Other machinery, self-propelled	5%	kg
	Other machinery, not self-propelled:		
8430.61.00	Tamping or compacting machinery	5%	kg
8430.69.00	Other	5%	kg
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.		
8431.10.00	Of machinery of heading 84.25	5%	kg
8431.20.00	Of machinery of heading 84.27	5%	kg
	Of machinery of heading 84.28:		
8431.31.00	Of lifts, skip hoists or escalators	5%	kg
8431.39.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8431.41.00	Of machinery of heading 84.26, 84.29 or 84.30: Buckets, shovels, grabs and grips	5%	kg
8431.42.00	Bulldozer or angledozer blades	5%	kg
8431.43.00	Parts for boring or sinking machinery of subheading 8430.41.00 or 8430.49.00	5%	kg
8431.49.00	Other:		
8431.49.10	Of machinery of heading 84.29 or 84.30	5%	kg
8431.49.90	Other	5%	kg
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.		
8432.10.00	Ploughs Harrows, scarifiers, cultivators, weeders and hoes:	Free	kg and No
8432.21.00	Disc harrows	Free	kg and No
8432.29.00	Other	Free	kg
8432.30.00	Seeders, planters and transplanters	Free	kg
8432.40.00	Manure spreaders and fertilizer distributors	Free	kg
8432.80.00	Other machinery:		
8432.80.10	Lawn or sports-ground rollers	5%	kg
8432.80.90	Other	Free	kg
8432.90.00	Parts:		
8432.90.10	Of lawn or sports-ground rollers of sub-heading 8432.80.10	5%	kg
8432.90.90	Other	Free	kg
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.		
8433.11.00	Mowers for lawns, parks or sports-grounds: Powered, with the cutting device rotating in a horizontal plane	5%	kg and No
8433.19.00	Other	5%	kg and No
8433.20.00	Other mowers, including cutter bars for tractor mounting	Free	kg
8433.30.00	Other haymaking machinery	Free	kg
8433.40.00	Straw or fodder balers, including pick-up balers	Free	kg
8433.51.00	Other harvesting machinery; threshing machinery:		
8433.52.00	Combine harvester-threshers	Free	kg and No
8433.53.00	Other threshing machinery	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8433.59.00	Root or tuber harvesting machines	Free	kg
	Other:		
8433.59.10	Sugarcane harvesters	Free	kg and No
8433.59.90	Other	Free	kg and No
8433.60.00	Machines for cleaning, sorting or grading eggs,	Free	kg
8433.90.00	fruit or other agricultural produce		
	Parts:		
8433.90.10	Of mowers for lawns, parks or sports-grounds of	5%	kg
	subheadings 8433.11.00 and 8433.19.00		
8433.90.90	Other	Free	kg
84.34	Milking machines and dairy machinery.		
8434.10.00	Milking machines	Free	kg
8434.20.00	Dairy machinery	Free	kg
8434.90.00	Parts	Free	kg
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.		
8435.10.00	Machinery	Free	kg
8435.90.00	Parts	Free	kg
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.		
8436.10.00	Machinery for preparing animal feeding stuffs	Free	kg
	poultry-keeping machinery; poultry incubators and brooders:		
8436.21.00	Poultry incubators and brooders	Free	kg
8436.29.00	Other	Free	kg
8436.80.00	Other machinery:		
8436.80.10	Bee-keeping machinery	Free	kg
8436.80.90	Other	Free	kg
	Parts:		
8436.91.00	Of poultry-keeping machinery or poultry	Free	kg
	incubators and brooders		
8436.99.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p>84.37</p> <p>8437.10.00</p> <p>8437.80.00</p> <p>8437.90.00</p> <p>8437.90.10</p> <p>8437.90.90</p>	<p>Machines for cleaning, sorting or grading seeds, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.</p> <p>Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables</p> <p>Other machinery</p> <p>Parts:</p> <p>Of the machines of subheading 8437.10.00</p> <p>Other</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>84.38</p> <p>8438.10.00</p> <p>8438.20.00</p> <p>8438.30.00</p> <p>8438.30.10</p> <p>8438.30.90</p> <p>8438.40.00</p> <p>8438.50.00</p> <p>8438.60.00</p> <p>8438.80.00</p> <p>8438.90.00</p> <p>8438.90.10</p> <p>8438.90.90</p>	<p>Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</p> <p>Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products</p> <p>Machinery for the manufacture of confectionery, cocoa or chocolate</p> <p>Machinery for sugar manufacture:</p> <p>Grooved rollers, trash plates and scraper tips</p> <p>Other</p> <p>Brewery machinery</p> <p>Machinery for the preparation of meat or poultry</p> <p>Machinery for the preparation of fruits, nuts or vegetables</p> <p>Other machinery</p> <p>Parts:</p> <p>Of the machines of subheading 8438.30.10.</p> <p>Other</p>	<p>Free</p> <p>Free</p> <p>10%</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>10%</p> <p>Free</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>84.39</p> <p>8439.10.00</p> <p>8439.20.00</p> <p>8439.30.00</p>	<p>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</p> <p>Machinery for making pulp of fibrous cellulosic material</p> <p>Machinery for making paper or paperboard</p> <p>Machinery for finishing paper or paperboard</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)
8439.91.00	Parts: Of machinery for making pulp of fibrous cellulosic material	Free	kg
8439.99.00	Other	Free	kg
84.40	Book-binding machinery, including book-sewing machines.		
8440.10.00	Machinery	Free	kg
8440.90.00	Parts	Free	kg
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.		
8441.10.00	Cutting machines	Free	kg
8441.20.00	Machines for making bags, sacks or envelopes	Free	kg
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Free	kg
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard	Free	kg
8441.80.00	Other machinery	Free	kg
8441.90.00	Parts	Free	kg
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65), for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).		
8442.30.00	Machinery, apparatus and equipment	Free	kg
8442.40.00	Parts of the foregoing machinery, apparatus or equipment	Free	kg
8442.50.00	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p>84.43</p> <p>8443.11.00</p> <p>8443.12.00</p> <p>8443.13.00</p> <p>8443.14.00</p> <p>8443.15.00</p> <p>8443.16.00</p> <p>8443.17.00</p> <p>8443.19.00</p> <p>8443.31.00</p> <p>8443.32.00</p> <p>8443.39.00</p> <p>8443.91.00</p> <p>8443.99.00</p>	<p>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.</p> <p>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:</p> <p>Offset printing machinery, reel fed</p> <p>Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)</p> <p>Other offset printing machinery</p> <p>Letterpress printing machinery, reel fed, excluding flexographic printing</p> <p>Letterpress printing machinery, other than reel-fed, excluding flexographic printing</p> <p>Flexographic printing machinery</p> <p>Gravure printing machinery</p> <p>Other</p> <p>Other printers, copying machines and facsimile machines, whether or not combined:</p> <p>Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network</p> <p>Other, capable of connecting to an automatic data processing machine or to a network</p> <p>Other</p> <p>Parts and accessories:</p> <p>Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42</p> <p>Other</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>5%</p> <p>Free</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>kg</p> <p>kg</p> <p>kg</p>
<p>8444.00.00</p>	<p>Machines for extruding, drawing, texturing or cutting man-made textile materials.</p>	<p>Free</p>	<p>kg</p>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.		
	Machines for preparing textile fibres:		
8445.11.00	Carding machines	Free	kg
8445.12.00	Combing machines	Free	kg
8445.13.00	Drawing or roving machines	Free	kg
8445.19.00	Other	Free	kg
8445.20.00	Textile spinning machines	Free	kg
8445.30.00	Textile doubling or twisting machines	Free	kg
8445.40.00	Textile winding (including weft-winding) or reeling machines	Free	kg
8445.90.00	Other	Free	kg
84.46	Weaving machines (looms).		
8446.10.00	For weaving fabrics of a width not exceeding 30 cm For weaving fabrics of a width exceeding 30 cm, shuttle type:	Free	kg
8446.21.00	Power looms	Free	kg
8446.29.00	Other	Free	kg
8446.30.00	For weaving fabrics of a width exceeding 30 cm, shuttleless type	Free	kg
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.		
	Circular knitting machines:		
8447.11.00	With cylinder diameter not exceeding 165 mm	Free	kg
8447.12.00	With cylinder diameter exceeding 165 mm	Free	kg
8447.20.00	Flat knitting machines; stitch-bonding machines	Free	kg
8447.90.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.48	<p>Auxiliary machinery for use with machines of heading 8444.00.00, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444.00.00, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).</p> <p>Auxiliary machinery for machines of heading 8444.00.00, 84.45, 84.46 or 84.47:</p>		
8448.11.00	Dobbies and Jacquards; card reducing, copying, purchasing or assembling machines for use therewith	Free	kg
8448.19.00	Other	Free	kg
8448.20.00	Parts and accessories of machines of heading 8444.00.00 or of their auxiliary machinery Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	Free	kg
8448.31.00	Card clothing	Free	kg
8448.32.00	Of machines for preparing textile fibres, other than card clothing	Free	kg
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers	Free	kg
8448.39.00	Other Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	Free	kg
8448.42.00	Reeds for looms, healds and heald-frames	Free	kg
8448.49.00	Other	Free	kg
8448.51.00	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery: Sinkers, needles and other articles used in forming stitches	Free	kg
8448.59.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8449.00.00	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	Free	kg
84.50	Household or laundry-type washing machines, including machines which both wash and dry. Machines, each of a dry linen capacity not exceeding 10 kg: Fully-automatic machines: 8450.11.00 8450.11.10 For domestic use 8450.11.90 Other 8450.12.00 Other machines, with built-in centrifugal drier: 8450.12.10 For domestic use 8450.12.90 Other 8450.19.00 Other: 8450.19.10 For domestic use 8450.19.90 Other 8450.20.00 Machines, each of a dry linen capacity exceeding 10 kg: 8450.20.10 For domestic use 8450.20.90 Other 8450.90.00 Parts	25% 5% 25% 5% 25% 5% 25% 5% 25% 5% 25% 5%	kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg and No kg
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics. 8451.10.00 Dry-cleaning machines Drying machines: 8451.21.00 Each of a dry linen capacity not exceeding 10 kg 8451.29.00 Other 8451.30.00 Ironing machines and presses(including fusing presses) 8451.40.00 Washing, bleaching or dyeing machines 8451.50.00 Machines for reeling, unreeling, folding, cutting or	5% 5% 5% 5% 5%	kg and No kg and No kg and No kg and No kg and No kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8451.80.00	pinking textile fabrics	5%	kg and No
8451.90.00	Other machinery	5%	kg
	Parts		
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.		
8452.10.00	Sewing machines of the household type	Free	kg and No
	Other sewing machines:		
8452.21.00	Automatic units	Free	kg and No
8452.29.00	Other	Free	kg and No
8452.30.00	Sewing machine needles	5%	kg
8452.40.00	Furniture, bases and covers for sewing machines and parts thereof	5%	kg
8452.90.00	Other parts of sewing machines	Free	kg
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.		
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather	Free	kg
8453.20.00	Machinery for making or repairing footwear	Free	kg
8453.80.00	Other machinery	Free	kg
8453.90.00	Parts	Free	kg
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.		
8454.10.00	Converters	Free	kg
8454.20.00	Ingot moulds and ladles	Free	kg
8454.30.00	Casting machines	Free	kg
8454.90.00	Parts	Free	kg
84.55	Metal-rolling mills and rolls therefor.		
8455.10.00	Tube mills	Free	kg
	Other rolling mills:		
8455.21.00	Hot or combination hot and cold	Free	kg
8455.22.00	Cold	Free	kg
8455.30.00	Rolls for rolling mills	Free	kg
8455.90.00	Other parts	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes.		
8456.10.00	Operated by laser or other light or photon beam processes	Free	kg
8456.20.00	Operated by ultrasonic processes	Free	kg
8456.30.00	Operated by electro-discharge processes	Free	kg
8456.90.00	Other	Free	kg
84.57	Machining centers, unit construction machines (single station) and multi-station transfer machines, for working metal.		
8457.10.00	Machining centers	Free	kg
8457.20.00	Unit construction machines (single stations)	Free	kg
8457.30.00	Multi-station transfer machines	Free	kg
84.58	Lathes (including turning centers) for removing metal.		
	Horizontal lathes:		
8458.11.00	Numerically controlled	Free	kg
8458.19.00	Other	Free	kg
	Other lathes:		
8458.91.00	Numerically controlled	Free	kg
8458.99.00	Other	Free	kg
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.		
8459.10.00	Way-type unit head machines	Free	kg
	Other drilling machines:		
8459.21.00	Numerically controlled	Free	kg
8459.29.00	Other	Free	kg
	Other boring-milling machines:		
8459.31.00	Numerically controlled	Free	kg
8459.39.00	Other	Free	kg
8459.40.00	Other boring machines	Free	kg
	Milling machines, knee-type:		
8459.51.00	Numerically controlled	Free	kg
8459.59.00	Other	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8459.61.00 8459.69.00 8459.70.00	Other milling machines: Numerically controlled Other Other threading or tapping machines	Free Free Free	kg kg kg
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.		
8460.11.00 8460.19.00	Flat-surfaces grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: Numerically controlled Other	Free Free	kg kg
8460.21.00 8460.29.00	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm: Numerically controlled Other	Free Free	kg kg
8460.31.00 8460.39.00 8460.40.00 8460.90.00	Sharpening (tool or cutter grinding) machines: Numerically controlled Other Honing or lapping machines Other	Free Free Free Free	kg kg kg kg
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.		
8461.20.00 8461.30.00 8461.40.00 8461.50.00 8461.90.00	Shaping or slotting machines Broaching machines Gear cutting, gear grinding or gear finishing machines Sawing or cutting-off machines Other	Free Free Free Free Free	kg kg kg kg kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
<p>84.62</p> <p>8462.10.00</p> <p>8462.21.00</p> <p>8462.29.00</p> <p>8462.30.00</p> <p>8462.31.00</p> <p>8462.39.00</p> <p>8462.41.00</p> <p>8462.49.00</p> <p>8462.91.00</p> <p>8462.99.00</p>	<p>Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.</p> <p>Forging or die-stamping machines (including presses) and hammers Bending, folding, straightening or flattening machines (including presses):</p> <p>Numerically controlled</p> <p>Other</p> <p>Shearing machines (including presses), other than combined punching and shearing machines:</p> <p>Numerically controlled</p> <p>Other</p> <p>Punching or notching machines (including presses), including combined punching and shearing machines:</p> <p>Numerically controlled</p> <p>Other</p> <p>Hydraulic presses</p> <p>Other</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</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>kg</p> <p>kg</p> <p>kg</p> <p>kg</p>
<p>84.63</p> <p>8463.10.00</p> <p>8463.20.00</p> <p>8463.30.00</p> <p>8463.90.00</p>	<p>Other machine-tools for working metal or cermets, without removing material.</p> <p>Draw-benches for bars, tubes, profiles, wire or the like</p> <p>Thread rolling machines</p> <p>Machines for working wire</p> <p>Other</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>84.64</p> <p>8464.10.00</p> <p>8464.20.00</p> <p>8464.90.00</p>	<p>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.</p> <p>Sawing machines</p> <p>Grinding or polishing machines</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)
<p>84.65</p> <p>8465.10.00</p> <p>8465.91.00</p> <p>8465.92.00</p> <p>8465.93.00</p> <p>8465.94.00</p> <p>8465.95.00</p> <p>8465.96.00</p> <p>8465.99.00</p>	<p>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</p> <p>Machines which can carry out different types of machining operations without tool change between such operations</p> <p>Other:</p> <p>Sawing machines</p> <p>Planing, milling or moulding (by cutting) machines</p> <p>Grinding, sanding or polishing machines</p> <p>Bending or assembling machines</p> <p>Drilling or morticing machines</p> <p>Splitting, slicing or paring machines</p> <p>Other</p>	<p>Free</p> <p>Free</p> <p>Free</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>kg</p> <p>kg</p> <p>kg</p>
<p>84.66</p> <p>8466.10.00</p> <p>8466.20.00</p> <p>8466.30.00</p> <p>8466.91.00</p> <p>8466.92.00</p> <p>8466.93.00</p> <p>8466.94.00</p>	<p>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.</p> <p>Tool holders and self-opening dieheads</p> <p>Work holders</p> <p>Dividing heads and other special attachments for machine-tools</p> <p>Other:</p> <p>For machines of heading 84.64</p> <p>For machines of heading 84.65</p> <p>For machines of headings 84.56 to 84.61</p> <p>For machines of heading 84.62 or 84.63</p>	<p>Free</p> <p>Free</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>kg</p> <p>kg</p>
<p>84.67</p> <p>8467.11.00</p>	<p>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</p> <p>Pneumatic:</p> <p>Rotary type (including combined rotary-percussion)</p>	<p>5%</p>	<p>kg</p>

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8467.19.00	Other With self-contained electric motor:	5%	kg
8467.21.00	Drills of all kinds	5%	kg
8467.22.00	Saws	5%	kg
8467.29.00	Other	5%	kg
	Other tools:		
8467.81.00	Chain saws	5%	kg
8467.89.00	Other	5%	kg
	Parts:		
8467.91.00	Of chain saws	5%	kg
8467.92.00	Of pneumatic tools	5%	kg
8467.99.00	Other	5%	kg
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.		
8468.10.00	Hand-held blow pipes	5%	kg
8468.20.00	Other gas-operated machinery and apparatus	5%	kg
8468.80.00	Other machinery and apparatus	5%	kg
8468.90.00	Parts	5%	kg
8469.00.00	Typewriters other than printers of heading 84.43; word-processing machines.	5%	kg and No
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.		
8470.10.00	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	5%	kg and No
	Other electronic calculating machines:		
8470.21.00	Incorporating a printing device	5%	kg and No
8470.29.00	Other	5%	kg and No
8470.30.00	Other calculating machines	5%	kg and No
8470.50.00	Cash registers	5%	kg and No
8470.90.00	Other	5%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.		
8471.30.00	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	5%	kg and No
8471.41.00	Other automatic data processing machines: Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5%	kg and No
8471.49.00	Other, presented in the form of systems	5%	kg and No
8471.50.00	Processing units other than those of subheading 8471.41.00 or 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	5%	kg and No
8471.60.00	Input or output units, whether or not containing storage units in the same housing	5%	kg and No
8471.70.00	Storage units	5%	kg and No
8471.80.00	Other units of automatic data processing machines	5%	kg and No
8471.90.00	Other	5%	kg and No
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).		
8472.10.00	Duplicating machines	5%	kg and No
8472.30.00	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	5%	kg and No
8472.90.00	Other	5%	kg and No
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8469.00.00 to 84.72.		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8473.10.00	Parts and accessories of the machines of heading 8469.00.00	5%	kg
8473.21.00	Parts and accessories of the machines of heading 84.70: Of the electronic calculating machines of sub-heading 8470.10.00, 8470.21.00 or 8470.29.00	5%	kg
8473.29.00	Other	5%	kg
8473.30.00	Parts and accessories of the machines of heading 84.71	5%	kg
8473.40.00	Parts and accessories of the machines of heading 84.72	5%	kg
8473.50.00	Parts and accessories equally suitable for use with machines of two or more of the headings 8469.00.00 to 84.72	5%	kg
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.		
8474.10.00	Sorting, screening, separating or washing machines	5%	kg
8474.20.00	Crushing or grinding machines	5%	kg
	Mixing or kneading machines:		
8474.31.00	Concrete or mortar mixers	5%	kg
8474.32.00	Machines for mixing mineral substances with bitumen	5%	kg
8474.39.00	Other	5%	kg
8474.80.00	Other machinery	5%	kg
8474.90.00	Parts	5%	kg
84.75	Machines for assembling electric or electronic lamps, tubes or valves of flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.		
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8475.21.00	Machines for manufacturing or hot working glass or glassware: Machines for making optical fibres and preforms thereof	Free	kg
8475.29.00	Other	Free	kg
8475.90.00	Parts	Free	kg
84.76	Automatic beverage-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines. Automatic beverage-vending machines:		
8476.21.00	Incorporating heating or refrigerating devices	25%	kg
8476.29.00	Other	25%	kg
	Other machines:		
8476.81.00	Incorporating heating or refrigerating devices	25%	kg
8476.89.00	Other	25%	kg
8476.90.00	Parts	25%	kg
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.		
8477.10.00	Injection-moulding machines	Free	kg
8477.20.00	Extruders	Free	kg
8477.30.00	Blow moulding machines	Free	kg
8477.40.00	Vacuum moulding machines and other thermoforming machines	Free	kg
8477.51.00	Other machinery for moulding or otherwise forming: For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	Free	kg
8477.59.00	Other	Free	kg
8477.80.00	Other machinery	Free	kg
8477.90.00	Parts	Free	kg
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.		
8478.10.00	Machinery	Free	kg
8478.90.00	Parts	Free	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.		
8479.10.00	Machinery for public works, building or the like	5%	kg
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	Free	kg
8479.30.00	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	Free	kg
8479.40.00	Rope or cable-making machines	Free	kg
8479.50.00	Industrial robots, not elsewhere specified or included	Free	kg
8479.60.00	Evaporative air coolers	Free	kg
8479.81.00	Other machines and mechanical appliances: For treating metal, including electric wire coil-winders	Free	kg
8479.82.00	Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	Free	kg
8479.89.00	Other	Free	kg
8479.90.00	Parts	Free	kg
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.		
8480.10.00	Moulding boxes for metal foundry	5%	kg
8480.20.00	Mould bases	5%	kg
8480.30.00	Moulding patterns:		
8480.30.10	Of wood	10%	kg
8480.30.90	Other	5%	kg
8480.41.00	Moulds for metal or metal carbides: Injection or compression types	5%	kg
8480.49.00	Other	5%	kg
8480.50.00	Moulds for glass	5%	kg
8480.60.00	Moulds for mineral materials	5%	kg
8480.71.00	Moulds for rubber or plastics: Injection or compression types	5%	kg
8480.79.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.		
8481.10.00	Pressure-reducing valves	5%	kg
8481.20.00	Valves for oleohydraulic or pneumatic transmissions	5%	kg
8481.30.00	Check (nonreturn) valves	5%	kg
8481.40.00	Safety or relief valves	5%	kg
8481.80.00	Other appliances	5%	kg
8481.90.00	Parts	5%	kg
84.82	Ball or roller bearings.		
8482.10.00	Ball bearings	5%	kg
8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	5%	kg
8482.30.00	Spherical roller bearings	5%	kg
8482.40.00	Needle roller bearings	5%	kg
8482.50.00	Other cylindrical roller bearings	5%	kg
8482.80.00	Other, including combined ball/roller bearings	5%	kg
	Parts:		
8482.91.00	Balls, needles and rollers	5%	kg
8482.99.00	Other	5%	kg
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).		
8483.10.00	Transmission shafts (including cam shafts and crank shafts) and cranks:		
8483.10.10	For road motor vehicle engines	25%	kg
8483.10.20	For marine engines	5%	kg
8483.10.30	For aircraft engines	5%	kg
8483.10.90	Other	5%	kg
8483.20.00	Bearing housings, incorporating ball or roller bearings:		
8483.20.10	For road motor vehicle engines	25%	kg
8483.20.20	For marine engines	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8483.20.30	For aircraft engines	5%	kg
8483.20.90	Other	5%	kg
8483.30.00	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
8483.30.10	For road motor vehicle engines	25%	kg
8483.30.20	For marine engines	5%	kg
8483.30.30	For aircraft engines	5%	kg
8483.30.90	Other	5%	kg
8483.40.00	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:		
8483.40.10	For road motor vehicle engines	25%	kg
8483.40.20	For marine craft	5%	kg
8483.40.30	For aircraft engines	5%	kg
8483.40.40	Mill chain sprockets	5%	kg
8483.40.90	Other	5%	kg
8483.50.00	Flywheels and pulleys, including pulley blocks:		
8483.50.10	For road motor vehicle engines	25%	kg
8483.50.20	For marine craft	5%	kg
8483.50.30	For aircraft engines	5%	kg
8483.50.90	Other	5%	kg
8483.60.00	Clutches and shaft couplings (including universal joints):		
8483.60.10	For marine craft	5%	kg
8483.60.90	Other	5%	kg
8483.90.00	Toothed wheels, chain sprockets and other transmission elements presented separately; parts:		
8483.90.10	For road motor vehicle engines	25%	kg
8483.90.20	For marine craft	5%	kg
8483.90.30	For aircraft engines	5%	kg
8483.90.90	Other	5%	kg
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packing; mechanical seals.		
8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8484.20.00	layers of metal Mechanical seals	5%	kg
8484.90.00	Other	5%	kg
[84.85]			
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories		
8486.10.00	Machines and apparatus for the manufacture of boules or wafers	5%	kg
8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5%	kg
8486.30.00	Machines and apparatus for the manufacture of flat panel displays	5%	kg
8486.40.00	Machines and apparatus specified in Note 9 (C) to this Chapter	5%	kg
8486.90.00	Parts and accessories	5%	kg
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.		
8487.10.00	Ships' or boats' propellers and blades therefor	5%	kg
8487.90.00	Other	5%	kg

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This Chapter does not cover:
 - (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading 70.11;
 - (c) Machines and apparatus of heading 84.86;
 - (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary purposes (Chapter 90); or
 - (e) Electrically heated furniture of Chapter 94.
2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.
3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:
 - (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
 - (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

4. For the purposes of heading 85.23:

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, FLASH E² PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

6. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.
7. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).
8. For the purposes of headings 85.41 and 85.42:
 - (a) “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;
 - (b) “Electronic integrated circuits” are:
 - (i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;
 - (ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;
 - (iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

9. For the purposes of heading 85.48, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

1. Subheading 8527.12.00 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.01	Electric motors and generators (excluding generating sets).		
8501.10.00	Motors of an output not exceeding 37.5W	5%	kg and No
8501.20.00	Universal AC/DC motors of an output exceeding 37.5 W	5%	kg and No
	Other DC motors; DC generators:		
8501.31.00	Of an output not exceeding 750 W	5%	kg and No
8501.32.00	Of an output exceeding 750 W but not exceeding 75 kW	5%	kg and No
8501.33.00	Of an output exceeding 75 kW but not exceeding 375 kW	5%	kg and No
8501.34.00	Of an output exceeding 375 kW	5%	kg and No
8501.40.00	Other AC motors, single-phase	5%	kg and No
	Other AC motors, multi-phase:		
8501.51.00	Of an output not exceeding 750 W	5%	kg and No
8501.52.00	Of an output exceeding 750 W but not exceeding 75 kW	5%	kg and No
8501.53.00	Of an output exceeding 75 kW	5%	kg and No
	AC generators (alternators):		
8501.61.00	Of an output not exceeding 75 kVA	5%	kg and No
8501.62.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	kg and No
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750 kVA	5%	kg and No
8501.64.00	Of an output exceeding 750 kVA	5%	kg and No
85.02	Electric generating sets and rotary converters.		
	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11.00	Of an output not exceeding 75 kVA	5%	kg and No
8502.12.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	kg and No
8502.13.00	Of an output exceeding 375 kVA	5%	kg and No
8502.20.00	Generating sets with spark-ignition internal combustion piston engines	5%	kg and No
	Other generating sets:		
8502.31.00	Wind-powered	5%	kg and No
8502.39.00	Other	5%	kg and No
8502.40.00	Electric rotary converters	5%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8503.00.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	5%	kg
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.		
8504.10.00	Ballasts for discharge lamps or tubes	5%	kg and No
	Liquid dielectric transformers:		
8504.21.00	Having a power handling capacity not exceeding 650 kVA	5%	kg and No
8504.22.00	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	5%	kg and No
8504.23.00	Having a power handling capacity exceeding 10,000 kVA	5%	kg and No
	Other transformers:		
8504.31.00	Having a power handling capacity not exceeding 1 kVA	5%	kg and No
8504.32.00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5%	kg and No
8504.33.00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5%	kg and No
8504.34.00	Having a power handling capacity exceeding 500 kVA	5%	kg and No
8504.40.00	Static converters	5%	kg and No
8504.50.00	Other inductors	5%	kg and No
8504.90.00	Parts	5%	kg
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.		
	Permanent magnets and articles intended to become permanent magnets after magnetization :		
8505.11.00	Of metal	5%	kg
8505.19.00	Other	5%	kg
8505.20.00	Electro-magnetic couplings, clutches and brakes	5%	kg
8505.90.00	Other, including parts	5%	kg
85.06	Primary cells and primary batteries.		
8506.10.00	Manganese dioxide	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8506.30.00	Mercuric oxide	25%	kg and No
8506.40.00	Silver oxide	25%	kg and No
8506.50.00	Lithium	25%	kg and No
8506.60.00	Air-zinc	25%	kg and No
8506.80.00	Other primary cells and primary batteries.	25%	kg and No
8506.90.00	Parts	25%	kg
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).		
8507.10.00	Lead-acid, of a kind used for starting piston engines	25%	kg and No
8507.20.00	Other lead-acid accumulators	25%	kg and No
8507.30.00	Nickel-cadmium	25%	kg and No
8507.40.00	Nickel-iron	25%	kg and No
8507.80.00	Other accumulators	25%	kg and No
8507.90.00	Parts:		
8507.90.10	Lead grids; plates coated with paste	25%	kg
8507.90.90	Other parts	25%	kg
85.08	Vacuum cleaners		
	With self-contained electric motor:		
8508.11.00	Of a power not exceeding 1,500W and having a dust bag or other receptacle capacity not exceeding 20 L	25%	kg and No
8508.19.00	Other	25%	kg and No
8508.60.00	Other vacuum cleaners	25%	kg and No
8508.70.00	Parts	5%	kg
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.		
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors:		
8509.40.10	Food grinders and mixers	25%	kg and No
8509.40.20	Fruit or vegetable juice extractors	25%	kg and No
8509.80.00	Other appliances:		
8509.80.10	Blenders	25%	kg and No
8509.80.20	Floor polishers	25%	kg and No
8509.80.30	Kitchen waste disposers	25%	kg and No
8509.80.90	Other	25%	kg and No

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8509.90.00	Parts	5%	kg
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.		
8510.10.00	Shavers	25%	kg and No
8510.20.00	Hair clippers	25%	kg and No
8510.30.00	Hair-removing appliances	25%	kg and No
8510.90.00	Parts	25%	kg
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.		
8511.10.00	Sparking plugs	25%	kg and No
8511.20.00	Ignition magnetos; magneto-dynamos; magnetic flywheels	25%	kg and No
8511.30.00	Distributors; ignition coils	25%	kg
8511.40.00	Starter motors and dual purpose starter-generators	25%	kg
8511.50.00	Other generators	25%	kg
8511.80.00	Other equipment	25%	kg
8511.90.00	Parts	25%	kg
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.		
8512.10.00	Lighting or visual signalling equipment or a kind used on bicycles	5%	kg
8512.20.00	Other lighting or visual signalling equipment	25%	kg
8512.30.00	Sound signalling equipment	25%	kg
8512.40.00	Windscreen wipers, defrosters and demisters	25%	kg
8512.90.00	Parts	5%	kg
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.		
8513.10.00	Lamps	25%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8513.90.00	Parts	5%	kg
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.		
8514.10.00	Resistance heated furnaces and ovens	Free	kg
8514.20.00	Furnaces and ovens functioning by induction or dielectric loss	Free	kg
8514.30.00	Other furnaces and ovens	Free	kg
8514.40.00	Other equipment for the heat treatment of materials by induction or dielectric loss	Free	kg
8514.90.00	Parts	Free	kg
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.		
8515.11.00	Brazing or soldering machines and apparatus: Soldering irons and guns	5%	kg
8515.19.00	Other Machines and apparatus for resistance welding of metal:	5%	kg
8515.21.00	Fully or partly automatic	Free	kg
8515.29.00	Other Machines and apparatus for arc (including plasma arc) welding of metals:	Free	kg
8515.31.00	Fully or partly automatic	5%	kg
8515.39.00	Other	5%	kg
8515.80.00	Other machines and apparatus	5%	kg
8515.90.00	Parts	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45		
8516.10.00	Electric instantaneous or storage water heaters and immersion heaters:		
8516.10.10	Electric instantaneous or storage water heaters	25%	kg and No
8516.10.20	Immersion heaters	25%	kg and No
	Electric space heating apparatus and electric soil heating apparatus:		
8516.21.00	Storage heating radiators	25%	kg
8516.29.00	Other	25%	kg
	Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31.00	Hair dryers	25%	kg and No
8516.32.00	Other hair-dressing apparatus	25%	kg and No
8516.33.00	Hand-drying apparatus	25%	kg and No
8516.40.00	Electric smoothing irons	25%	kg and No
8516.50.00	Microwave ovens	25%	kg and No
	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:		
8516.60.10	Stoves and cookers	25%	kg and No
8516.60.90	Other	25%	kg and No
	Other electro-thermic appliances:		
8516.71.00	Coffee or tea makers	25%	kg and No
8516.72.00	Toasters	25%	kg and No
8516.79.00	Other	25%	kg and No
8516.80.00	Electric heating resistors	25%	kg and No
8516.90.00	Parts	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8518.30.00	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers.	25%	kg
8518.40.00	Audio-frequency electric amplifiers	25%	kg
8518.50.00	Electric sound amplifier sets	25%	kg
8518.90.00	Parts	25%	kg
85.19	Sound recording or reproducing apparatus.		
8519.20.00	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:		
8519.20.10	Coin or disc-operated record players	25%	kg and No
8519.20.90	Other	25%	kg and No
8519.30.00	Turntables (record-decks)	25%	kg and No
8519.50.00	Telephone answering machines Other apparatus:	25%	kg and No
8519.81.00	Using magnetic, optical or semiconductor media:		
8519.81.10	Transcribing machines	25%	kg and No
8519.81.20	Pocket-size cassette players	25%	kg and No
8519.81.30	Dictating machines not capable of operating without an external source of power	25%	kg and No
8519.81.40	Other magnetic tape recorders incorporating sound reproducing apparatus	25%	kg and No
8519.81.90	Other	25%	kg and No
8519.89.00	Other	25%	kg and No
[85.20]			
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.		
8521.10.00	Magnetic tape-type	25%	kg and No
8521.90.00	Other	25%	kg and No
85.22	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21.		
8522.10.00	Pick-up cartridges	5%	kg
8522.90.00	Other	5%	kg
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
	Magnetic media:		
8523.21.00	Cards incorporating a magnetic stripe:		
8523.21.10	Unrecorded	5%	kg and No
8523.21.90	Recorded	25%	kg and No
8523.29.00	Other:		
8523.29.10	Unrecorded audio tapes	5%	kg and No
8523.29.20	Recorded audio tapes	25%	kg and No
8523.29.30	Unrecorded video tapes	5%	kg and No
8523.29.40	Recorded video tapes	25%	kg and No
8523.29.50	Unrecorded magnetic discs	5%	kg and No
8523.29.60	Magnetic tapes for reproducing phenomena other than sound or image	25%	kg and No
8523.29.70	Diskettes	5%	kg and No
8523.29.90	Other	5%	kg and No
8523.40.00	Optical media:		
8523.40.10	Discs or laser reading system for reproducing phenomena other than sound or image	25%	kg and No
8523.40.20	Discs or laser reading system for reproducing phenomena other than sound only	25%	kg and No
8523.40.30	Other discs or laser reading system	25%	kg and No
8523.40.40	Audio compact discs	25%	kg and No
8523.40.50	Other compact discs	25%	kg and No
8523.40.60	Unrecorded DVD's	5%	kg and No
8523.40.70	Recorded DVD's	25%	kg and No
8523.40.90	Other	25%	kg and No
	Semi-conductor media:		
8523.51.00	Solid-state non-volatile storage devices:		
8523.51.10	USB Flash Drive	5%	kg and No
8523.51.20	Flash memory cards	5%	kg and No
8523.51.30	Other unrecorded	5%	kg and No
8523.51.70	Other recorded	25%	kg and No
8523.52.00	Smart cards	5%	kg and No
8523.59.00	Other	5%	kg and No
8523.80.00	Other:		
8523.80.10	Unrecorded	5%	kg and No
8523.80.90	Recorded	25%	kg and No
[85.24]			
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8525.50.00	Transmission apparatus	Free	kg
8525.60.00	Transmission apparatus incorporating reception apparatus	25%	kg and No
8525.80.00	Television cameras, digital cameras and video camera recorders	25%	kg and No
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.		
8526.10.00	Radar apparatus Other:	Free	kg
8526.91.00	Radio navigational aid apparatus	Free	kg
8526.92.00	Radio remote control apparatus	Free	kg
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.		
	Radio-broadcast receivers capable of operating without an external source of power:		
8527.12.00	Pocket-size radio cassette-players	25%	kg and No
8527.13.00	Other apparatus combined with sound recording or reproducing apparatus	25%	kg and No
8527.19.00	Other Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	25%	kg and No
8527.21.00	Combined with sound recording or reproducing apparatus	25%	kg and No
8527.29.00	Other Other:	25%	kg and No
8527.91.00	Combined with sound recording or reproducing apparatus	25%	kg and No
8527.92.00	Not combined with sound recording or reproducing apparatus but combined with a clock	25%	kg and No
8527.99.00	Other	25%	kg and No
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus. Cathode-ray tube monitors:		

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8528.41.00	Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%	kg and No
8528.49.00	Other	25%	kg and No
8528.51.00	Other monitors: Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%	kg and No
8528.59.00	Other:		
8528.59.10	Monitors incorporation television reception apparatus	25%	kg and No
8528.59.90	Other	25%	kg and No
8528.61.00	Projectors: Of a kind solely or principally used in an automatic data processing system of heading 84.71	5%	kg and No
8528.69.00	Other	25%	kg and No
8528.71.00	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: Not designed to incorporate a video display or screen	25%	kg and No
8528.72.00	Other, colour	25%	kg and No
8528.73.00	Other, black and white or other monochrome	25%	kg and No
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.		
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Free	kg
8529.90.00	Other	Free	kg
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).		
8530.10.00	Equipment for railways or tramways	Free	kg
8530.80.00	Other equipment	Free	kg
8530.90.00	Parts	Free	kg
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.		
8531.10.00	Burglar or fire alarms and similar apparatus	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	5%	kg
8531.80.00	Other apparatus:		
8531.80.10	Electrical sound or visual signalling apparatus	25%	kg
8531.80.90	Other	5%	kg
8531.90.00	Parts	5%	kg
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).		
8532.10.00	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	5%	kg
	Other fixed capacitors:		
8532.21.00	Tantalum	5%	kg
8532.22.00	Aluminium electrolytic	5%	kg
8532.23.00	Ceramic dielectric, single layer	5%	kg
8532.24.00	Ceramic dielectric, multiplayer	5%	kg
8532.25.00	Dielectric of paper or plastics	5%	kg
8532.29.00	Other	5%	kg
8532.30.00	Variable or adjustable (pre-set) capacitors	5%	kg
8532.90.00	Parts	5%	kg
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.		
8533.10.00	Fixed carbon resistors, composition or film types	5%	kg
	Other fixed resistors:		
8533.21.00	For a power handling capacity not exceeding 20W	5%	kg
8533.29.00	Other	5%	kg
	Wirewound variable resistors, including rheostats and potentiometers:		
8533.31.00	For a power handling capacity not exceeding 20W	5%	kg
8533.39.00	Other	5%	kg
8533.40.00	Other variable resistors, including rheostats and potentiometers	5%	kg
8533.90.00	Parts	5%	kg
8534.00.00	Printed circuits.	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.35 8535.10.00 8535.21.00 8535.29.00 8535.30.00 8535.40.00 8535.90.00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors junction boxes), for a voltage exceeding 1,000 volts. Fuses Automatic circuit breakers: For a voltage of less than 72.5 kV Other Isolating switches and make-and-break switches Lightning arresters, voltage limiters and surge suppressors Other	 5% 5% 5% 5% 5% 5%	 kg kg kg kg kg kg
85.36 8536.10.00 8536.20.00 8536.30.00 8536.41.00 8536.49.00 8536.50.00 8536.61.00 8536.69.00 8536.70.00 8536.70.10 8536.70.20 8536.70.90 8536.90.00	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables. Fuses Automatic circuit breakers Other apparatus for protecting electrical circuits Relays: For a voltage not exceeding 60V Other Other switches Lamp-holders, plugs and sockets: Lamp-holders Other Connectors for optical fibres, optical fibre bundles or cables: Of plastic Of copper Of other material Other apparatus	 5% 5% 5% 5% 5% 5% 5% 5% 5% 5%	 kg kg kg kg kg kg kg kg kg kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.		
8537.10.00	For a voltage not exceeding 1,000 V	10%	kg
8537.20.00	For a voltage exceeding 1,000 V	10%	kg
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.		
8538.10.00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37 not equipped with their apparatus	15%	kg
8538.90.00	Other	5%	kg
85.39	Electrical filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.		
8539.10.00	Sealed beam lamp units Other filament lamps, excluding ultra-violet or infra-red lamps:	25%	kg
8539.21.00	Tungsten halogen	25%	kg
8539.22.00	Other, of a power not exceeding 200 W and for a voltage exceeding 100V	25%	kg
8539.29.00	Other Discharge lamps, other than ultra-violet lamps:	25%	kg
8539.31.00	Fluorescent, hot cathode	25%	kg
8539.32.00	Mercury or sodium vapour lamps; metal halide lamps	25%	kg
8539.39.00	Other Ultra-violet or infra-red lamps ; arc-lamps:	25%	kg
8539.41.00	Arc-lamps	5%	kg
8539.49.00	Other	5%	kg
8539.90.00	Parts	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8541.40.00	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5%	kg
8541.50.00	Other semiconductor devices	5%	kg
8541.60.00	Mounted piezo-electric crystals	5%	kg
8541.90.00	Parts	5%	kg
85.42	Electronic integrated circuits.		
8542.30.00	Electronic integrated circuits:		
8542.31.00	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clocks and timing circuits, or other circuits	5%	kg
8542.32.00	Memories	5%	kg
8542.33.00	Amplifiers	5%	kg
8542.39.00	Other	5%	kg
8542.90.00	Parts	5%	kg
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.		
8543.10.00	Particle accelerators	5%	kg
8543.20.00	Signal generators	5%	kg
8543.30.00	Machines and apparatus for electroplating, electrolysis or electrophoresis	5%	kg
8543.70.00	Other machines and apparatus:		
8543.70.10	Proximity cards and tags	5%	kg
8543.70.20	Sound mixing units (equalizers) for domestic use	25%	kg
8543.70.90	Other	5%	kg
8543.90.00	Parts	5%	kg
85.44	Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.		
	Winding wire:		
8544.11.00	Of copper:		
8544.11.10	Enamelled or plastic insulated	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
8544.11.90	Other	5%	kg
8544.19.00	Other	5%	kg
8544.20.00	Co-axial cable and other co-axial electric conductors	5%	kg
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	kg
	Other electric conductors, for a voltage not exceeding 1000 V:		
8544.42.00	Fitted with connectors	5%	kg
8544.49.00	Other:		
8544.49.10	Plastic-insulated copper conductors of a size exceeding 0.5 mm ²	15%	kg
8544.49.20	Telephone drop wire or station wire	15%	kg
8544.49.90	Other	5%	kg
8544.60.00	Other electric conductors, for a voltage exceeding 1,000 V:		
8544.60.10	Plastic-insulated copper conductors of a size exceeding 0.5 mm ²	15%	kg
8544.60.90	Other	5%	kg
8544.70.00	Optical fibre cables	5%	kg
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.		
	Electrodes:		
8545.11.00	Of a kind used for furnaces	5%	kg
8545.19.00	Other	5%	kg
8545.20.00	Brushes	5%	kg
8545.90.00	Other	5%	kg
85.46	Electrical insulators of any material.		
8546.10.00	Of glass	5%	kg
8546.20.00	Of ceramics	5%	kg
8546.90.00	Other	5%	kg

HEADING	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.		
8547.10.00	Insulating fittings of ceramics	5%	kg
8547.20.00	Insulating fittings of plastics	5%	kg
8547.90.00	Other	5%	kg
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.		
8548.10.00	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	5%	kg
8548.90.00	Other	5%	kg