

No. 69 of 2022.

*Customs Tariff (Amendment) Act 2022.*

Certified on :



No. 69 of 2022.

*Customs Tariff (Amendment) Act 2022.*

**ARRANGEMENT OF SECTIONS.**

1. Rates of Import Duty and Classification (Amendment of Schedule 1).
2. Rates of Export Duty and Classification (Amendment of Schedule 2).



No. 69 of 2022.

AN ACT

entitled

***Customs Tariff (Amendment) Act 2022,***

Being an Act to amend the *Customs Tariff Act 1990*,

MADE by the National Parliament to come into operation on 1 January 2022.

**1. RATES OF IMPORT DUTY AND CLASSIFICATION (AMENDMENT OF SCHEDULE 1).**

Schedule 1 of the Principal Act is amended by repealing the tariff item, description of goods and the rates of import duty shown in the following and replacing them with the tariff item, description and rate of import duty shown below:

**“TABLE OF CONTENT.**

**SECTION III.**

**ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES.**

15. Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

**SECTION IV.**

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY.**

**Notes.**

16. Preparations of meat, of fish, crustaceans, molluscs or other aquatic invertebrates, or of insects.

24. Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.

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**SECTION XX.**

**MISCELLANEOUS MANUFACTURED ARTICLES.**

94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.

**CODES AND DESCRIPTIONS.**

**CHAPTER 2.**

**MEAT AND EDIBLE MEAT OFFAL.**

**Notes.**

1. This Chapter does not cover -
  - (b) Edible, non-living insects (Heading 04.10); or
  - (c) Guts, bladders or stomachs of animals (Heading 05.04) or animal blood (Heading 05.11 or 30.02); or
  - (d) Animal fat, other than products of Heading 02.09 (Chapter 15).

**CHAPTER 3.**

**FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES.**

**Notes.**

3. Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (Heading 03.09).

| Code       | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|-------------------------------|------|---------|
| 0302.3     | - Tunas, (of the genus <i>Thunnus</i> ), skipjack tuna ( <i>stripe-bellied bonito</i> ) ( <i>Katsuwonus pelamis</i> ), excluding edible fish offal of subHeadings 0302.91 to 0302.99: | 3%                            | kg   | P&R     |
| 0302.33.00 | - Skipjack tuna ( <i>stripe-bellied bonito</i> ) ( <i>Katsuwonus pelamis</i> )  | 15%                           | kg   | P&R     |
| 0302.55.00 | - Alaska Pollack ( <i>Theragra chalcogramma</i> )   | 15%                           | kg   | P&R     |
| 0303.4     | - Tunas (of the genus <i>Thunnus</i> ), skipjack tuna ( <i>stripe-bellied bonito</i> ) ( <i>Katsuwonus pelamis</i> ), excluding edible fish offal of Subheadings 0303.91 to 0303.99:  | -                             | -    | -       |
| 0303.67.00 | - Alaska Pollack ( <i>Theragra chalcogramma</i> )   | 15%                           | kg   | P&R     |

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| Code       |   | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|--|-------------------------------|------|---------|
| 0304.75.00 | - | Alaska Pollack ( <i>Theragra chalcogramma</i> )  | 15%                           | kg   | P&R     |
| 0304.87.00 | - | Tunas (of the genus <i>Thunnus</i> ), skipjack tuna ( <i>stripe-bellied bonito</i> ) ( <i>Katsuwonus pelamis</i> )   | 15%                           | kg   | P&R     |
| 0304.94.00 | - | Alaska Pollack ( <i>Theragra chalcogramma</i> )  | 15%                           | kg   | P&R     |
| 0304.95.00 | - | Fish of the families Bregmacerotidae, <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack ( <i>Theragra chalcogramma</i> )   | 15%                           | kg   | P&R     |
| 03.05      | - | <b>FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS</b>  | -                             | -    | -       |
| 0306.19.00 | - | Other  | 15%                           | kg   | P&R     |
| 0306.39.00 | - | Other  | 15%                           | kg   | P&R     |
| 0306.99.00 | - | Other  | 15%                           | kg   | P&R     |
| 03.07      | - | <b>MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS</b>  | -                             | -    | -       |
| 0307.9     | - | Other  | -                             | -    | -       |
| 0307.99.00 | - | Other  | 15%                           | kg   | P&R     |
| 03.08      | - | <b>AQUATIC INVERTEBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED AQUATIC INVERTERBRATES OTHER THAN CRUSTACEANS AND MOLLUSCS, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS</b> | -                             | -    | -       |
| 03.09      | - | <b>FLOURS, MEALS AND PELLETS OF FISH, CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTABRATES, FIT FOR HUMAN CONSUMPTION</b>   | -                             | -    | -       |
| 0309.10.00 | - | Of fish  | 15%                           | kg   | P&R     |
| 0309.90.00 | - | Other  | 15%                           | kg   | P&R     |

**CHAPTER 4.**

**DAIRY PRODUCE; BIRDS' EGG; NATURAL HONEY; EDIBLE PRODUCTS  
OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED.**

**Notes.**

2. For the purposes of Heading 04.03, yogurt may be concentrated or flavoured may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.
3. For the purposes of Heading 04.05 -
  - (a) the term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milk fat content of 80% or more but not more than 95% by weight, a maximum milk solids-not-fat content of 2% by weight and a maximum water content of 16% by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria; and
  - (b) the expression "diary spreads" means a spreadable emulsion of the water-in-oil type, containing milk fat as the only fat in the product, with a milk fat content of 39% or more but less than 80% by weight.
4. Products obtained by the concentration of whey and with the addition of milk or milk fat are to be classified as cheese in Heading 04.06 provided that they have the three following characteristics:
  - (a) a milk fat content, by weight of the dry matter, of 5% or more; and
  - (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and
  - (c) they are moulded or capable of being moulded.
5. This Chapter does not cover -
  - (a) Non-living insect, unfit for human consumption (Heading 05.11); and
  - (b) products obtained from whey, containing by weight than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (Heading 17.02); and
  - (c) products obtained from milk by replacing one or more of its natural constituents (for example, butyric fats) by another substance (for example, oleic fats) (Heading 19.01 or 21.06); or
  - (d) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter (Heading 35.02) or globulins (Heading 35.04).
6. For the purpose of Heading 04.10, the term "insects" means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

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| Code       | Description of Goods |  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|----------------------|--|-------------------------------|------|---------|
| 04.03      | -                    | YOGURT; BUTTERMILK, CURDLED MILK AND CREAM, KEPHIR AND OTHER FERMENTED OR ACIDIFIED MILK AND CREAM, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED OR CONTAINING ADDED FRUIT, NUTS OR COCOA | -                             | -    | -       |
| 0403.20.00 | -                    | Yogurt   | 25%                           | Kg   | -       |
| 04.10      | -                    | INSECTS AND OTHER EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED  | -                             | -    | -       |
| 0410.10.00 | -                    | Insects  | 10%                           | Kg   | P&R     |
| 0410.90.00 | -                    | Other  | 10%                           | Kg   | P&R     |

**CHAPTER 7.**

**EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS.**

**Notes.**

5. Heading 07.11 applies to vegetables which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

| Code       | Description of Goods |   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|----------------------|---|-------------------------------|------|---------|
| 0704.10.00 | -                    | Cauliflowers and broccoli   | -                             | -    | -       |
| 0709.52.00 | -                    | Mushrooms of the genus <i>Boletus</i>   | 40%                           | Kg   | -       |
| 0709.53.00 | -                    | Mushrooms of the genus <i>Cantharellus</i>  | 40%                           | -    | -       |
| 0709.54.00 | -                    | Shiitake ( <i>Lentinus edodes</i> )   | 40%                           | Kg   | -       |
| 0709.55.00 | -                    | Matsutake ( <i>tricholoma matsutake</i> , <i>Tricholoma magnivelare</i> , <i>Tricholoma anatolicum</i> , <i>Tricholoma dulciolens</i> , <i>Tricholoma caligatum</i> ) | 40%                           | Kg   | -       |
| 0709.56.00 | -                    | Truffles ( <i>Tuber spp.</i> )  | 40%                           | Kg   | -       |
| 07.11      | -                    | VEGETABLES PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION  | -                             | -    | -       |
| 0712.34.00 | -                    | Shiitake ( <i>Lentinus edodes</i> )   | 15%                           | Kg   | -       |

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**CHAPTER 8.**

**EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS.**

**Notes.**

4. Heading 08.12 applies to fruit and nuts which have been treated solely to ensure their provisional preservation during transport or storage prior to use (for example, by sulphur dioxide gas, in brine, in sulphur water or other preservative solutions), provided they remain unsuitable for immediate consumption in that state.

| Code       | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|-------------------------------|------|---------|
| 0802.9     | - Other   | -                             | -    | -       |
| 0802.91.00 | - Pine nuts, in shell   | 25%                           | Kg   | -       |
| 0802.92.00 | - Pine nuts, shelled  | 25%                           | -    | -       |
| 0802.99.00 | - Other   | 25%                           | Kg   | -       |
| 0802.99.10 | - Betel nuts  | 25%                           | Kg   | P&R     |
| 0802.99.90 | - Other   | 25%                           | Kg   | -       |
| 0805.40.00 | - Grapefruit and pomelos  | 40%                           | Kg   | -       |
| 08.12      | - FRUIT AND NUTS PROVISIONALLY PRESERVED BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION | -                             | -    | -       |

**CHAPTER 10.**

**CEREALS.**

**Notes.**

1. The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06. Similarly, quinoa from which the pericarp has been wholly or partly removed in order to separate the saponin, but which has not undergone any other processes, remains classified in heading 10.08

| Code       | Description of Goods                     | Rates of Duty as of 01/01/22 | Unit | Remarks |
|------------|--|------------------------------|------|---------|
| 1211.60.00 | Bark of African Cherry (Prunus Africana) | Free                         | Kg   |         |



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**CHAPTER 15.**

**ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;  
PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES.**

**Notes.**

1. For the purposes of subheading 1509.30, virgin olive oil has a free acidity expressed as oleic acid not exceeding 2.0g/100g and be distinguished from the other virgin olive oil categories according to the characteristics indicated in the Codex Alimentarius Standard 33-1981.
2. For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

| Code          | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|---------------|---|-------------------------------|------|---------|
| <b>1509.2</b> | - <b>Extra virgin olive oil</b>   |                               |      |         |
| 1509.20.10    | - Packed in containers of 150 kg or less or 166 litres or less  | 10%                           | lit  |         |
| 1509.20.90    | - Other   | Free                          |      |         |
| <b>1509.3</b> | - <b>Virgin olive oil</b>   |                               |      |         |
| 1509.30.10    | - Packed in containers of 150 kg or less or 166 litres or less  | 10%                           | lit  |         |
| 1509.30.90    | - Other   | Free                          |      |         |
| <b>1509.4</b> | - <b>Other virgin olive oils</b>  |                               |      |         |
| 1509.40.10    | - Packed in containers of 150 kg or less or 166 litres or less  | 10%                           | lit  |         |
| 1509.40.90    | - Other   | Free                          |      |         |
| <b>1510.1</b> | - <b>Crude olive pomade oil</b>   |                               |      |         |
| 1510.10.10    | - Packed in containers 150 kg or less or 166 litres or less   | 10%                           | lit  |         |
| 1510.10.90    | - Other   | Free                          | lit  |         |
| <b>1510.9</b> | - <b>Other</b>  |                               |      |         |
| 1510.90.10    | - Packed in containers 150 kg or less or 166 litres or less   | 10%                           | lit  |         |
| <b>15.15</b>  | <b>OTHER FIXED VEGETABLE OR MICROBIAL FATS AND OILS (INCLUDING JOJOBA OIL) AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED</b> |                               |      |         |
| <b>1515.6</b> | - <b>Microbial fats and oils and their fractions</b>  |                               |      |         |
| 1515.60.10    | - Packed in containers 150 kg or less or 166 litres or less   | 10%                           | lit  |         |
| 1515.60.90    | - Other   | Free                          | lit  |         |

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|            |   |   |      |     |  |
|------------|---|---|------|-----|--|
| 15.16      |   | <b>ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED</b>  |      |     |  |
| 1516.3     | - | <b>Microbial fats and oils and their fractions</b>  |      |     |  |
| 1516.30.10 | - | Packed in containers 150 kg or less or 166 litres or less   | 25%  | lit |  |
| 1516.30.90 | - | Other   | Free | lit |  |
| 15.17      |   | <b>MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL, VEGETABLE OR MICROBIAL FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF HEADING 15.16</b>  |      |     |  |
| 1518.00.00 |   | <b>Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised, by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal, vegetables or microbial fats or oils of fractions of different fats or oils of this Chapter, not elsewhere specified or included</b> | 25%  | Kg  |  |

**CHAPTER 16.**

**PREPARATIONS OF MEAT, OF FISH, CRUSTACEANS, MOLLUSCS  
OR OTHER AQUATIC INVERTEBRATES, OR OF INSECTS.**

**Notes.**

1. This chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, as well as insects, prepared or preserved by the processes specified in (Chapter 2 or 3), Note 6 to (Chapter 4) or Heading 05.04.
2. Food preparations fall in this chapter provided that they contain more than 20% by weight of sausage, meat, meat offal, blood, insects fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the Heading of (Chapter 16) corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of Heading 19.02 or to the preparations of Heading 21.03 or 21.04.

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**Notes.**

1. For the purposes of Subheading 1602.10.00, the expression "homogenised preparations" means preparations of meat, meat offal, blood or insects, finely homogenised, put up for retail sale as food suitable for infants or young children or for dietetic purposes, in containers of a net weight content not exceeding 250g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat, meat offal or insects. This subheading takes precedence over all other subheadings of Heading 16.02.

| Code       | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|-------------------------------|------|---------|
| 1601.00.00 | - Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products | 15%                           | Kg   | P&R     |
| 16.02      | - OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL, BLOOD OR INSECTS  | -                             | -    | -       |
| 1604.14    | - Tunas, skipjack tuna and bonito ( <i>Sarda spp.</i> )   | 15%                           | Kg   | -       |

**CHAPTER 18.**

**COCOA AND COCOA PREPARATIONS.**

**Notes.**

1. This chapter does not cover -
  - (a) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); and
  - (b) Preparations of Headings 04.03, 19.01, 19.02, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

**CHAPTER 19.**

**PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS.**

**Notes.**

1. (a) Except in the case of stuffed products of Heading 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, of any combination thereof (Chapter 16);

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**CHAPTER 20.**

**PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS.**

**Notes.**

1. (b) Vegetable fats and oils (Chapter 15); or
- (c) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, insects, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or
- (d) Bakers' wares and other products of Heading 19.05; or
- (e) Homogenised composite food preparations of Heading 21.04.

| Code       | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|--|-------------------------------|------|---------|
| 2008.93.00 | -<br>Cranberries ( <i>Vaccinium macrocarpon</i> ,<br><i>Vaccinium oxycocos</i> ); lingonberries<br>( <i>Vaccinium vitis idaea</i> )  | 15%                           | Kg   |         |
| 20.09      | -<br><b>FRUIT OR NUT JUICES (INCLUDING GRAPE MUST AND COCONUT WATER) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER</b> | -                             | -    | -       |
| 2009.2     | -<br><b>Grapefruit juice; pomelo juice:</b>  | -                             | -    | -       |
| 2009.8     | -<br><b>Juice of any other single fruit, nut or vegetable:</b>   | -                             | -    | -       |
| 2009.81.00 | -<br>Cranberries ( <i>Vaccinium macrocarpon</i> ,<br><i>Vaccinium oxycocos</i> ) juice; lingonberry<br>( <i>Vaccinium vitis idaea</i> ) juice  | 15%                           | Kg   |         |

**CHAPTER 21.**

**MISCELLANEOUS EDIBLE PREPARATIONS.**

**Notes.**

1. This chapter does not cover -
  - (f) Products of Heading 24.04;
  - (g) Yeast put up as a medicament or other products of Heading 30.03 or 30.04; or
  - (h) Prepared enzymes of Heading 35.07.

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**CHAPTER 22.**

**BEVERAGES, SPIRITS AND VINEGAR.**

| <b>Code</b> | <b>Description of Goods</b>   | <b>Rate of Duty as of 01/01/2022</b> | <b>Unit</b> | <b>Remarks</b> |
|-------------|---|--------------------------------------|-------------|----------------|
| 22.02       | - WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT, NUT OR VEGETABLE JUICES OF HEADING 20.09 | -                                    | -           | -              |

**CHAPTER 23.**

**RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER.**

| <b>Code</b> | <b>Description of Goods</b>  | <b>Rate of Duty as of 01/01/2022</b> | <b>Unit</b> | <b>Remarks</b> |
|-------------|--|--------------------------------------|-------------|----------------|
| 23.06       | - OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE OR MICROBIAL FATS OR OILS, OTHER THAN THOSE OF HEADING 23.04 OR 23.05 | -                                    | -           | -              |

**CHAPTER 24.**

**TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY.**

**Notes.**

2. Any products classifiable in Heading 24.04 and any other heading of the chapter are to be classified in Heading 24.04.
3. For the purposes of Heading 24.04, the expression "inhalation without combustion" means inhalation through heated delivery or other means, without combustion.

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| Code       | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|--|-------------------------------|------|---------|
| 24.04      | - PRODUCTS CONTAINING TOBACCO, RECONSTITUTED TOBACCO, NICOTINE, OR TOBACCO OR NICOTINE SUBSTITUTES, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY | -                             | -    | -       |
| 2404.1     | - Products intended for inhalation without combustion:   | -                             | -    | -       |
| 2404.11    | - Containing tobacco or reconstituted tobacco  | -                             | -    | -       |
| 2404.11.10 | - Tobacco sticks specifically designed for use in e-cigarettes   | K100/Kg                       | Kg   | -       |
| 2404.11.90 | - Other  | K100/Kg                       | Kg   | -       |
| 2404.12    | - Other, containing nicotine   | -                             | -    | -       |
| 2404.12.10 | - E-liquid   | 15%                           | Lt   | -       |
| 2404.12.90 | - Other  | 15%                           | Lt   | -       |
| 2404.19    | - Other  | -                             | -    | -       |
| 2404.19.10 | - E-liquid, non-nicotine   | 10%                           | Lt   | -       |
| 2404.19.90 | - Other  | 10%                           | Lt   | -       |
| 2404.9     | - Other:   | -                             | -    | -       |
| 2404.91    | - For oral application;  | -                             | -    | -       |
| 2404.91.10 | - Nicotine pouches without tobacco   | 10%                           | No   |         |
| 2404.91.20 | - Non-nicotine pouches with tobacco (Snus & the like)  | 15%                           | No   |         |
| 2404.91.30 | - Nicotine lozenges and the like, without tobacco  | 10%                           | No   |         |
| 2404.91.40 | - Nicotine lozenges and the like, with tobacco   | 15%                           | No   |         |
| 2404.91.90 | - Other  | 10%                           | No   |         |
| 2404.92.00 | - For transdermal application  | 10%                           | No   | P&R     |
| 2404.99.00 | - Other  | 10%                           | No   | P&R     |

**CHAPTER 25.**

**SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT.**

**Notes.**

2. (e) Dolomite ramming mix (Heading 38.16); or
- (f) Setts, curb stones or flagstones (Heading 68.01); mosaic cubes or the like (Heading 68.02); roofing; facing or damp course slates (Heading 68.03); or
- (g) Precious or semi-precious stones (Heading 71.02 or 71.03); or
- (h) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of Heading 38.24; optical elements of sodium chloride or of magnesium oxide (Heading 90.01); or
- (i) Billiard chalks (Heading 95.04); or
- (j) Writing or drawing chalks or tailors' chalks (Heading 96.09); or
- (k) Writing or drawing chalks or tailor's chalk (heading 96.09).

*Customs Tariff (Amendment)*

| Code  | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|-------|---|-------------------------------|------|---------|
| 25.18 | - DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE | -                             | -    | -       |

**CHAPTER 27.**

**MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;  
BITUMINOUS SUBSTANCES; MINERAL WAXES.**

**Subheading Notes.**

5. For the purposes of the subheadings of Heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

**SECTION VI.**

**PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES.**

**Notes.**

4. Where a product answers to a description in one or more of the headings in Section VI by virtue of being described by name or function and also to Heading 38.27, then it is classifiable in a heading that references the product by name or function and not under Heading 38.27.

**CHAPTER 28.**

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

| Code       | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|--|-------------------------------|------|---------|
| 2844.4     | - Radioactive elements and isotopes and compounds other than those of Subheading 2844.10.00; 2844.20.00 or 2844.30.00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | -                             | -    | -       |
| 2844.41.00 | - Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds  | Free                          | Kg   | -       |

**Customs Tariff (Amendment)**

|            |   |  |      |    |   |
|------------|---|--|------|----|---|
| 2844.42.00 | - | Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, plutonium-210, radium-223, uranium-230, or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixture containing these elements or compounds | Free | Kg | - |
| 2844.43.00 | - | Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds   | Free | Kg | - |
| 2844.44.00 | - | Radioactive residues   | Free | Kg | - |
| 2845.10.00 | - | Heavy water (deuterium oxide)  | Free | Kg | - |
| 2845.20.00 | - | Boron enriched in boron-10 and its compounds   | Free | Kg | - |
| 2845.30.00 | - | Lithium enriched in lithium-6 and its compounds  | Free | Kg | - |
| 2845.40.00 | - | Helium-3   | Free | Kg | - |

**CHAPTER 29.**

**ORGANIC CHEMICALS.**

**Notes.**

4. In Headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitro sated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitro halogenated, nitro sulphonated or nitrosulpho-halogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of Heading 29.

For the purposes of Headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function", the characteristic organic oxygen-containing group of those respective headings, is restricted to the oxygen-functions referred to in Headings 29.05 to 29.20.

| Code       | Description of Goods | Rate of Duty as of 01/01/2022   | Unit | Remarks |   |
|------------|----------------------|---|------|---------|---|
| 2903.4     | -                    | Saturated fluorinated derivatives of acyclic hydrocarbons   | -    | -       |   |
| 2903.41.00 | -                    | Trifluoromethane (HFC-23)   | Free | Kg      | - |
| 2903.42.00 | -                    | Difluoromethane (HFC-32)  | Free | Kg      | - |
| 2903.43.00 | -                    | Fluoromethane (HFC-41), 1, 2-Difluoroethane (HFC-152) and 1, 1-Difluoroethane (HFC-152a)              | Free | Kg      | - |
| 2903.44.00 | -                    | Pentafluoroethane (HFC-125), 1, 1, 1-trifluoroethane (HFC-143a) and 1, 1, 2-trifluoroethane (HFC-143) | Free | Kg      | - |



**Customs Tariff (Amendment)**

|               |   |   |                                      |             |                |
|---------------|---|---|--------------------------------------|-------------|----------------|
| 2903.45.00    | - | 1, 1, 1, 2-Tetrafluoroethane (HFC-134a) and 1, 1, 2, 2-tetrafluoroethane (HFC-134)  | Free                                 | Kg          | -              |
| 2903.46.00    | - | 1, 1, 1, 2, 3, 3, 3-Heptafluoropropane (HFC-227ea), 1, 1, 1, 2, 2, 3-hexafluoropropane (HFC-236cb), 1, 1, 1, 2, 3, 3-hexafluoropropane (HFC-236ea) and 1, 1, 1, 3, 3, 3-hexafluoropropane (HFC-236fa)   | Free                                 | Kg          | -              |
| 2903.47.00    | - | 1, 1, 1, 3, 3-Pentafluoropropane (HFC-245fa) and 1, 1, 2, 2, 3-pentafluoropropane (HFC-245ca)   | Free                                 | Kg          | -              |
| 2903.48.00    | - | 1, 1, 1, 3, 3-Pentafluorobutane (HFC-365mfc) and 1, 1, 1, 2, 2, 3, 4, 5, 5, 5-decafluoropentane (HFC-43-10mee)  | Free                                 | Kg          | -              |
| 2903.49.00    | - | Other   | Free                                 | Kg          | -              |
| <b>2903.5</b> | - | <b>Unsaturated fluorinated derivatives of acyclic hydrocarbons:</b>   | -                                    | -           | -              |
| 2903.51.00    | - | 2, 3, 3, 3-Tetrafluoropropene (HFO-1234yf), 1, 3, 3, 3-tetrafluoropropene (HFO-1234ze) and (Z)-1, 1, 1, 4, 4, 4-hexafluoro-2-butane (HFO-1336mzz)   | Free                                 | Kg          | -              |
| 2903.59.00    | - | Other   | Free                                 | Kg          | -              |
| <b>2903.6</b> | - | <b>Brominated or iodinated derivatives of acyclic hydrocarbons:</b>   | -                                    | -           | -              |
| 2903.61.00    | - | Methyl bromide (bromomethane)   | Free                                 | Kg          | -              |
| 2903.62.00    | - | Ethylene dibromide (ISO) (1, 2-dibromoethane)   | Free                                 | Kg          | -              |
| 2903.69.00    | - | Other   | Free                                 | Kg          | -              |
| 2903.71.00    | - | Chlorodifluoromethane (HCFC-22)   | Free                                 | Kg          | -              |
| 2903.72.00    | - | Dichlorotrifluoroethane (HCFC-123)  | Free                                 | Kg          | -              |
| 2903.73.00    | - | Dichlorofluoroethane (HCFC-141, 141b)   | Free                                 | Kg          | -              |
| 2903.74.00    | - | Chlorodifluoroethane (HCFC-142, 142b)   | Free                                 | Kg          | -              |
| 2903.75.00    | - | Dichloropentafluoropropane (HCFC-225, 225ca, 225cb)   | Free                                 | Kg          | -              |
| <b>Code</b>   |   | <b>Description of Goods</b>   | <b>Rate of Duty as of 01/01/2022</b> | <b>Unit</b> | <b>Remarks</b> |
| 2903.76.00    | - | Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)  | Free                                 | Kg          | -              |
| <b>29.09</b>  | - | <b>ETHERS, ETHERALCOHOLS, ETHERSPHENOLS, ETHERALCOHOLPHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, ACETAL AND HEMIACETAL PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), &amp; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES</b> | -                                    | -           | -              |

*Customs Tariff (Amendment)*

|             |   |   |                                      |             |                |
|-------------|---|---|--------------------------------------|-------------|----------------|
| 29.30       | - | <b>ORGANOSULPHUR COMPOUNDS</b>  | -                                    | -           | -              |
| 2930.10.00  | - | 2- (N, N-Dimethylamino) ethanethiol   | Free                                 | Kg          | -              |
| 29.31       | - | <b>OTHER ORGANO-INORGANIC COMPOUNDS</b>   | -                                    | -           | -              |
| 2931.4      | - | <b>Non-halogenated organo-phosphorous derivatives:</b>  | -                                    | -           | -              |
| 2931.41.00  | - | Dimethyl methylphosphonate  | Free                                 | Kg          | -              |
| 2931.42.00  | - | Dimethyl propylphosphonate  | Free                                 | Kg          | -              |
| 2931.43.00  | - | Diethyl ethylphosphonate  | Free                                 | Kg          | -              |
| 2931.44.00  | - | Methylphosphonic acid   | Free                                 | Kg          | -              |
| 2931.45.00  | - | Salt of methylphosphonic acid and (aminoiminomethyl) urea (1:1)   | Free                                 | Kg          | -              |
| 2931.46.00  | - | 2, 4, 6-Tripropyl-1, 3, 5, 2, 4, 6-trioxatriphosphinane 2, 4, 6-trioxide  | Free                                 | Kg          | -              |
| 2931.47.00  | - | (5-Ethyl-2-methyl-2-oxido-1, 3, 2-dioxaphosphinan-5-yl) methyl methylphosphonate  | Free                                 | Kg          | -              |
| 2931.48.00  | - | 3, 9-Dimethyl-2, 4, 8, 10-tetraoxa-3, 9-diphosphaspiro [5.5] undecane 3, 9-dioxide  | Free                                 | Kg          | -              |
| 2931.49.00  | - | Other   | Free                                 | Kg          | -              |
| 2931.5      | - | <b>Halogenated organo-phosphorous derivatives:</b>  | -                                    | -           | -              |
| 2931.51.00  | - | Methylphosphonic dichloride   | Free                                 | Kg          | -              |
| 2931.52.00  | - | Propylphosphonic dichloride   | Free                                 | Kg          | -              |
| 2931.53.00  | - | O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl) phenyl] methylphosphonothionate   | Free                                 | Kg          | -              |
| 2931.54.00  | - | Trichlorfon (ISO)   | Free                                 | Kg          | -              |
| 2931.59.00  | - | Other   | Free                                 | Kg          | -              |
| 2931.90.00  | - | <b>Other</b>  | -                                    | -           | -              |
| 2932.96.00  | - | Carbofuran (ISO)  | Free                                 | Kg          | -              |
| <b>Code</b> |   | <b>Description of Goods</b>   | <b>Rate of Duty as of 01/01/2022</b> | <b>Unit</b> | <b>Remarks</b> |
| 2933.33.00  | - | Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), carfentanil (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN), remifentanil (INN) and trimeperidine (INN); salts thereof | Free                                 | Kg          | -              |

*Customs Tariff (Amendment)*

|            |   |  |      |    |   |
|------------|---|--|------|----|---|
| 2933.34.00 | - | Other fentanyl and their derivatives   | -    | -  | - |
| 2933.35.00 | - | 3-Quinuclidinol  | Free | Kg | - |
| 2933.36.00 | - | 4-Anilino-N-phenethylpiperidine (ANPP)   | Free | Kg | - |
| 2933.37.00 | - | N-Phenethyl-4-piperidone (NPP)   | Free | Kg | - |
| 2934.92.00 | - | Other fentanyl and their derivatives   | Free | Kg | - |
| 2936.24.00 | - | D- or DL-Pantothenic acid (Vitamin B5) and its derivatives                           | Free | Kg | - |
| 2939.4     | - | <b>Alkaloids of ephedra and their derivatives; salts thereof:</b>                    | -    | -  | - |
| 2939.45.00 | - | Levomethamphetamine, methamphetamine (INN), methamphetamine racemate and their salts | Free | Kg | - |
| 2939.72.00 | - | Cocaine, ecgonine; salts, esters and other derivatives thereof                       | Free | Kg | - |

**CHAPTER 30.**

**PHARMACEUTICAL PRODUCTS.**

**Notes.**

1. This chapter does not cover -
  - (b) Products, such as tablets, chewing gum or patches (transdermal systems), containing nicotine and intended to assist tobacco use cessation (Heading 24.04);
  - (ij) Diagnostic reagents of Heading 38.22.
  
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
  - (e) Placebos and blinded (or double-blinded) clinical trial kits for use in recognised clinical trials, put up in measured doses, even if they might contain active medicaments.

| Code       |   | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|---|-------------------------------|------|---------|
| 30.02      | - | <b>HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS; CELL CULTURES, WHETHER OR NOT MODIFIED</b> | -                             | -    | -       |
| 3002.4     | - | <b>Vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</b>   | -                             | -    | -       |
| 3002.41.00 | - | Vaccines for human medicine   | Free                          | Kg   | -       |
| 3002.42.00 | - | Vaccines for veterinary medicine  | Free                          | Kg   | -       |
| 3002.49.00 | - | Other   | Free                          | Kg   | -       |

*Customs Tariff (Amendment)*

|            |   |  |      |    |   |
|------------|---|--|------|----|---|
| 3002.5     | - | Cell cultures, whether or not modified:  | -    | -  | - |
| 3002.51.00 | - | Cell therapy products  | Free | Kg | - |
| 3002.59.00 | - | Other  | Free | Kg | - |
| 3006.93.00 | - | Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses | Free | Kg | - |

**CHAPTER 32.**

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

| Code       |   | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|---|-------------------------------|------|---------|
| 3204.18.00 | - | Carotenoid colouring matters and preparations based thereon | Free                          | Kg   | -       |

**CHAPTER 34.**

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

**Notes.**

1. (a) Edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (Heading 15.17);

| Code       |   | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|--|-------------------------------|------|---------|
| 3402.3     | - | <b>Anionic organic surface active agents, whether or not put up for retail sale:</b> | -                             | -    | -       |
| 3402.31.00 | - | Linear alkylbenzene sulphonic acids and their salts                                  | Free                          | Kg   | -       |
| 3402.39.00 | - | Other  | Free                          | Kg   | -       |
| 3402.4     | - | <b>Other organic surface active agents, whether or not put up for retail sale</b>    | Free                          | Kg   | -       |
| 3402.41.00 | - | Cationic   | Free                          | Kg   | -       |
| 3402.42.00 | - | Non-ionic  | Free                          | Kg   | -       |
| 3402.49.00 | - | Other  | Free                          | Kg   | -       |

**Customs Tariff (Amendment)**

|               |   |   |      |    |   |
|---------------|---|---|------|----|---|
| <b>3402.5</b> | - | <b>Preparations put up for retail sale</b>  | -    | -  | - |
| 3402.50.10    | - | Synthetic detergents in powder form, imported ready for retail sale, or in containers of less than 50Kg                   | 20%  | Kg | - |
| 3402.50.20    | - | Synthetic detergents in powder form, imported for packaging for retail sale in PNG, in bulk containers of 50Kg or greater | Free | Kg | - |
| 3402.50.30    | - | Synthetic detergents in liquid form   | 25%  | Kg | - |
| 3402.50.40    | - | Liquid bleaches   | 25%  | Kg | - |

**CHAPTER 36.**

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

| Code         |   | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|--------------|---|---|-------------------------------|------|---------|
| <b>36.03</b> | - | <b>SAFETY FUSES; DETONATING CORDS; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS</b> | -                             | -    | -       |
| 3603.10.00   | - | Safety fuses  | Free                          | Kg   | P&R     |
| 3603.20.00   | - | Detonating cords  | Free                          | Kg   | P&R     |
| 3603.30.00   | - | Percussion caps   | Free                          | Kg   | P&R     |
| 3603.40.00   | - | Detonating caps   | Free                          | Kg   | P&R     |
| 3603.50.00   | - | Igniters  | Free                          | Kg   | P&R     |
| 3603.60.00   | - | Electric detonators   | Free                          | Kg   | P&R     |

**CHAPTER 37.**

**PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS.**

**Notes.**

2. In this chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive, including thermo sensitive, surfaces.

**CHAPTER 38.**

**MISCELLANEOUS CHEMICAL PRODUCTS.**

**Notes.**

1. (c) Products of Heading 24.04; or
- (d) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3(a) or 3(b) to (Chapter 26) (Heading 26.20); or
- (e) Medicaments (Heading 30.03 or 30.04); or

**Customs Tariff (Amendment)**

(f) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (Heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (Heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

4. (a) Individual materials or articles segregated from the waste, for example wastes of plastics, rubber, wood, paper, textiles, glass or metals, electrical and electronic waste and scrap (including spent batteries) which fall in their appropriate headings of the Nomenclature;

7. For the purposes of Heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal, vegetable or microbial fats and oils whether or not used.

**Subheadings Notes.**

1. Subheadings 3808.52 and 3808.59 cover only goods of Heading 38.08, containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1, 1, 1-trichloro-2, 2-bis(p-chlorophenyl) ethane); dieldrin (ISO, INN); 4, 6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1, 2-dibromoethane) ethylene dichloride (ISO) (1, 2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1, 2, 3, 4, 5, 6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); penta- and octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2, 4, 5-T (ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds; trichlorfon (ISO).

3. Subheadings 3824.81 to 3824.89 cover only mixtures and preparations containing one or more of the following substances: oxirane (ethylene oxide); polybrominated biphenyls (PBBs); polychlorinated biphenyls (PCBs); polychlorinated terphenyls (PCTs); tris (2, 3-dibromopropyl) phosphate; aldrin (ISO); camphechlor (ISO) (toxaphene); chlordane (ISO); chlordecone (ISO); DDT (ISO) (clofenotane (INN)); 1, 1, 1-trichloro-2, 2bis(p-chlorophenyl) ethane; dieldrin (ISO, INN); endosulfan (ISO); endrin (ISO); heptachlor (ISO); mirex (ISO); 1, 2, 3, 4, 5, 6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); pentachlorobenzene (ISO); hexachlorobenzene (ISO); perfluorooctane sulphonic acid, its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers; short-chain chlorinated paraffins.

Short-chain chlorinated paraffins are mixtures of compounds, with a chlorination degree of more than 48% by weight, with the following molecular formula:  $C_xH_{(2x-y+2)}Cl_y$ , where  $x=10 - 13$  and  $y=1 - 13$ .

| Code       | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|-------------------------------|------|---------|
| 3816.00.00 | Refractory cements, mortars, concretes and similar compositions, including dolomite ramming mix, other than products of Heading 38.01 | Free                          | Kg   | -       |

*Customs Tariff (Amendment)*

|            |   |   |      |    |   |
|------------|---|---|------|----|---|
| 38.22      | - | <b>DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, WHETHER OR NOT PUT UP IN THE FORM OF KITS, OTHER THAN THOSE OF HEADING 30.06; CERTIFIED REFERENCE MATERIALS</b>  | -    | -  | - |
| 3822.1     | - | <b>Diagnostic or laboratory reagents on a backing, and prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits</b>  | -    | -  | - |
| 3822.11.00 | - | For malaria   | Free | Kg | - |
| 3822.12.00 | - | For Zika and other diseases transmitted by mosquitoes of the genus <i>Aedes</i>   | Free | Kg | - |
| 3822.13.00 | - | For blood-grouping  | Free | Kg | - |
| 3822.19.00 | - | Other   | Free | Kg | - |
| 3822.90.00 | - | Other   | Free | Kg | - |
| 3824.8     | - | <b>Goods specified in Subheading Note 3 to this Chapter:</b>  | -    | -  | - |
| 3824.89.00 | - | Containing short-chain chlorinated paraffins  | Free | Kg | - |
| 3824.92.00 | - | Polyglycol esters of methylphosphonic acid  | Free | Kg | - |
| 38.27      | - | <b>MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE, NOT ELSEWHERE SPECIFIED OR INCLUDED</b>   | -    | -  | - |
| 3827.1     | - | <b>Containing chlorofluorocarbons (CFCs), whether or not containing hydro chlorofluorocarbons (HCFCs), per fluorocarbons (PFCs) or hydro fluorocarbons (HFCs); containing hydrobromofluorocarbons (HBFCs); containing carbon tetrachloride; containing 1, 1, 1-trichloroethane (methyl chloroform):</b> |      |    |   |
| 3827.11.00 | - | Containing chlorofluorocarbons (CFCs), whether or not containing hydro chlorofluorocarbons (HCFCs), per fluorocarbons (PFCs) or hydro fluorocarbons (HFCs)  | Free | Kg | - |
| 3827.12.00 | - | Containing hydrobromofluorocarbons (HBFCs)  | Free | Kg | - |
| 3827.13.00 | - | Containing carbon tetrachloride   | Free | Kg | - |

*Customs Tariff (Amendment)*

| Code              |   | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|-------------------|---|---|-------------------------------|------|---------|
| 3827.14.00        | - | Containing 1, 1, 1-trichloroethane (methyl chloroform)  | Free                          | Kg   | -       |
| 3827.20.00        | - | Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)  | Free                          | Kg   | -       |
| <b>3827.3</b>     | - | <b>Containing hydro chlorofluorocarbons (HCFCs), whether or not containing per fluorocarbons (PFCs) or hydro fluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):</b>                         | -                             | -    | -       |
| 3827.31.00        | - | Containing substances of Subheadings 2903.41 to 2903.48   | Free                          | Kg   | -       |
| 3827.32.00        | - | Other, containing substances of Subheadings 2903.71 to 2903.75  | Free                          | Kg   | -       |
| 3827.39.00        | - | Other   | Free                          | Kg   | -       |
| <b>3827.40.00</b> | - | <b>Containing methyl bromide (bromomethane) or bromochloromethane</b>   | -                             | -    | -       |
| <b>3827.5</b>     | - | <b>Containing trifluoromethane (HFC-23) or per fluorocarbons (PFCs) but not containing chlorofluorocarbons (CFCs) or hydro chlorofluorocarbons (HCFCs)</b>  | -                             | -    | -       |
| 3827.51.00        | - | Containing trifluoromethane (HFC-23)  | Free                          | Kg   | -       |
| 3827.59.00        | - | Other   | Free                          | Kg   | -       |
| <b>3827.6</b>     | - | <b>Containing other hydro fluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydro chlorofluorocarbons (HCFCs)</b>   | -                             | -    | -       |
| 3827.61.00        | - | Containing 15% or more by mass of 1, 1, 1-trifluoroethane (HFC143a)   | Free                          | Kg   | -       |
| 3827.62.00        | - | Other, not included in the subheading above, containing 55% or more by mass of pentafluoroethane (HFC-125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)              | Free                          | Kg   | -       |
| 3827.63.00        | - | Other, not included in the subheadings above, containing 40% or more by mass of pentafluoroethane (HFC-125)   | Free                          | Kg   | -       |
| 3827.64.00        | - | Other, not included in the subheadings above, containing 30% or more by mass of 1, 1, 1, 2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs) | Free                          | Kg   | -       |
| 3827.65.00        | - | Other, not included in the subheadings above, containing 20% or more by mass of difluoromethane (HFC-32) and 20% or more by mass of pentafluoroethane (HFC-125)   | Free                          | Kg   | -       |



*Customs Tariff (Amendment)*

| 3827.68.00 | -                    | Other, not included in the subheadings above, containing substances of Subheadings 2903.41 to 2903.48 | Free                          | Kg   | -       |
|------------|----------------------|---|-------------------------------|------|---------|
| Code       | Description of Goods |   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
| 3827.69.00 | -                    | Other   | Free                          | Kg   | -       |
| 3827.90.00 | -                    | Other   | Free                          | Kg   | -       |

**SECTION VII.**

**PLASTIC AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF.**

**Notes.**

2. Except for the goods of Heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in (Chapter 49).

**CHAPTER 39.**

**PLASTICS AND ARTICLES THEREOF.**

**Notes.**

2. (x) Articles of (Chapter 94) (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);

| Code       | Description of Goods |   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|----------------------|---|-------------------------------|------|---------|
| 3907.2     | -                    | Other polyethers:   | Free                          | Kg   | -       |
| 3907.21.00 | -                    | Bis(polyoxyethylene) methylphosphonate                      | Free                          | Kg   | -       |
| 3907.29.00 | -                    | Other   | Free                          | Kg   | -       |
| 3911.20.00 | -                    | Poly(1, 3-phenylene methylphosphonate)                      | Free                          | Kg   | -       |
| 3923.90.9  | -                    | Other   | -                             | -    | -       |
| 3923.90.91 | -                    | Foam/plastic trays for manufacturers use for retail packing | Free                          | No   | -       |
| 3923.90.92 | -                    | Disposable food containers                                  | 25%                           | No   | -       |
| 3923.90.93 | -                    | Disposable cups   | 25%                           | No   | -       |
| 3923.90.99 | -                    | Other   | 10%                           | No   | -       |

**CHAPTER 40.**

**RUBBER AND ARTICLES THEREOF.**

| Code       | Description of Goods |   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|----------------------|---|-------------------------------|------|---------|
| 4015.1     | -                    | Gloves, mittens and mitts:  | -                             | -    | -       |
| 4015.12.00 | -                    | Of a kind used for medical, surgical, dental or veterinary purposes | Free                          | Pr   | -       |

*Customs Tariff (Amendment)*

**CHAPTER 42.**

**ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT).**

**Notes.**

2. (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

**CHAPTER 44.**

**WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL.**

**Notes.**

1. (o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

**Subheading Notes.**

2. For the purposes of Subheading 4401.32, the expression "wood briquettes" means by products such as cutter shavings, saw dust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25mm."
3. For the purposes of Subheading 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.
4. For the purposes of Subheading 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

| Code       | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit  | Remarks |
|------------|---|-------------------------------|-------|---------|
| 4401.3     | -<br>Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:                                  | -                             | -     | -       |
| 4401.32.00 | -<br>Wood briquettes  | 10%                           | Tonne | -       |
| 4401.4     | -<br>Sawdust and wood waste and scrap, not agglomerated:  | -                             | -     | -       |
| 4401.41.00 | -<br>Sawdust  | 10%                           | Tonne | -       |
| 4401.49.00 | -<br>Other  | 10%                           | Tonne | -       |
| 4402.20.00 | -<br>Of shell or nut  | 10%                           | Tonne | -       |
| 4403.21.00 | -<br>Of pine ( <i>Pinus spp.</i> ), of which the smallest cross-sectional dimension is 15cm or more                                 | 15%                           | Cu.m  | -       |
| 4403.23.00 | -<br>Of fir ( <i>Abies spp.</i> ) and spruce ( <i>Picea spp.</i> ), of which the smallest cross-sectional dimension is 15cm or more | 15%                           | Cu.m  | -       |

*Customs Tariff (Amendment)*

| Code          | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|---------------|---|-------------------------------|------|---------|
| 4403.25.00    | - Other, of which the smallest cross-sectional dimension is 15cm or more                            | 15%                           | Cu.m | -       |
| 4403.42.00    | - Teak  | 10%                           | Cu.m | -       |
| 4403.93.00    | - Of beech ( <i>Fagus spp.</i> ), of which the smallest cross-sectional dimension is 15cm or more   | 10%                           | Cu.m | -       |
| 4403.95.00    | - Of birch ( <i>Betula spp.</i> ), of which the smallest cross-sectional dimension is 15cm or more  | 10%                           | Cu.m | -       |
| 4407.13.00    | - Of S-P-F (spruce ( <i>Picea spp.</i> ), pine ( <i>Pinus spp.</i> ) and fir ( <i>Abies spp.</i> )) | 10%                           | Cu.m | -       |
| 4407.14.00    | - Of Hem-fir (Western hemlock ( <i>Tsuga heterophylla</i> ) and fir ( <i>Abies spp.</i> ))          | 10%                           | Cu.m | -       |
| 4407.23.00    | - Teak  | 10%                           | Cu.m | -       |
| <b>4412.4</b> | - <b>Laminated veneered lumber (LVL):</b>   | -                             | -    | -       |
| 4412.41.00    | - With at least one outer ply of tropical wood  | 50%                           | Sq.m | -       |
| 4412.42.00    | - Other, with at least one outer ply of non-coniferous wood   | 50%                           | Sq.m | -       |
| 4412.49.00    | - Other, with both outer plies of coniferous wood   | 50%                           | Sq.m | -       |
| <b>4412.5</b> | - <b>Blockboard, laminboard and battenboard:</b>  | -                             | -    | -       |
| 4412.51.00    | - With at least one outer ply of tropical wood  | 50%                           | Sq.m | -       |
| 4412.52.00    | - Other, with at least one outer ply of non-coniferous wood   | 50%                           | Sq.m | -       |
| 4412.59.00    | - Other, with both outer plies of coniferous wood   | 50%                           | Sq.m | -       |
| 4412.91.00    | - With at least one outer ply of tropical wood.   | 50%                           | Sq.m | -       |
| 4412.92.00    | - Other, with at least one outer ply of non-coniferous wood   | 50%                           | Sq.m | -       |
| 4412.99.00    | - Other, with both outer plies of coniferous wood   | 50%                           | Sq.m | -       |
| 4414.10.00    | - Of tropical wood  | 15%                           | No   | -       |
| 4414.90.00    | - Other   | 15%                           | No   | -       |
| 4418.11.00    | - Of tropical wood  | 15%                           | No   | -       |
| 4418.19.00    | - Other   | 15%                           | No   | -       |
| 4418.21.00    | - Of tropical wood  | 15%                           | No   | -       |
| 4418.29.00    | - Other   | 15%                           | No   | -       |
| 4418.30.00    | - Posts and beams other than products of Subheadings 4418.81 to 4418.89                             | 15%                           | No   | -       |
| <b>4418.8</b> | - <b>Engineered structural timber products:</b>   | -                             | -    | -       |
| 4418.81.00    | - Glue-laminated timber (glulam)  | 15%                           | No   | -       |
| 4418.82.00    | - Cross-laminated timber (CLT or X-lam)   | 15%                           | No   | -       |
| 4418.83.00    | - I beams   | 15%                           | No   | -       |
| 4418.89.00    | - Other   | 15%                           | No   | -       |
| 4418.92.00    | - Cellular wood panels  | 5%                            | No   | -       |
| 4419.20.00    | - Of tropical wood  | 5%                            | No   | -       |
| 4420.1        | - Statuettes and other ornaments:   | -                             | -    | -       |
| 4420.11.00    | - Of tropical wood  | 30%                           | No   | -       |

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| Code          | Description of Goods        | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|---------------|-----------------------------|-------------------------------|------|---------|
| 4420.19.00    | - Other                     | 30%                           | No   | -       |
| 4421.20.00    | - Coffins                   | 15%                           | No   | -       |
| <b>4421.9</b> | - <b>Other:</b>             | -                             | -    | -       |
| 4421.90.10    | - Clothes pegs              | 15%                           | No   | -       |
| 4421.90.20    | - Toothpicks                | 15%                           | No   | -       |
| 4421.90.30    | - Wooden sticks (ice cream) | Free                          | No   | -       |

**CHAPTER 46.**

**MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS;  
BASKETWARE AND WICKERWORK.**

**Notes.**

2. (e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

**CHAPTER 48.**

**PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD.**

**Notes.**

2. This chapter does not cover -
- (g) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).
4. In this chapter the expression "newsprint" means uncoated paper of a kind use for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each size exceeding 2.5 micrometres (microns), weighing not less than 40g/m<sup>2</sup> and not more than 65g/m<sup>2</sup> and applies only to paper:
- (a) in strips or rolls of a width exceeding 28cm; or
- (b) in rectangular (including square) sheets with one side exceeding 28cm and the other side exceeding 15cm in the unfolded state.
5. (A) (a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process; and
- (1) weighing not more than 80g/m<sup>2</sup>, or
- (2) coloured throughout the mass; or
- (B) For paper or paperboard weighing more than 150g/m<sup>2</sup>:
- (a) coloured throughout the mass; or
- (b) having a brightness of 60% or more; or
- (1) a caliper of 225 micrometres (microns) or less; or
- (2) a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or
- (c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

*Customs Tariff (Amendment)*

- (C) Heading 48.02 does not, however, cover filter paper or paper board (including tea-bag paper) or felt paper or paperboard.

12. Except for the goods of Heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in (Chapter 49).

**CHAPTER 49.**

**PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS.**

| Code       | Description of Goods |              | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|----------------------|--------------|-------------------------------|------|---------|
| 4905.20.00 | -                    | In book form | Free                          | No   | -       |
| 4905.90.00 | -                    | Other:       | Free                          | No   | -       |

**SECTION XI.**

**TEXTILES AND TEXTILE ARTICLES.**

**Note:**

1. (s) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings); or
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or
15. Subject to Note 1 to Section XI, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additionally functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in Section XI provided that they retain the essential character of the goods of this section.

**CHAPTER 55.**

**MAN-MADE STAPLE FIBRES.**

| Code       | Description of Goods |                              | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|----------------------|------------------------------|-------------------------------|------|---------|
| 5501.1     | -                    | Of nylon or other polyamides | -                             | -    | -       |
| 5501.11.00 | -                    | Of aramids                   | Free                          | Kg   | -       |
| 5501.19.00 | -                    | Other                        | Free                          | Kg   | -       |

*Customs Tariff (Amendment)*

**CHAPTER 56.**

**WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF.**

**Notes.**

1. This chapter does not cover:
  - (f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of Heading 96.19.

**CHAPTER 57.**

**CARPETS AND OTHER TEXTILE FLOOR COVERINGS.**

| Code       |   | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|--|-------------------------------|------|---------|
| 57.03      | - | CARPETS AND OTHER TEXTILE FLOOR COVERINGS (INCLUDING TURF), TUFTED, WHETHER OR NOT MADE UP | -                             | -    | -       |
| 5703.10.00 | - | Of wool or fine animal hair  | 10%                           | Sq.m | -       |
| 5703.2     | - | Of nylon or other polyamides:  | -                             | -    | -       |
| 5703.21.00 | - | Turf   | 10%                           | Sq.m | -       |

**CHAPTER 58.**

**SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY.**

| Code       |   | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|---|-------------------------------|------|---------|
| 5802.10.00 | - | Terry towelling and similar woven terry fabrics, of cotton: | Free                          | Sq.m | -       |

**CHAPTER 59.**

**IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE.**

**Notes.**

3. For the purposes of Heading 59.03, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.
4. For the purposes of Heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

*Customs Tariff (Amendment)*

5. This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (Heading 48.14) or on a textile backing (generally Heading 59.07). For the purposes of Heading 59.06, the expression "rubberised textile fabrics" means -

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber:
  - (i) Weighing not more than 1,500g/m<sup>2</sup>; or
  - (ii) Weighing more than 1,500g/m<sup>2</sup> and containing more than 50% by weight of textile material; or
- (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of Heading 56.04; and
- (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
- (d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of Heading 58.11.

6. Heading 59.07 does not apply to -

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually (Chapters 50 to 55, 58 or 60)); for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like); and
- (c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading; and
- (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;
- (e) Wood veneered on a backing of textile fabrics (Heading 44.08); and
- (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (Heading 68.05); and
- (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (Heading 68.14); and
- (h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

7. Heading 59.10 does not apply to -

- (a) Transmission or conveyor belts or belting of a thickness of less than 3mm; or
- (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (Heading 40.10).

8. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

- (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of Headings 59.08 to 59.10), the following only:
  - (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes; and
  - (ii) Bolting cloth; and
  - (iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

*Customs Tariff (Amendment)*

| Code       | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|-------------------------------|------|---------|
| 59.11      | -<br>TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 8 TO THIS CHAPTER               | -                             | -    | -       |
| 5911.40.00 | -<br>Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair | Free                          | Kg   | -       |

**CHAPTER 61.**

**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED.**

**Note.**

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10cm x 10cm. Heading 61.05 does not cover sleeveless garments. "Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

| Code       | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|--|-------------------------------|------|---------|
| 6116.10.00 | -<br>Impregnated, coated, covered or laminated with plastics or rubber | Free                          | PR   | -       |

**CHAPTER 62.**

**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED.**

**Note.**

4. Headings 62.05 and 62.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment. Heading 62.05 does not cover sleeveless garments. "Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar."

5. For the purposes of Heading 62.09 -

- (a) The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86cm; and
- (b) Articles which are, *prima facie*, classifiable both in Heading 62.09 and in other headings of this chapter are to be classified in Heading 62.09.

6. Garments which are, *prima facie*, classifiable both in Heading 62.10 and in other headings of this chapter, excluding Heading 62.09, are to be classified in Heading 62.10.



*Customs Tariff (Amendment)*

7. For the purposes of Heading 62.11, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine).

They consist either of -

- (a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body, in addition to sleeves and a collar the ski overall may have pockets or foot straps; or
- (b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
  - (i) one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition; and
  - (ii) one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in Paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60cm, are to be classified as handkerchiefs (Heading 62.13). Handkerchiefs of which any side exceeds 60cm are to be classified in Heading 62.14.

9. Garments of this chapter designed for left over right closure at the front shall be regarded as men's or boy's garments, and those designed for right over left closure at the front as women's or girl's garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or the other of the sexes.

10. Garments which cannot be identified as either men's or boy's garments or as women's or girl's garments are to be classified in the headings covering women's or girl's garments.

| Code       | Description of Goods                                     | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|--|-------------------------------|------|---------|
| 6201.20.00 | - Of wool or fine animal hair                            | 20%                           | No   | -       |
| 6201.30.00 | - Of cotton  | 20%                           | No   | -       |
| 6201.40.00 | - Of man-made fibres                                     | 20%                           | No   | -       |
| 6201.90.00 | - Of other textile materials                             | 20%                           | No   | -       |
| 6202.20.00 | - Of wool or fine animal hair                            | 20%                           | No   | -       |
| 6202.30.00 | - Of cotton  | 20%                           | No   | -       |
| 6202.40.00 | - Of man-made fibres                                     | 20%                           | No   | -       |
| 6202.90.00 | - Of other textile materials                             | 20%                           | No   | -       |
| 6210.20.00 | - Other garments, of the type described in Heading 62.01 | 15%                           | No   | -       |
| 6210.30.00 | - Other garments, of the type described in Heading 62.02 | 15%                           | No   | -       |

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**CHAPTER 63.**

**OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS.**

| Code   | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|--------|--|-------------------------------|------|---------|
| 63.06  | - TARPULINS, AWNINGS AND SUNBLINDS; TENTS (INCLUDING TEMPORARY CANOPIES AND SIMILAR ARTICLES); SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS | -                             | -    | -       |
| 6306.2 | - Tents (including temporary canopies and similar articles):   | -                             | -    | -       |

**CHAPTER 68.**

**ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS.**

Notes.

1. This chapter does not cover -

(k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);

| Code       | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|-------------------------------|------|---------|
| 6802.10.00 | - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder | Free                          | No   | -       |
| 6815.1     | - Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses:   |                               |      | -       |
| 6815.11.00 | - Carbon fibres   | Free                          | No   | -       |
| 6815.12.00 | - Fabrics of carbon fibres  | Free                          | No   | -       |
| 6815.13.00 | - Other articles of carbon fibres   | Free                          | No   | -       |
| 6815.19.00 | - Other   | Free                          | No   | -       |
| 6815.91.00 | - Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite  | Free                          | No   | -       |

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**CHAPTER 69.**

**CERAMIC PRODUCTS.**

**Notes.**

1. This chapter applies only to ceramic products which have been fired after shaping:
  - (b) heated to temperatures less than 800 °C for purposes such as resins, accelerating hydration reactions, or for the removal of water or other volatile components are not considered to be fired. Such articles are excluded from (Chapter 69) curing of articles; and
  - (c) Ceramic articles are obtained by firing inorganic non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprises, *inter alia*, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.
2. (ij) Articles of Chapter 94 (for example, furniture, luminaries and lighting fittings, prefabricated buildings);

| Code       | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|--|-------------------------------|------|---------|
| 69.03      | - OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS AND SLIDE GATES), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS | -                             | -    | -       |
| 6903.10.00 | - Containing, by weight, more than 50% of free carbon  | Free                          | No   | -       |

**CHAPTER 70.**

**GLASS AND GLASSWARE.**

**Notes.**

1. This chapter does not cover:
  - (d) Front windscreens (windshields), rear windows and other windows, framed, for vehicles of (Chapters 86 to 88);
  - (e) Front windscreens (windshields), rear windows and other windows whether or not framed, incorporating heating devices or other electrical or electronic devices, for vehicles of (Chapters 86 to 88);
  - (f) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of (Chapter 90);
  - (ij) Luminaires and lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of Heading 94.05;

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| Code       | Description of Goods |   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|----------------------|---|-------------------------------|------|---------|
| 7001.00.00 | -                    | Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass                    | Free                          | Kg   | -       |
| 70.11      | -                    | GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS AND LIGHT SOURCES, CATHODE-RAY TUBES OR THE LIKE | -                             | -    | -       |
| 70.19      | -                    | GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS)   | -                             | -    | -       |
| 7019.1     | -                    | Slivers, rovings, yarn and chopped strands and mats thereof:  | -                             | -    | -       |
| 7019.13.00 | -                    | Other yarns, slivers  | Free                          | No   | -       |
| 7019.14.00 | -                    | Mechanically bonded mats  | Free                          | No   | -       |
| 7019.15.00 | -                    | Chemically bonded mats  | Free                          | No   | -       |
| 7019.19.00 | -                    | Other   | Free                          | No   | -       |
| 7019.6     | -                    | <b>Mechanically bonded fabrics:</b>   | -                             | -    | -       |
| 7019.61.00 | -                    | Closed woven fabrics of rovings   | Free                          | No   | -       |
| 7019.62.00 | -                    | Other closed fabrics of rovings   | Free                          | No   | -       |
| 7019.63.00 | -                    | Closed woven fabrics, plain weave, of yarns, not coated or laminated  | Free                          | No   | -       |
| 7019.64.00 | -                    | Closed woven fabrics, plain weave, of yarns, coated or laminated  | Free                          | No   | -       |
| Code       | Description of Goods |   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
| 7019.65.00 | -                    | Open woven fabrics of a width not exceeding 30cm  | Free                          | No   | -       |
| 7019.66.00 | -                    | Open woven fabrics of a width exceeding 30cm  | Free                          | No   | -       |
| 7019.69.00 | -                    | Other   | Free                          | No   | -       |
| 7019.7     | -                    | <b>Chemically boned fabrics:</b>  | -                             | -    | -       |
| 7019.71.00 | -                    | Veils (thin sheets)   | Free                          | No   | -       |
| 7019.72.00 | -                    | Other closed fabrics  | Free                          | No   | -       |
| 7019.73.00 | -                    | Other open fabrics  | Free                          | No   | -       |
| 7019.80.00 | -                    | Glass wool and articles of glass wool   | Free                          | No   | -       |
| 7019.90.00 | -                    | Other   | Free                          | No   | -       |

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CHAPTER 71.

**NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN.**

| Code       | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|--|-------------------------------|------|---------|
| 7104.2     | - Other, unworked or simple sawn or roughly shaped   | -                             | -    | -       |
| 7104.21.00 | - Diamonds   | Free                          | No   | -       |
| 7104.29.00 | - Other  | Free                          | No   | -       |
| 7104.9     | - Other  | -                             | -    | -       |
| 7104.91.00 | - Diamonds   | Free                          | No   | -       |
| 7104.99.00 | - Other  | Free                          | No   | -       |
| 71.12      | - WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL OTHER THAN GOODS OF HEADING 85.49 | -                             | -    | -       |

SECTION XV.

**BASE METALS AND ARTICLES OF BASE METAL.**

**Notes:**

- (k) Articles of Chapter 94 (for example, furniture, mattress supports, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
- (a) Articles of Heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal, other than articles specially designed for use exclusively in implants, medical, surgical, dental or veterinary sciences (Heading 90.21);
7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the General Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

- Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and
- A cermet of Heading 81.13 is regarded as a single base metal.

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8. In this section, the following expressions have the meanings hereby assigned to them:

- (a) Waste and scrap -
  - (i) All metal and scrap;
  - (ii) Metal goods definitely not useable as such because of breakage, cutting-up, wear or other reasons;
- (b) Powders -  
Products of which 90% or more by weight passes through a sieve having a mesh aperture of 1mm.

9. For the purposes of (Chapters 74 to 76 and 78 to 81), the following expressions have the meanings hereby assigned to them:

- (a) Bars and rods:  
Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circle" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length.

The thickness of such products which have a rectangular (including "modified rectangular" cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets of (Chapter 74) with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire rod) or tubes, are however to be taken to be wrought copper of heading 74.03.

This chapter applies to *mutatis mutandis* to the products of (Chapter 81).

- (b) Profiles:

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

- (c) Wire:

Rolled, extruded or drawn product, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "fastened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

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(d) Plates, sheets, strip and foil:

Of rectangular (including square) shape with a thickness not exceeding one-tenth of the width, of a shape other than rectangular or square, of any size provided that they do not assume the character of articles or products of other headings.

Heading for plates, sheets, strip and foil apply, *inter alia*, to plates, sheets, strip, and foil with patterns (for example, grooves, ribs, chequers, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes:

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**CHAPTER 74.**

**COPPER AND ARTICLES THEREOF.**

| Code          | Description of Goods                                       | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|---------------|--|-------------------------------|------|---------|
| <b>74.19</b>  | - <b>OTHER ARTICLES OF COPPER</b>                          | -                             | -    | -       |
| 7419.20.00    | - Cast, moulded, stamped or forged, but not further worked | -                             | -    | -       |
| <b>7419.8</b> | - <b>Other</b>   | -                             | -    | -       |
| 7419.80.10    | - Reservoirs, tanks, vats and similar containers           | Free                          | No   | -       |
| 7419.80.20    | - Containers for compressed or liquefied gas               | Free                          | No   | -       |
| 7419.80.30    | - Electroplating anodes                                    | Free                          | No   | -       |
| 7419.80.90    | - Other  | Free                          | No   | -       |

**CHAPTER 75.**

**NICKEL AND ARTICLES THEREOF.**

**Subheading Notes.**

2. Notwithstanding the provisions of Note 9(c) to Section XV, for the purposes of Subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

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**CHAPTER 76.**

**ALUMINIUM AND ARTICLES THEREOF.**

2. Notwithstanding the provisions of Note 9(c) to Section XV, for the purposes of Subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6mm.

**CHAPTER 81.**

**OTHER BASE METALS; CERMETS; ARTICLES THEREOF.**

| Code       | Description of Goods |  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|----------------------|--|-------------------------------|------|---------|
| 8103.9     | -                    | Other  | -                             | -    | -       |
| 8103.91.00 | -                    | Crucibles  | Free                          | Kg   | -       |
| 8103.99.00 | -                    | Other  | Free                          | Kg   | -       |
| 81.06      | -                    | <b>BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP</b>   | -                             | -    | -       |
| 8106.10.00 | -                    | Containing more than 99.99% of bismuth, by weight  | Free                          | Kg   | -       |
| 8106.90.00 | -                    | Other  | Free                          | Kg   | -       |
| 8109.2     | -                    | Unwrought zirconium; powders:  | -                             | -    | -       |
| Code       | Description of Goods |  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
| 8109.21.00 | -                    | Containing less than 1 part hafnium to 500 parts zirconium by weight   | Free                          | Kg   | -       |
| 8109.29.00 | -                    | Other  | Free                          | Kg   | -       |
| 8109.3     | -                    | <b>Waste and scrap:</b>  | -                             | -    | -       |
| 8109.31.00 | -                    | Containing less than 1 part hafnium to 500 parts zirconium by weight   | Free                          | Kg   | -       |
| 8109.39.00 | -                    | Other  | Free                          | Kg   | -       |
| 8109.9     | -                    | <b>Other</b>   | Free                          | Kg   | -       |
| 8109.91.00 | -                    | Containing less than 1 part hafnium to 500 parts zirconium by weight   | Free                          | Kg   | -       |
| 8109.99.00 | -                    | Other  | Free                          | Kg   | -       |
| 81.12      | -                    | <b>BERYLLIUM, CHROMIUM, HAFNIUM, RHENIUM, THALLIUM, CADMIUM, GERMANIUM, VANADIUM, GALLIUM, INDIUM AND NIOBIUM (COLUMBIUM), ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP</b> | -                             | -    | -       |
| 8112.3     | -                    | <b>Hafnium</b>   | -                             | -    | -       |
| 8112.31    | -                    | Unwrought; waste and scrap; powders  | Free                          | Kg   | -       |
| 8112.39    | -                    | Other  | Free                          | Kg   | -       |
| 8112.4     | -                    | <b>Rhenium:</b>  | -                             | -    | -       |
| 8112.41    | -                    | Unwrought; waste and scrap; powders  | Free                          | Kg   | -       |
| 8112.49    | -                    | Other  | Free                          | Kg   | -       |



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|         |   |                 |      |    |   |
|---------|---|-----------------|------|----|---|
| 8112.6  | - | Cadmium         | -    | -  | - |
| 8112.61 | - | Waste and scrap | Free | Kg | - |
| 8112.69 | - | Other           | Free | Kg | - |

**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.**

2. (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, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate, have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
6. (A) Throughout the Nomenclature, the expression "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that:
- (i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and
  - (ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.
- (B) Mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in Heading 85.49.
- (C) This section does not cover municipal waste, as defined in Note 4 to (Chapter 38).

**CHAPTER 84.**

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

**Notes.**

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 Heading 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.

- (A) (v) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

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5. For the purposes of Heading 84.62, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut-to-length line” for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

10. For the purposes of heading 84.85, the expression “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in heading 84.85 are to be classified in that heading and in no other heading of the Nomenclature.

11. (A) Note 12(a) and (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 (LED).”

**Subheading Notes.**

2. For the purposes of Subheading 8471.49, the term “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 6C to (Chapter 84) and which comprise at least a central processing unit, one input unit (for example, a keyboard or scanner), and one output unit (for example, a visual display unit or a printer).

| Code       |   | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|---|-------------------------------|------|---------|
| 84.14      | - | <b>AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS; GAS-TIGHT BIOLOGICAL SAFETY CABINETS, WHETHER OR NOT FITTED WITH FILTERS</b> | -                             | -    | -       |
| 8414.70.00 | - | Gas-tight biological safety cabinets  | Free                          | No   | -       |
| 8418.10.00 | - | Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof   | Free                          | No   | -       |
| 8419.12.00 | - | Solar water heaters   | -                             | -    | -       |
| 8419.3     | - | <b>Dryers:</b>  | -                             | -    | -       |
| 8419.33.00 | - | Lyophilisation apparatus, freeze drying units and spray dryers  | Free                          | No   | -       |
| 8419.34.00 | - | Other, for agricultural products  | Free                          | No   | -       |
| 8419.35.00 | - | For wood, paper pulp, paper or paperboard   | Free                          | No   | -       |
| 8419.35.00 | - | For wood, paper pulp, paper or paperboard   | -                             | -    | -       |
| 8419.39.00 | - | Other   | Free                          | No   | -       |

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|             |   |  |                                      |             |                |
|-------------|---|--|--------------------------------------|-------------|----------------|
| 8421.32.00  | - | Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines  | Free                                 | No          | -              |
| 8428.70.00  | - | Industrial robots  | Free                                 | No          | -              |
| 84.38       | - | <b>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 OR MICROBIAL FATS OR OILS</b>   | -                                    | -           | -              |
| 84.62       | - | <b>MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR (INCLUDING PRESSES, SLITTING LINES AND CUT-TO-LENGTH LINES) FOR WORKING STRAIGHTENING, FLATTENING, SHEARING, PUNCHING, NOTCHING OR NIBBLING (EXCLUDING DRAW-BENCHES); PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE</b> | -                                    | -           | -              |
| 8462.1      | - | <b>Hot forming machines for forging, die forging (including presses) and hot hammers:</b>  | -                                    | -           | -              |
| <b>Code</b> |   | <b>Description of Goods</b>  | <b>Rate of Duty as of 01/01/2022</b> | <b>Unit</b> | <b>Remarks</b> |
| 8462.11.00  | - | Closed die forging machines  | Free                                 | No          | -              |
| 8462.19.00  | - | Other  | Free                                 | No          | -              |
| 8462.2      | - | <b>Bending, folding, straightening or flattening machines (including press brakes) for flat products:</b>  | -                                    | -           | -              |
| 8462.22.00  | - | Profile forming machines   | Free                                 | No          | -              |
| 8462.23.00  | - | Numerically controlled press brakes  | Free                                 | No          | -              |
| 8462.24.00  | - | Numerically controlled panel benders   | Free                                 | No          | -              |
| 8462.25.00  | - | Numerically controlled roll forming machines   | Free                                 | No          | -              |
| 8462.26.00  | - | Other numerically controlled bending, folding, straightening or flattening machines  | Free                                 | No          | -              |
| 8462.29.00  | - | Other  | Free                                 | No          | -              |
| 8462.3      | - | <b>Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:</b>  | -                                    | -           | -              |
| 8462.32.00  | - | Slitting lines and cut-to-length lines   | Free                                 | No          | -              |
| 8462.33.00  | - | Numerically controlled shearing machines   | Free                                 | No          | -              |

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|               |   |   |                                      |             |                |
|---------------|---|---|--------------------------------------|-------------|----------------|
| 8462.39.00    | - | Other   | Free                                 | No          | -              |
| <b>8462.4</b> | - | <b>Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:</b>   | -                                    | -           | -              |
| 8462.42.00    | - | Numerically controlled  | Free                                 | No          | -              |
| 8462.49.00    | - | Other   | Free                                 | No          | -              |
| <b>8462.5</b> | - | <b>Machines for working tube, pipe, hollow section and bar (excluding presses):</b>   | -                                    | -           | -              |
| 8462.51.00    | - | Numerically controlled  | Free                                 | No          | -              |
| 8462.59.00    | - | Other   | Free                                 | No          | -              |
| <b>8462.6</b> | - | <b>Cold metal working presses:</b>  | -                                    | -           | -              |
| 8462.61.00    | - | Hydraulic presses   | Free                                 | No          | -              |
| 8462.62.00    | - | Mechanical presses  | Free                                 | No          | -              |
| 8462.63.00    | - | Servo-presses   | Free                                 | No          | -              |
| 8462.69.00    | - | Other   | Free                                 | No          | -              |
| 8462.90.00    | - | Other:  | Free                                 | No          | -              |
| 8479.20.00    | - | Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils  | Free                                 | No          | -              |
| 8479.83.00    | - | Cold isotactic presses  | -                                    | -           | -              |
| 8482.40.00    | - | Needle roller bearings, including cage and needle roller assemblies   | Free                                 | No          | -              |
| 8482.50.00    | - | Other cylindrical roller bearings, including cage and roller assemblies   | Free                                 | No          | -              |
| <b>84.85</b>  | - | <b>MACHINES FOR ADDITIVE MANUFACTURING</b>  | -                                    | -           | -              |
| 8485.10.00    | - | By metal deposit  | Free                                 | No          | -              |
| 8485.20.00    | - | By plastics or rubber deposit   | Free                                 | No          | -              |
| <b>Code</b>   |   | <b>Description of Goods</b>   | <b>Rate of Duty as of 01/01/2022</b> | <b>Unit</b> | <b>Remarks</b> |
| 8485.30.00    | - | By plaster, cement, ceramics or glass deposit   | Free                                 | No          | -              |
| 8485.80.00    | - | Other   | Free                                 | No          | -              |
| 8485.90.00    | - | Parts   | Free                                 | No          | -              |
| <b>84.86</b>  | - | <b>MANUFACTURE OF SEMI-CONDUCTORS OR PRINCIPALLY FOR THE MANUFACTURE OF SEMI-CONDUCTOR BOULES OF OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRIC INTERGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 11 (C) TO THIS CHAPTER; PARTS AND ACCESSORIES</b> | -                                    | -           | -              |
| 8486.40.00    | - | Machines and apparatus specified in Note 11(C) to this chapter  | Free                                 | No          | -              |

*Customs Tariff (Amendment)*

**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.**

5. For the purposes of Heading 85.17, the term "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6. 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 E 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.

7. For the purposes of Heading 85.24, "flat panel display modules" refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, Heading 85.24 does not include display modules which are equipped with components for converting video signals (e.g., a scaler IC, decoder IC or application processor) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, Heading 85.24 shall take precedence over any other heading in the Nomenclature.

8. 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.

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9. 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.
10. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (Heading 85.43).
11. For the purposes of Heading 85.39, the expression "light-emitting diode (LED) light sources" covers -
- (a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of Heading 85.36 or 85.42 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact; and
  - (b) "light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.
12. For the purposes of Headings 85.41 and 85.42 -
- (a)(i) "Semiconductor devices" are semiconductor devices, the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers;  
Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.  
"Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

All the elements in semiconductor-based transducers are indivisibly combined, and may also include necessary materials indivisibly attached, that enable their construction or function.

The following expressions mean -

- (1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties; and
- (2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, light, radioactivity, humidity, flow, chemicals concentration, etc; and
- (3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanic structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure; and

*Customs Tariff (Amendment)*

- (4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement; and
- (5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on a surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input; and
- (6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.
- (ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of Heading 85.41 do not incorporate elements for the purposes of providing power supply or power control;
- (b)(iv) (a) "Silicon-based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

**Subheading Notes.**

1. Subheading 8525.81 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:

- writing speed exceeding 0.5 mm per microsecond;
- time resolution 50 nanoseconds or less;
- frame rate exceeding 225,000 frames per second.

2. In respect of Subheading 8525.82, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least  $50 \times 10^3$  Gy (silicon) ( $5 \times 10^6$  RAD (silicon)), without operational degradation.

3. Subheading 8525.83 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally Subheading 8525.89).

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4. Subheadings 8527.12 cover 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 170mm x 100mm x 45mm.

5. For the purposes of Subheadings 8549.11 to 8549.19, "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.

| Code       |   | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|---|-------------------------------|------|---------|
| 8501.3     | - | Other DC motors; DC generators, other than photovoltaic generators:   | -                             | -    | -       |
| 8501.6     | - | AC generators (alternators), other than photovoltaic generators:  | -                             | -    | -       |
| 8501.7     | - | Photovoltaic DC generators:   | -                             | -    | -       |
| 8501.71.00 | - | Of an output not exceeding 50W  | Free                          | No   | -       |
| 8501.72.00 | - | Of an output exceeding 50W  | Free                          | No   | -       |
| Code       |   | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
| 8501.80.00 | - | Photovoltaic AC generators  | Free                          | No   | -       |
| 8514.11.00 | - | Hot isotactic presses   | Free                          | No   | -       |
| 8514.19.00 | - | Other   | Free                          | No   | -       |
| 8514.31.00 | - | Electron beam furnaces  | Free                          | No   | -       |
| 8514.32.00 | - | Plasma and vacuum arc furnaces  | Free                          | No   | -       |
| 8514.39.00 | - | Other   | Free                          | No   | -       |
| 85.17      | - | <b>TELEPHONE SETS, INCLUDING SMARTPHONES AND OTHER TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORKS (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF HEADING 84.43, 85.25, 85.27 OR 85.28)</b> | -                             | -    | -       |
| 8517.1     | - | Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:  | -                             | -    | -       |
| 8517.13.00 | - | Smartphones   | Free                          | No   | -       |
| 8517.14.00 | - | Other telephones for cellular networks or for other wireless networks   | Free                          | No   | -       |



*Customs Tariff (Amendment)*

|             |   |   |                                      |             |                |
|-------------|---|---|--------------------------------------|-------------|----------------|
| 8517.7      | - | <b>Parts:</b>   | -                                    | -           | -              |
| 8517.71.00  | - | Aerials and aerial reflectors of all kinds; parts suitable for use therewith  | Free                                 | No          | -              |
| 8517.79.00  | - | Other   | Free                                 | No          | -              |
| 85.24       | - | <b>FLAT PANEL DISPLAY MODULES, WHETHER OR NOT INCORPORATING TOUCH-SENSITIVE SCREENS</b>   | -                                    | -           | -              |
| 8524.1      | - | <b>Without drivers or control circuits:</b>   | -                                    | -           | -              |
| 8524.11.00  | - | Of liquid crystals  | Free                                 | No          | -              |
| 8524.12.00  | - | Of organic light-emitting diodes (OLED)   | Free                                 | No          | -              |
| 8524.19.00  | - | Other   | Free                                 | No          | -              |
| 8524.9      | - | <b>Other</b>  | -                                    | -           | -              |
| 8524.91.00  | - | Of liquid crystals  | Free                                 | No          | -              |
| 8524.92.00  | - | Of organic light-emitting diodes (OLED)   | Free                                 | No          | -              |
| 8524.99.00  | - | Other   | Free                                 | No          | -              |
| 8525.8      | - | <b>Television cameras, digital cameras and video camera recorders:</b>  | -                                    | -           | -              |
| 8525.81.00  | - | High-speed goods as specified in Subheading Note 1 to this chapter  | Free                                 | No          | -              |
| 8525.82.00  | - | Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this chapter   | Free                                 | No          | -              |
| <b>Code</b> |   | <b>Description of Goods</b>   | <b>Rate of Duty as of 01/01/2022</b> | <b>Unit</b> | <b>Remarks</b> |
| 8525.83.00  | - | Other, night vision goods as specified in Subheading Note 3 to this chapter   | Free                                 | No          | -              |
| 8525.89.00  | - | Other   | Free                                 | No          | -              |
| 85.29       | - | <b>PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 85.24 TO 85.28</b>   | -                                    | -           | -              |
| 85.39       | - | <b>ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRAVIOLET OR INFRARED LAMPS; ARCLAMPS; LIGHT EMITTING DIODE (LED) LIGHT SOURCES</b> | -                                    | -           | -              |
| 8539.5      | - | <b>Light-emitting diode (LED) light sources</b>   | -                                    | -           | -              |
| 8539.51.00  | - | Light-emitting diode (LED) modules  | Free                                 | No          | -              |
| 8539.52.00  | - | Light-emitting diode (LED) lamps  | Free                                 | No          | -              |

*Customs Tariff (Amendment)*

|             |   |  |                                      |             |                |
|-------------|---|--|--------------------------------------|-------------|----------------|
| 85.41       | - | <b>SEMICONDUCTOR DEVICES (FOR EXAMPLE DIODES, TRANSISTORS, SEMICONDUCTOR BASED TRANSDUCERS); PHOTSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES (LED), WHETHER OR NOT ASSEMBLED WITH OTHER LIGHT-EMITTING DIODES (LED); MOUNTED PIEZO-ELECTRIC CRYSTALS</b> | -                                    | -           | -              |
| 8541.4      | - | Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED)   | Free                                 | No          | -              |
| 8541.41.00  | - | Light-emitting diodes (LED)  | Free                                 | No          | -              |
| 8541.42.00  | - | Photovoltaic cells not assembled in modules or made up into panels   | Free                                 | No          | -              |
| 8541.43.00  | - | Photovoltaic cells assembled in modules or made up into panels   | Free                                 | No          | -              |
| 8541.49.00  | - | Other  | Free                                 | No          | -              |
| 8541.5      | - | <b>Other semiconductor devices</b>   | -                                    | -           | -              |
| 8541.51.00  | - | Semiconductor-based transducers  | Free                                 | No          | -              |
| 8541.59.00  | - | Other  | Free                                 | No          | -              |
| 8543.40.00  | - | Electronic cigarettes and similar personal electric vaporising devices   | Free                                 | No          | -              |
| 8548.00.00  | - | <b>Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter</b>   | Free                                 | No          | -              |
| 85.49       | - | <b>ELECTRICAL AND ELECTRONIC WASTE AND SCRAP</b>   | -                                    | -           | -              |
| <b>Code</b> |   | <b>Description of Goods</b>  | <b>Rate of Duty as of 01/01/2022</b> | <b>Unit</b> | <b>Remarks</b> |
| 8549.1      | - | <b>Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:</b>  | -                                    | -           | -              |
| 8549.11.00  | - | Waste and scrap of lead-acid accumulators; spent lead-acid accumulators  | Free                                 | No          | -              |
| 8549.12.00  | - | Other, containing lead, cadmium or mercury   | Free                                 | No          | -              |
| 8549.13.00  | - | Sorted by chemical type and not containing lead, cadmium or mercury  | Free                                 | No          | -              |
| 8549.14.00  | - | Unsorted and not containing lead, cadmium or mercury   | Free                                 | No          | -              |
| 8549.19.00  | - | Other  | Free                                 | No          | -              |
| 8549.2      | - | <b>Of a kind used principally for the recovery of precious metal:</b>  | -                                    | -           | -              |

*Customs Tariff (Amendment)*

|               |   |   |      |    |   |
|---------------|---|---|------|----|---|
| 8549.21.00    | - | Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | Free | No | - |
| 8549.29.00    | - | Other   | Free | No | - |
| <b>8549.3</b> | - | <b>Other electrical and electronic assemblies and printed circuit boards</b>  | -    | -  | - |
| 8549.31.00    | - | Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | Free | No | - |
| 8549.39.00    | - | Other   | Free | No | - |
| <b>8549.9</b> | - | <b>Other</b>  | -    | -  | - |
| 8549.91.00    | - | Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs) | Free | No | - |
| 8549.99.00    | - | Other   | Free | No | - |

**SECTION XVII.**

**VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT.**

**Notes.**

2. (k) Luminaires and lighting fittings and parts thereof of Heading 94.03.

**CHAPTER 87.**

**VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF.**

**Notes.**

1. Subheading 8708.22 covers:
- (a) front windscreens (windshields), rear windows and other windows, framed; and
  - (b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices, when suitable for use solely or principally with the motor vehicles of Headings 87.01 to 87.05.

*Customs Tariff (Amendment)*

| Code       |   | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|--|-------------------------------|------|---------|
| 8701.21.00 | - | With only compression-ignition internal combustion piston engine (diesel or semi-diesel)   | Free                          | No   | -       |
| 8701.22.00 | - | With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion   | Free                          | No   | -       |
| 8701.23.00 | - | With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion   | Free                          | No   | -       |
| 8701.24.00 | - | With only electric motor for propulsion  | Free                          | No   | -       |
| 8701.29.00 | - | Other  | Free                          | No   | -       |
| 8702.30.00 | - | With both spark ignition internal combustion piston engine and electric motor as motors for propulsion   | Free                          | No   | -       |
| 8703.2     | - | <b>Other vehicles, with only spark ignition internal combustion piston engine:</b>   | -                             | -    | -       |
| 8703.40.00 | - | Other vehicles, with both spark ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power | Free                          | No   | -       |
| 8703.60.00 | - | Other vehicles, with both spark ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power                  | Free                          | No   | -       |
| 8704.2     | - | <b>Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>  | -                             | -    | -       |
| 8704.21    | - | G.V.W not exceeding 5 tonne  | Free                          | No   | -       |
| 8704.22    | - | G.V.W exceeding 5 tonnes but not exceeding 20 tonnes   | Free                          | No   | -       |
| 8704.23    | - | G.V.W exceeding 20 tonnes  | Free                          | No   | -       |
| 8704.3     | - | Other, with only spark-ignition internal combustion piston engine  | -                             | -    | -       |
| Code       |   | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
| 8704.32    | - | G.V.W exceeding 5 tonnes   | Free                          | No   | -       |
| 8704.4     | - | <b>Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:</b>  | -                             | No   | -       |
| 8704.41.00 | - | G.V.W not exceeding 5 tonnes   | Free                          | No   | -       |
| 8704.42.00 | - | G.V.W exceeding 5 tonnes but not exceeding 20 tonnes   | Free                          | No   | -       |

*Customs Tariff (Amendment)*

|               |   |   |      |    |   |
|---------------|---|---|------|----|---|
| 8704.43.00    | - | G.V.W exceeding 20 tonnes   | Free | No | - |
| <b>8704.5</b> | - | <b>Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:</b> | -    | -  | - |
| 8704.51.00    | - | G.V.W not exceeding 5 tonnes  | Free | No | - |
| 8704.52.00    | - | G.V.W exceeding 5 tonnes  | Free | No | - |
| 8704.60.00    | - | Other with only electric motor for propulsion   | Free | No | - |
| 8708.22.00    | - | Front windcreens (windshields), rear windows and other windows specified in Subheading Note 1 to this chapter         | Free | No | - |
| 8711.10.00    | - | With internal combustion piston engine of a cylinder capacity not exceeding 50cc                                      | Free | No | - |
| 8711.20.00    | - | With internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc                  | Free | No | - |
| 8711.30.00    | - | With internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc                 | Free | No | - |
| 8711.40.00    | - | With internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc                 | Free | No | - |
| 8711.50.00    | - | With internal combustion piston engine of a cylinder capacity exceeding 800cc   | Free | No | - |

**CHAPTER 88.**

**AIRCRAFT, SPACECRAFT, AND PARTS THEREOF.**

**Note:**

1. For the purposes of this chapter, the expression "unmanned aircraft" means any aircraft, other than those of Heading 88.01, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

The expression "unmanned aircraft", however, does not cover flying toys, designed solely for amusement purposes (Heading 95.03).

**Subheading Notes.**

2. For the purposes of Subheadings 8806.21 to 8806.24 and 8806.91 to 8806.94, the expression "maximum take-off weight" means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

*Customs Tariff (Amendment)*

| Code       | Description of Goods  | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|-------------------------------|------|---------|
| 88.02      | - OTHER AIRCRAFT, EXCEPT UNMANNED AIRCRAFT OF HEADING 88.06 (FOR EXAMPLE, HELICOPTERS, AEROPLANES); SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES | -                             | -    | -       |
| 88.06      | - UNMANNED AIRCRAFT   | -                             | -    | -       |
| 8806.10.00 | - Designed for the carriage of passengers   | Free                          | No   | P&R     |
| 8806.2     | - Other, for remote-controlled flight only:   | -                             | -    | -       |
| 8806.21.00 | - With maximum take-off weight not more than 250g   | Free                          | No   | P&R     |
| 8806.22.00 | - With maximum take-off weight more than 250g but not more than 7kg   | Free                          | No   | P&R     |
| 8806.23.00 | - With maximum take-off weight more than 7kg but not more than 25kg   | Free                          | No   | P&R     |
| 8806.24.00 | - With maximum take-off weight more than 25kg but not more than 150kg   | Free                          | No   | P&R     |
| 8806.29.00 | - Other   | Free                          | No   | P&R     |
| 8806.9     | - Other   | -                             | -    | -       |
| 8806.91.00 | - With maximum take-off weight not more than 250g   | Free                          | No   | P&R     |
| 8806.92.00 | - With maximum take-off weight more than 250g but not more than 7kg   | Free                          | No   | P&R     |
| 8806.93.00 | - With maximum take-off weight more than 7kg but not more than 25kg   | Free                          | No   | P&R     |
| 8806.94.00 | - With maximum take-off weight more than 25kg but not more than 150kg   | Free                          | No   | P&R     |
| 8806.99.00 | - Other   | Free                          | No   | P&R     |
| 88.07      | - PARTS OF GOODS OF HEADING 88.01, 88.02 OR 88.06   | -                             | -    | -       |
| 8807.10.00 | - Propellers and rotors and parts thereof   | Free                          | No   | P&R     |
| 8807.20.00 | - Under-carriages and parts thereof   | Free                          | No   | P&R     |
| 8807.30.00 | - Other parts of airplanes, helicopters or unmanned aircraft  | Free                          | No   | P&R     |
| 8807.90.00 | - Other   | Free                          | No   | P&R     |
| 8903.1     | - Inflatable (including rigid hull inflatable) boats:   | -                             | -    | -       |
| 8903.11.00 | - Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100kg  | Free                          | No   | -       |
| 8903.12.00 | - Not designed for use with a motor and unladen (net) weight not exceeding 100kg  | Free                          | No   | -       |
| 8903.19.00 | - Other   | Free                          | No   | -       |
| 8903.2     | - Sailboats, other than inflatable, with or without auxiliary motor:  | -                             | -    | -       |
| 8903.21.00 | - Of a length not exceeding 7.5m  | Free                          | No   | -       |

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|               |   |  |                                      |             |                |
|---------------|---|--|--------------------------------------|-------------|----------------|
| 8903.22.00    | - | Of a length exceeding 7.5m but not exceeding 24m                             | Free                                 | No          | -              |
| 8903.23.00    | - | Of a length exceeding 24m  | Free                                 | No          | -              |
| <b>Code</b>   |   | <b>Description of Goods</b>  | <b>Rate of Duty as of 01/01/2022</b> | <b>Unit</b> | <b>Remarks</b> |
| <b>8903.3</b> | - | <b>Motorboats, other than inflatable, not including outboard motorboats:</b> | -                                    | -           | -              |
| 8903.31.00    | - | Of a length not exceeding 7.5m   | Free                                 | No          | -              |
| 8903.32.00    | - | Of a length exceeding 7.5m but not exceeding 24m                             | Free                                 | No          | -              |
| 8903.33.00    | - | Of a length exceeding 24m  | Free                                 | No          | -              |
| <b>8903.9</b> | - | <b>Other:</b>  | -                                    | -           | -              |
| 8903.93.00    | - | Of a length not exceeding 7.5m   | Free                                 | No          | -              |

**CHAPTER 90.**

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF.**

**Notes.**

1. (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specifically designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in 90.21.

| Code       |   | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|--|-------------------------------|------|---------|
| 9006.53.00 | - | For roll film of a width of 35mm   | Free                          | No   | -       |
| 90.13      | - | <b>LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER</b>  | -                             | -    | -       |
| 90.22      | - | <b>APPARATUS BASED ON THE USE OF XRAYS OR OF ALPHA, BETA, GAMMA OR OTHER IONISING RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, XRAY TUBES AND OTHER XRAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE</b> | -                             | -    | -       |

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|             |   |  |                                      |             |                |
|-------------|---|--|--------------------------------------|-------------|----------------|
| 9022.2      | - | Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:           | -                                    | -           | -              |
| 9027.8      | - | Other instruments and apparatus:   | -                                    | -           | -              |
| 9027.81.00  | - | Mass spectrometers   | Free                                 | No          | -              |
| <b>Code</b> |   | <b>Description of Goods</b>  | <b>Rate of Duty as of 01/01/2022</b> | <b>Unit</b> | <b>Remarks</b> |
| 9027.89.00  | - | Others   | Free                                 | No          | -              |
| 9030.3      | - | Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices), without a recording device: | -                                    | -           | -              |
| 9030.82.00  | - | For measuring or checking semiconductor wafers or devices (including integrated circuits)  | Free                                 | No          | -              |
| 9031.41.00  | - | For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photo masks or reticles used in manufacturing semiconductor devices (including integrated circuits)       | Free                                 | No          | -              |

**CHAPTER 94.**

**FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LUMINARIES AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS.**

**Notes.**

1. (f) Lamps or light sources and parts thereof (Chapter 85);
- (j) Toy furniture or toy luminaries and lighting fittings (Heading 95.03), billiard tables or other furniture specially constructed for games (Heading 95.04), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (Heading 95.05); or
4. For the purposes of Heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.



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| Code       |   | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|---|--|-------------------------------|------|---------|
| 9401.3     | - | Swivel seats with variable height adjustment:  | -                             | -    | -       |
| 9401.31.00 | - | Of wood  | Free                          | No   | -       |
| 9401.39.00 | - | Other  | Free                          | No   | -       |
| 9401.4     | - | Seats other than garden seats or camping equipment, convertible into beds:   | -                             | -    | -       |
| Code       |   | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
| 9401.3     | - | Swivel seats with variable height adjustment:  | -                             | -    | -       |
| 9401.31.00 | - | Of wood  | Free                          | No   | -       |
| 9401.39.00 | - | Other  | Free                          | No   | -       |
| 9401.4     | - | Seats other than garden seats or camping equipment, convertible into beds:   | -                             | -    | -       |
| 9401.41.00 | - | Of wood  | Free                          | No   | -       |
| 9401.49.00 | - | Other  | Free                          | No   | -       |
| 9401.9     | - | Parts:   | -                             | -    | -       |
| 9401.91.00 | - | Of wood  | 15%                           | No   | -       |
| 9401.99.00 | - | Other  | 15%                           | No   | -       |
| 9403.9     | - | Parts:   | -                             | -    | -       |
| 9403.91.00 | - | Of wood  | 15%                           | No   | -       |
| 9403.99.00 | - | Other  | 15%                           | No   | -       |
| 9404.40.00 | - | Quilts, bedspreads, eiderdowns ad duvets (comforters)  | 15%                           | No   | -       |
| 94.05      | - | <b>LUMINARIES AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAMEPLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED</b> | -                             | -    | -       |
| 9405.1     | - | Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:   | -                             | -    | -       |
| 9405.11.00 | - | Designed for use solely with light emitting diode (LED) light sources  | Free                          | No   | -       |
| 9405.19.00 | - | Other  | Free                          | No   | -       |
| 9405.2     | - | Electric table, desk, bedside or floor standing lamps:   | -                             | -    | -       |

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|               |   |   |                                      |             |                |
|---------------|---|---|--------------------------------------|-------------|----------------|
| 9405.21.00    | - | Designed for use solely with light-emitting diode (LED) light sources               | Free                                 | No          | -              |
| 9405.29.00    | - | Other   | Free                                 | No          | -              |
| <b>9405.3</b> | - | <b>Lighting strings of a kind used for Christmas trees:</b>                         | -                                    | -           | -              |
| 9405.32.00    | - | Designed for use solely with light-emitting diode (LED) light sources               | Free                                 | No          | -              |
| 9405.39.00    | - | Other   | Free                                 | No          | -              |
| <b>9405.4</b> | - | <b>Other electric luminaires and lighting fittings:</b>                             | -                                    | -           | -              |
| 9405.41.00    | - | Photovoltaic, designed for use solely with light-emitting diode (LED) light sources | Free                                 | No          | -              |
| <b>Code</b>   |   | <b>Description of Goods</b>   | <b>Rate of Duty as of 01/01/2022</b> | <b>Unit</b> | <b>Remarks</b> |
| 9405.42.00    | - | Other, designed for use solely with light-emitting diode (LED) light sources        | Free                                 | No          | -              |
| 9405.49.00    | - | Other   | -                                    | -           | -              |
| 9405.50.00    | - | Non-electrical luminaires and lighting fittings                                     | Free                                 | No          | -              |
| <b>9405.6</b> | - | <b>Illuminated signs, illuminated name-plates and the like:</b>                     | -                                    | -           | -              |
| 9405.61.00    | - | Designed for use solely with light-emitting diode (LED) light sources               | Free                                 | No          | -              |
| 9405.69.00    | - | Other   | Free                                 | No          | -              |
| 9406.20.00    | - | Modular building units, of steel  | 30%                                  | No          | -              |

**CHAPTER 95.**

**TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF.**

**Notes.**

1. This chapter does not cover -
  - (p) Unmanned aircraft (Heading 88.06);
  - (q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
  - (r) Spectacles, goggles or the like, for sports or outdoor games (Heading 90.04);
  - (s) Decoy calls or whistles (Heading 92.08);
  - (t) Arms or other articles of (Chapter 93);
  - (u) Electric garlands of all kinds (Heading 94.05);
  - (v) Monopods, bipods, tripods and similar articles (Heading 96.20);
  - (w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
  - (x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

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6. For the purposes of Heading 95.08 -

- (a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
- (b) The expression "water park amusements" means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
- (c) The expression "fairground amusements" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of Heading 95.04.

This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

| Code       | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|--|-------------------------------|------|---------|
| 95.04      | - VIDEO GAME CONSOLES AND MACHINES, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING EQUIPMENT, AMUSEMENT MACHINES OPERATED BY COINS, BANK NOTES, BANK CARDS, TOKENS OR BY ANY OTHER MEANS OF PAYMENT | -                             | -    | -       |
| 95.08      | - TRAVELLING CIRCUSES AND TRAVELING MENAGERIES; AMUSEMENT PARK RIDES AND WATER PARK AMUSEMENTS; FAIRGROUND AMUSEMENTS, INCLUDING SHOOTING GALLERIES; TRAVELLING THEATRES   | -                             | -    | -       |
| 9508.2     | - Amusement park rides and water park amusements:  | -                             | -    | -       |
| 9508.21.00 | - Roller coasters  | Free                          | No   | -       |
| 9508.22.00 | - Carousels, swings and roundabouts  | Free                          | No   | -       |
| 9508.23.00 | - Dodge' em cars   | Free                          | No   | -       |
| 9508.24.00 | - Motion simulators and moving theatres  | Free                          | No   | -       |
| 9508.25.00 | - Water rides  | Free                          | No   | -       |
| 9508.26.00 | - Water park amusements  | Free                          | No   | -       |
| 9508.29.00 | - Other  | Free                          | No   | -       |
| 9508.30.00 | - Fairground amusements  | Free                          | No   | -       |
| 9508.40.00 | - Travelling theatres  | Free                          | No   | -       |

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**CHAPTER 96.**

**MISCELLANEOUS MANUFACTURED ARTICLES.**

**Notes.**

1. (k) Articles of Chapter 94 (for example, furniture, luminaries and lighting fittings):

| Code       | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|--|-------------------------------|------|---------|
| 9609.10.00 | - Pencils and crayons, with leads encased in a sheath  | Free                          | No   | -       |
| 9617.00.00 | - Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inner                     | Free                          | No   | -       |
| 9619.00.00 | - Sanitary towels (pads) and tampons, napkins (diapers), napkin liners and similar articles, of any material | Free                          | No   | -       |

**CHAPTER 97.**

**WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES.**

**Notes.**

2. Heading 97.01 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
3. For the purposes of Heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
4. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
5. (A) Subject to Notes 2 to 4 above, articles of this chapter are to be classified in this chapter and not in any other chapter of the Nomenclature; and  
(B) Heading 97.06 does not apply to articles of the preceding headings of this chapter.
6. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints lithographs are to be treated as forming part of those articles, provided they are of a kind or value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

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| Code       | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
|------------|--|-------------------------------|------|---------|
| 97.01      | - PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 49.06 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES, MOSAICS AND SIMILAR DECORATIVE PLAGUES | -                             | -    | -       |
| 9701.2     | - Of an age exceeding 100 years:   | -                             | -    | -       |
| 9701.21.00 | - Paintings, drawings and pastels  | Free                          | No   | P&R     |
| 9701.22.00 | - Mosaics  | Free                          | No   | P&R     |
| 9701.29.00 | - Other  | Free                          | No   | P&R     |
| 9701.9     | - Other  | -                             | -    | -       |
| 9701.91.00 | - Paintings, drawings and pastels  | Free                          | No   | P&R     |
| 9701.92.00 | - Mosaics  | Free                          | No   | P&R     |
| 9701.99.00 | - Other  | Free                          | No   | P&R     |
| 97.02      | - ORIGINAL ENGRAVINGS, PRINTS, AND LITHOGRAPHS   | -                             | -    | -       |
| 9702.10.00 | - Of an age exceeding 100 years  | Free                          | No   | P&R     |
| 9702.90.00 | - Other  | Free                          | No   | P&R     |
| 97.03      | - ORIGINAL SCULPTURE AND STATUARY, IN ANY MATERIAL   | -                             | -    | -       |
| Code       | Description of Goods   | Rate of Duty as of 01/01/2022 | Unit | Remarks |
| 9703.10.00 | - Of an age exceeding 100 years  | Free                          | No   | P&R     |
| 9703.90.00 | - Other  | Free                          | No   | P&R     |
| 97.05      | - COLLECTIONS AND COLLECTORS' PIECES OF ARCHAEOLOGICAL, ETHNOGRAPHIC, HISTORICAL, ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, PALEONTOLOGICAL, OR NUMISMATIC INTEREST  | -                             | -    | -       |
| 9705.10.00 | - Collections and collectors' pieces of archaeological, ethnographic or historical interest  | Free                          | No   | P&R     |
| 9705.2     | - Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest   | -                             | -    | -       |
| 9705.21.00 | - Human specimen and parts thereof   | Free                          | No   | P&R     |
| 9705.22.00 | - Extinct or endangered species and parts thereof  | Free                          | No   | P&R     |
| 9705.29.00 | - Other  | Free                          | No   | P&R     |
| 9705.3     | - Collections and collectors' pieces of numismatic interest  | -                             | -    | -       |

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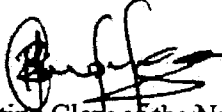
|              |   |   |      |    |     |
|--------------|---|---|------|----|-----|
| 9705.31.00   | - | Of an age exceeding 100 years                 | Free | No | P&R |
| 9705.39.00   | - | Other   | Free | No | P&R |
| <b>97.06</b> | - | <b>ANTIQUES OF AN AGE EXCEEDING 100 YEARS</b> | -    | -  | -   |
| 9706.10.00   | - | Of an age exceeding 250 years                 | Free | No | P&R |
| 9706.90.00   |   | Other   | Free | No | P&R |

**2. RATES OF EXPORT DUTY AND CLASSIFICATION (AMENDMENT OF SCHEDULE 2).**

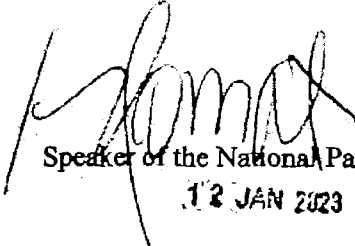
Schedule II of the Principal Act is amended by repealing the tariff item, description of goods and the rates of export duty shown in the following and replacing them with the tariff item, description and rate of export duty shown below:

| Export Item |   | Class of Goods          | Rate | Remarks |
|-------------|---|-------------------------|------|---------|
| 0308.11.00  | - | Live, fresh and chilled | Free | P&R     |
| 0308.12.00  | - | Frozen                  | Free | P&R     |
| 0308.19.00  | - | Other                   | Free | P&R     |

I hereby certify that the above is a fair print of the *Customs Tariff (Amendment) Act 2022*, which has been made by the National Parliament.

  
Acting Clerk of the National Parliament.  
12 JAN 2023

I hereby certify that the *Customs Tariff (Amendment) Act 2022*, was made by the National Parliament on 2 December 2022.

  
Speaker of the National Parliament.  
12 JAN 2023