

Section VI
PRODUCTS OF THE CHEMICAL
OR ALLIED INDUSTRIES

Notes.

- 1.- (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.
- 2.- Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

CHAPTER 28
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS
OF PRECIOUS METALS, OF RARE-EARTH METALS,
OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
- 2.- In addition to dithionites and sulphyloxylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in heading 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);

- (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
- (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3.- Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
- (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
- (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
- (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
- (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
- 4.- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
- 5.- Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxysalts.
- Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
- 6.- Heading 28.44 applies only to:
- (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
- (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
- (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
- (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 μ Ci/g);
- (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
- (f) Radioactive residues whether or not usable.
- The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to:
- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
 - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
- 7.- Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.
- 8.- Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

H.S .Code	DESCRIPTION	Rate(%)
	I. CHEMICAL ELEMENTS	
28.01	Fluorine, chlorine, bromine and iodine.	
2801.10	- Chlorine	2
2801.20	- Iodine	2
2801.30	- Fluorine; bromine	2
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	2
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	2
28.04	Hydrogen, rare gases and other non-metals.	
2804.10	- Hydrogen	2
	- Rare gases:	
2804.21	-- Argon	2
2804.29	-- Other	2
2804.30	- Nitrogen	2
2804.40	- Oxygen	2
2804.50	- Boron; tellurium	2
	- Silicon:	
2804.61	-- Containing by weight not less than 99.99% of silicon	2
2804.69	-- Other	2
2804.70	- Phosphorus	2
2804.80	- Arsenic	2
2804.90	- Selenium	2
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	
	- Alkali or alkaline-earth metals:	
2805.11	-- Sodium	2
2805.12	-- Calcium	2
2805.19	-- Other	2
2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	2
2805.40	- Mercury	2
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS	
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
2806.10	- Hydrogen chloride (hydrochloric acid)	2
2806.20	- Chlorosulphuric acid	2
2807.00	Sulphuric acid; oleum.	2
2808.00	Nitric acid; sulphonitric acids.	2

H.S .Code	DESCRIPTION	Rate(%)
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
2809.10	- Diphosphorus pentaoxide	2
2809.20	- Phosphoric acid and polyphosphoric acids	2
2810.00	Oxides of boron; boric acids.	2
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.	
	- Other inorganic acids:	
2811.11	-- Hydrogen fluoride (hydrofluoric acid)	2
2811.19	-- Other	2
	- Other inorganic oxygen compounds of non-metals:	
2811.21	-- Carbon dioxide	2
2811.22	-- Silicon dioxide	2
2811.29	-- Other	2
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS	
28.12	Halides and halide oxides of non-metals.	
2812.10	- Chlorides and chloride oxides	2
2812.90	- Other	2
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.	
2813.10	- Carbon disulphide	2
2813.90	- Other	2
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS	
28.14	Ammonia, anhydrous or in aqueous solution.	
2814.10	- Anhydrous ammonia	Free
2814.20	- Ammonia in aqueous solution	2
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
	- Sodium hydroxide (caustic soda):	
2815.11	-- Solid:	
2815.1110	--- Pharmaco poeial	2
2815.1190	--- Other	10
2815.12	-- In aqueous solution (soda lye or liquid soda)	5
2815.20	- Potassium hydroxide (caustic potash)	2
2815.30	- Peroxides of sodium or potassium	2
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
2816.10	- Hydroxide and peroxide of magnesium	2
2816.40	- Oxides, hydroxides and peroxides, of strontium or barium	2
2817.00	Zinc oxide; zinc peroxide.	2

H.S .Code	DESCRIPTION	Rate(%)
28.18	Artificial corundum, whether or not chemically defined; aluminum oxide; aluminum hydroxide.	
2818.10	- Artificial corundum, whether or not chemically defined	2
2818.20	- Aluminum oxide, other than artificial corundum	2
2818.30	- Aluminum hydroxide	2
28.19	Chromium oxides and hydroxides.	
2819.10	- Chromium trioxide	2
2819.90	- Other	2
28.20	Manganese oxides.	
2820.10	- Manganese dioxide	2
2820.90	- Other	2
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.	
2821.10	- Iron oxides and hydroxides	2
2821.20	- Earth colours	2
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	2
2823.00	Titanium oxides.	Free
28.24	Lead oxides; red lead and orange lead.	
2824.10	- Lead monoxide (litharge, massicot)	2
2824.90	- Other	2
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
2825.10	- Hydrazine and hydroxylamine and their inorganic salts	2
2825.20	- Lithium oxide and hydroxide	2
2825.30	- Vanadium oxides and hydroxides	2
2825.40	- Nickel oxides and hydroxides	2
2825.50	- Copper oxides and hydroxides	2
2825.60	- Germanium oxides and zirconium dioxide	2
2825.70	- Molybdenum oxides and hydroxides	2
2825.80	- Antimony oxides	2
2825.90	- Other	2
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS	
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
	- Fluorides:	
2826.12	-- Of aluminum	2
2826.19	-- Other	2
2826.30	- Sodium hexafluoroaluminate (synthetic cryolite)	2
2826.90	- Other	2

H.S .Code	DESCRIPTION	Rate(%)
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
2827.10	- Ammonium chloride	2
2827.20	- Calcium chloride	2
	- Other chlorides:	
2827.31	-- Of magnesium	2
2827.32	-- Of aluminum	2
2827.35	-- Of nickel	2
2827.39	-- Other	2
	- Chloride oxides and chloride hydroxides:	
2827.41	-- Of copper	2
2827.49	-- Other	2
	- Bromides and bromide oxides:	
2827.51	-- Bromides of sodium or of potassium	2
2827.59	-- Other	2
2827.60	- Iodides and iodide oxides	2
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
2828.10	- Commercial calcium hypochlorite and other calcium hypochlorites	2
2828.90	- Other	2
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
	- Chlorates:	
2829.11	-- Of sodium	2
2829.19	-- Other	5
2829.90	- Other	2
28.30	Sulphides; polysulphides, whether or not chemically defined.	
2830.10	- Sodium sulphides	2
2830.90	- Other	2
28.31	Dithionites and sulphonylates.	
2831.10	- Of sodium	2
2831.90	- Other	2
28.32	Sulphites; thiosulphates.	
2832.10	- Sodium sulphites	2
2832.20	- Other sulphites	2
2832.30	- Thiosulphates	2
28.33	Sulphates; alums; peroxosulphates (persulphates).	
	- Sodium sulphates:	
2833.11	-- Disodium sulphate	2
2833.19	-- Other	2

H.S .Code	DESCRIPTION	Rate(%)
	- Other sulphates:	
2833.21	-- Of magnesium	2
2833.22	-- Of aluminum	2
2833.24	-- Of nickel	2
2833.25	-- Of copper	2
2833.27	-- Of barium	2
2833.29	-- Other	2
2833.30	- Alums	2
2833.40	- Peroxosulphates (persulphates)	2
28.34	Nitrites; nitrates.	
2834.10	- Nitrites	2
	- Nitrates:	
2834.21	-- Of potassium	2
2834.29	-- Other	2
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
2835.10	- Phosphinates (hypophosphites) and phosphonates (phosphites)	2
	-- phosphates:	
2835.22	-- Of mono- or disodium	2
2835.24	-- Of potassium	2
2835.25	-- Calcium hydrogenorthophosphate ("dicalcium phosphate")	2
2835.26	-- Other phosphates of calcium	2
2835.29	-- Other	2
	- Polyphosphates:	
2835.31	-- Sodium triphosphate (sodium tripolyphosphate)	2
2835.39	-- Other	2
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
	- Disodium carbonate:	
2836.2010	--- Pharmaco poeial	2
2836.2090	--- Other	5
	- Sodium hydrogencarbonate (sodium bicarbonate):	
2836.3010	--- Pharmaco poeial	2
2836.3090	--- Other	5
2836.40	- Potassium carbonates	2
2836.50	- Calcium carbonate	2
2836.60	- Barium carbonate	2
	- Other:	
2836.91	-- Lithium carbonates	2

H.S .Code	DESCRIPTION	Rate(%)
2836.92	-- Strontium carbonate	2
2836.99	-- Other	2
28.37	Cyanides, cyanide oxides and complex cyanides.	
	- Cyanides and cyanide oxides:	
2837.11	-- Of sodium	2
2837.19	-- Other	2
2837.20	- Complex cyanides	2
[28.38]		
28.39	Silicates; commercial alkali metal silicates.	
	- Of sodium:	
2839.11	-- Sodium metasilicates	2
2839.19	-- Other	2
2839.90	- Other	2
28.40	Borates; peroxoborates (perborates).	
	- Disodium tetraborate (refined borax):	
2840.11	-- Anhydrous	2
2840.19	-- Other	2
2840.20	- Other borates	2
2840.30	- Peroxoborates (perborates)	2
28.41	Salts of oxometallic or peroxometallic acids.	
2841.30	- Sodium dichromate	2
2841.50	- Other chromates and dichromates; peroxochromates	2
	- Manganites, manganates and permanganates:	
2841.61	-- Potassium permanganate	2
2841.69	-- Other	2
2841.70	- Molybdates	2
2841.80	- Tungstates (wolframates)	2
2841.90	- Other	2
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	
2842.10	- Double or complex silicates, including aluminosilicates whether or not chemically defined	2
2842.90	- Other	2
	VI - MISCELLANEOUS	
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
2843.10	- Colloidal precious metals	2

H.S .Code	DESCRIPTION	Rate(%)
	- Silver compounds:	
2843.21	-- Silver nitrate	2
2843.29	-- Other	2
2843.30	- Gold compounds	2
2843.90	- Other compounds; amalgams	2
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing natural uranium or natural uranium compounds	2
2844.20	- Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	2
2844.30	- Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	2
2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	2
2844.50	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	2
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
2845.10	- Heavy water (deuterium oxide)	2
2845.90	- Other	2
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
2846.10	- Cerium compounds	2
2846.90	- Other	2
2847.00	Hydrogen peroxide, whether or not solidified with urea.	2
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	2
28.49	Carbides, whether or not chemically defined.	
2849.10	- Of calcium	2
2849.20	- Of silicon	2
2849.90	- Other	2
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	2

H.S .Code	DESCRIPTION	Rate(%)
[28.51]		
2852.00	Compounds, inorganic or organic, of mercury, excluding amalgams.	2
2853.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	2

CHAPTER 29 ORGANIC CHEMICALS

Notes.

- 1.- Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
 - (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
- 2.- This Chapter does not cover:
 - (a) Goods of heading 15.04 or crude glycerol of heading 15.20;
 - (b) Ethyl alcohol (heading 22.07 or 22.08);
 - (c) Methane or propane (heading 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Urea (heading 31.02 or 31.05);
 - (f) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
 - (g) Enzymes (heading 35.07);
 - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
 - (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
 - (k) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).
- 3.- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4.- In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

- 5.- (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
- (B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
- (C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
- (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and
 - (3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.
- (D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).
- (E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- 6.- The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or lead) directly linked to carbon atoms.
- Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
- 7.- Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids.
- These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.
- 8.- For the purposes of heading 29.37:
- (a) the term "hormones" includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);
 - (b) the expression "used primarily as hormones" applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Notes.

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

H.S .Code	DESCRIPTION	Rate(%)
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	

H.S .Code	DESCRIPTION	Rate(%)
29.01	Acyclic hydrocarbons.	
2901.10	- Saturated	2
	- Unsaturated:	
2901.21	-- Ethylene	2
2901.22	-- Propene (propylene)	Free
2901.23	-- Butene (butylene) and isomers thereof	2
2901.24	-- Buta-1,3-diene and isoprene	2
2901.29	-- Other	2
29.02	Cyclic hydrocarbons.	
	- Cyclanes, cyclenes and cycloterpenes:	
2902.11	-- Cyclohexane	2
2902.19	-- Other	2
2902.20	- Benzene	2
2902.30	- Toluene	2
	- Xylenes:	
2902.41	-- o-Xylene	2
2902.42	-- m-Xylene	2
2902.43	-- p-Xylene	2
2902.44	-- Mixed xylene isomers	2
2902.50	- Styrene	2
2902.60	- Ethylbenzene	2
2902.70	- Cumene	2
	- Other:	
2902.9010	--- Naphthalene	10
2902.9090	--- Other	2
29.03	Halogenated derivatives of hydrocarbons.	
	- Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	2
2903.12	-- Dichloromethane (methylene chloride)	2
2903.13	-- Chloroform (trichloromethane)	2
2903.14	-- Carbon tetrachloride	2
2903.15	-- 1,2-Dichloroethane (ethylene dichloride)	2
2903.19	-- Other	2
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.21	-- Vinyl chloride (chloroethylene)	2
2903.22	-- Trichloroethylene	2
2903.23	-- Tetrachloroethylene (perchloroethylene)	2
2903.29	-- Other	2

H.S .Code	DESCRIPTION	Rate(%)
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	
2903.31	-- Ethylene dibromide (ISO) (1,2-dibromoethane)	2
2903.39	-- Other	2
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.41	-- Trichlorofluoromethane	2
2903.42	-- Dichlorodifluoromethane	2
2903.43	-- Trichlorotrifluoroethanes	2
2903.44	-- Dichlorotetrafluoroethanes and chloropentafluoroethane	2
2903.45	-- Other derivatives perhalogenated only with fluorine and chlorine	2
2903.46	-- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	2
2903.47	-- Other perhalogenated derivatives	2
2903.49	-- Other	2
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.51	-- 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	2
2903.52	-- Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	2
2903.59	-- Other	2
	- Halogenated derivatives of aromatic hydrocarbons:	
2903.61	-- Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	2
2903.62	-- Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	2
2903.69	-- Other	2
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
2904.10	- Derivatives containing only sulpho groups, their salts and ethyl esters	2
2904.20	- Derivatives containing only nitro or only nitroso groups	2
2904.90	- Other	2
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Saturated monohydric alcohols:	
2905.11	-- Methanol (methyl alcohol)	2
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	2
2905.13	-- Butan-1-ol (n-butyl alcohol)	2

H.S .Code	DESCRIPTION	Rate(%)
2905.14	-- Other butanols	2
2905.16	-- Octanol (octyl alcohol) and isomers thereof	2
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	2
2905.19	-- Other	2
	- Unsaturated monohydric alcohols:	
2905.22	-- Acyclic terpene alcohols	2
2905.29	-- Other	2
	- Diols:	
2905.31	-- Ethylene glycol (ethanediol)	Free
2905.32	-- Propylene glycol (propane-1,2-diol)	2
2905.39	-- Other	2
	- Other polyhydric alcohols:	
2905.41	-- 2-Ethyl-2-(hydroxymethyl) propane-1,3-diol (trimethylolpropane)	2
2905.42	-- Pentaerythritol	2
2905.43	-- Mannitol	2
2905.44	-- D-glucitol (sorbitol)	2
2905.45	-- Glycerol	2
2905.49	-- Other	2
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905.51	-- Ethchlorvynol (INN)	2
2905.59	-- Other	2
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Cyclanic, cyclenic or cycloterpenic:	
2906.11	-- Menthol	2
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	2
2906.13	-- Sterols and inositols	2
2906.19	-- Other	2
	- Aromatic:	
2906.21	-- Benzyl alcohol	2
2906.29	-- Other	Free
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.07	Phenols; phenol-alcohols.	
	- Monophenols:	
2907.11	-- Phenol (hydroxybenzene) and its salts	2
2907.12	-- Cresols and their salts	2

H.S .Code	DESCRIPTION	Rate(%)
2907.13	-- Octylphenol, nonylphenol and their isomers; salts thereof	2
2907.15	-- Naphthols and their salts	2
2907.19	-- Other	2
	- Polyphenols; phenol-alcohols:	
2907.21	-- Resorcinol and its salts	2
2907.22	-- Hydroquinone (quinol) and its salts	2
2907.23	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	2
2907.29	-- Other	2
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
	- Derivatives containing only halogen substituents and their salts:	
2908.11	-- Pentachlorophenol (ISO)	2
2908.19	-- Other	2
	- Other:	
2908.91	-- Dinoseb (ISO) and its salts	2
2908.99	-- Other	2
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.11	-- Diethyl ether	2
2909.19	-- Other	2
2909.20	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	2
2909.30	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	2
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.41	-- 2,2'-Oxydiethanol (diethylene glycol, digol)	2
2909.43	-- Monobutyl ethers of ethylene glycol or of diethylene glycol	2
2909.44	-- Other monoalkylethers of ethylene glycol or of diethylene glycol	2
2909.49	-- Other	2

H.S .Code	DESCRIPTION	Rate(%)
2909.50	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	2
2909.60	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	2
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2910.10	- Oxirane (ethylene oxide)	2
2910.20	- Methyloxirane (propylene oxide)	2
2910.30	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	2
2910.40	- Dieldrin (ISO, INN)	2
2910.90	- Other	2
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	2
	V. ALDEHYDE-FUNCTION COMPOUNDS	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
	- Acyclic aldehydes without other oxygen function:	
2912.11	-- Methanal (formaldehyde)	2
2912.12	-- Ethanal (acetaldehyde)	2
2912.19	-- Other	2
	- Cyclic aldehydes without other oxygen function:	
2912.21	-- Benzaldehyde	2
2912.29	-- Other	2
2912.30	- Aldehyde-alcohols	2
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)	2
2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	2
2912.49	-- Other	2
2912.50	- Cyclic polymers of aldehydes	2
2912.60	- Paraformaldehyde	10
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	2
	VI. KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS	

H.S .Code	DESCRIPTION	Rate(%)
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Acyclic ketones without other oxygen function:	
2914.11	-- Acetone	2
2914.12	-- Butanone (methyl ethyl ketone)	2
2914.13	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	2
2914.19	-- Other	2
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.21	-- Camphor	2
2914.22	-- Cyclohexanone and methylcyclohexanones	2
2914.23	-- Ionones and methylionones	2
2914.29	-- Other	2
	- Aromatic ketones without other oxygen function:	
2914.31	-- Phenylacetone (phenylpropan-2-one)	2
2914.39	-- Other	2
2914.40	- Ketone-alcohols and ketone-aldehydes	2
2914.50	- Ketone-phenols and ketones with other oxygen function	2
	- Quinones:	
2914.61	-- Anthraquinone	2
2914.69	-- Other	2
2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives	2
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Formic acid, its salts and esters:	
2915.11	-- Formic acid	2
2915.12	-- Salts of formic acid	2
2915.13	-- Esters of formic acid	2
	- Acetic acid and its salts; acetic anhydride:	
2915.21	-- Acetic acid	2
2915.24	-- Acetic anhydride	2
2915.29	-- Other	2
	- Esters of acetic acid:	

H.S .Code	DESCRIPTION	Rate(%)
2915.31	-- Ethyl acetate	2
2915.32	-- Vinyl acetate	2
2915.33	-- n-Butyl acetate	2
2915.36	-- Dinoseb (ISO) acetate	2
2915.39	-- Other	2
2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters	2
2915.50	- Propionic acid, its salts and esters	2
2915.60	- Butanoic acids, pentanoic acids, their salts and esters	2
2915.70	- Palmitic acid, stearic acid, their salts and esters	2
2915.90	- Other	2
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.11	-- Acrylic acid and its salts	2
2916.12	-- Esters of acrylic acid	Free
2916.13	-- Methacrylic acid and its salts	2
2916.14	-- Esters of methacrylic acid	2
2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters	2
2916.19	-- Other	2
2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxy acids and their derivatives:	
2916.31	-- Benzoic acid, its salts and esters	2
2916.32	-- Benzoyl peroxide and benzoyl chloride	2
2916.34	-- Phenylacetic acid and its salts	2
2916.35	-- Esters of phenylacetic acid	2
2916.36	-- Binapacryl (ISO)	2
2916.39	-- Other	2
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.11	-- Oxalic acid, its salts and esters	2
2917.12	-- Adipic acid, its salts and esters	2
2917.13	-- Azelaic acid, sebacic acid, their salts and esters	2
2917.14	-- Maleic anhydride	2

H.S .Code	DESCRIPTION	Rate(%)
2917.19	-- Other	2
2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.32	-- Dioctyl orthophthalates	2
2917.33	-- Dinonyl or didecyl orthophthalates	2
2917.34	-- Other esters of orthophthalic acid	2
2917.35	-- Phthalic anhydride	2
2917.36	-- Terephthalic acid and its salts	2
2917.37	-- Dimethyl terephthalate	Free
2917.39	-- Other	2
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.11	-- Lactic acid, its salts and esters	2
2918.12	-- Tartaric acid	2
2918.13	-- Salts and esters of tartaric acid	2
2918.14	-- Citric acid	5
2918.15	-- Salts and esters of citric acid	5
2918.16	-- Gluconic acid, its salts and esters	2
2918.18	-- Chlorobenzilate (ISO)	2
2918.19	-- Other	2
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.21	-- Salicylic acid and its salts	2
2918.22	-- O-Acetylsalicylic acid, its salts and esters	2
2918.23	-- Other esters of salicylic acid and their salts	2
2918.29	-- Other	2
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	2
	- Other:	
2918.91	-- 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	2
2918.99	-- Other	2
	VIII. ESTERS OF INORGANIC ACIDS OF NON-METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	

H.S .Code	DESCRIPTION	Rate(%)
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2919.10	- Tris(2,3-dibromopropyl) phosphate	2
2919.90	- Other	2
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2920.11	-- Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	2
2920.19	-- Other	2
2920.90	- Other	2
	IX. NITROGEN-FUNCTION COMPOUNDS	
29.21	Amine-function compounds.	
	- Acyclic monoamines and their derivatives; salts thereof:	
2921.11	-- Methylamine, di- or trimethylamine and their salts	2
2921.19	-- Other	2
	- Acyclic polyamines and their derivatives; salts thereof:	
2921.21	-- Ethylenediamine and its salts	2
2921.22	-- Hexamethylenediamine and its salts	2
2921.29	-- Other	2
2921.30	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	2
	- Aromatic monoamines and their derivatives; salts thereof:	
2921.41	-- Aniline and its salts	2
2921.42	-- Aniline derivatives and their salts	2
2921.43	-- Toluidines and their derivatives; salts thereof	2
2921.44	-- Diphenylamine and its derivatives; salts thereof	2
2921.45	-- 1-Naphthylamine (alpha naphthylamine), 2-naphthylamine (beta naphthylamine) and their derivatives; salts thereof	2
2921.46	-- Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	2
2921.49	-- Other	2
	- Aromatic polyamines and their derivatives; salts thereof:	
2921.51	-- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	2
2921.59	-- Other	2
29.22	Oxygen-function amino-compounds.	

H.S .Code	DESCRIPTION	Rate(%)
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.11	-- Monoethanolamine and its salts	2
2922.12	-- Diethanolamine and its salts	2
2922.13	-- Triethanolamine and its salts	2
2922.14	- - Dextropropoxyphene (INN) and its salts	2
2922.19	-- Other	2
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts	2
2922.29	-- Other	2
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	2
2922.39	-- Other	2
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.41	-- Lysine and its esters; salts thereof	2
2922.42	-- Glutamic acid and its salts	2
2922.43	-- Anthranilic acid and its salts	2
2922.44	-- Tilidine (INN) and its salts	2
2922.49	-- Other	2
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	2
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
2923.10	- Choline and its salts	2
2923.20	- Lecithins and other phosphoaminolipids	2
2923.90	- Other	2
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.	
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.11	-- Meprobamate (INN)	2
2924.12	-- Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	2
2924.19	-- Other	2

H.S .Code	DESCRIPTION	Rate(%)
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.21	-- Ureines and their derivatives; salts thereof	2
2924.23	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	2
2924.24	-- Ethinamate (INN)	2
2924.29	-- Other	2
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	
	- Imides and their derivatives; salts thereof:	
2925.11	-- Saccharin and its salts	2
2925.12	-- Glutethimide (INN)	2
2925.19	-- Other	2
	- Imines and their derivatives; salts thereof:	
2925.21	-- Chlordimeform (ISO)	2
2925.29	-- Other	2
29.26	Nitrile-function compounds.	
2926.10	- Acrylonitrile	Free
2926.20	- 1-Cyanoguanidine (dicyandiamide)	2
2926.30	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	2
2926.90	- Other	2
2927.00	Diazo-, azo- or azoxy-compounds.	2
2928.00	Organic derivatives of hydrazine or of hydroxylamine.	2
29.29	Compounds with other nitrogen function.	
2929.10	- Isocyanates	2
2929.90	- Other	2
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES	
29.30	Organo-sulphur compounds.	
2930.20	- Thiocarbamates and dithiocarbamates	2
2930.30	- Thiuram mono-, di- or tetrasulphides	2
2930.40	- Methionine	2
2930.50	- Captafol (ISO) and methamidophos (ISO)	2
2930.90	- Other	2
2931.00	Other organo-inorganic compounds.	2
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	

H.S .Code	DESCRIPTION	Rate(%)
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.11	-- Tetrahydrofuran	2
2932.12	-- 2-Furaldehyde (furfuraldehyde)	2
2932.13	-- Furfuryl alcohol and tetrahydrofurfuryl alcohol	2
2932.19	-- Other	2
	- Lactones:	
2932.21	-- Coumarin, methylcoumarins and ethylcoumarins	2
2932.29	-- Other lactones	2
	- Other:	
2932.91	-- Isosafrole	2
2932.92	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one	2
2932.93	-- Piperonal	2
2932.94	-- Safrole	2
2932.95	-- Tetrahydrocannabinols (all isomers)	2
2932.99	-- Other	2
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.11	-- Phenazone (antipyrin) and its derivatives	2
2933.19	-- Other	2
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.21	-- Hydantoin and its derivatives	2
2933.29	-- Other	2
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.31	-- Pyridine and its salts	2
2933.32	-- Piperidine and its salts	2
2933.33	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), cetobemidone (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) and trimeperidine (INN); salts thereof	2
2933.39	-- Other	2
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933.41	-- Levorphanol (INN) and its salts	2

H.S .Code	DESCRIPTION	Rate(%)
2933.49	-- Other	2
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.52	-- Malonylurea (barbituric acid) and its salts	2
2933.53	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	2
2933.54	-- Other derivatives of malonylurea (barbituric acid); salts thereof	2
2933.55	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	2
2933.59	-- Other	2
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.61	-- Melamine	2
2933.69	-- Other	2
	- Lactams:	
2933.71	-- 6-Hexanelactam (epsilon-caprolactam)	Free
2933.72	-- Clobazam (INN) and methyprylon (INN)	2
2933.79	-- Other lactams	2
	- Other:	
2933.91	-- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	2
2933.99	-- Other	2
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	
2934.10	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	2
2934.20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	2
2934.30	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	2
	- Other:	

H.S .Code	DESCRIPTION	Rate(%)
2934.91	-- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	2
2934.99	-- Other	2
2935.00	Sulphonamides.	2
	XI - PROVITAMINS, VITAMINS AND HORMONES	
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	
	- Vitamins and their derivatives, unmixed:	
2936.21	-- Vitamins A and their derivatives	2
2936.22	-- Vitamin B1 and its derivatives	2
2936.23	-- Vitamin B2 and its derivatives	2
2936.24	-- D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	2
2936.25	-- Vitamin B6 and its derivatives	2
2936.26	-- Vitamin B12 and its derivatives	2
2936.27	-- Vitamin C and its derivatives	2
2936.28	-- Vitamin E and its derivatives	2
2936.29	-- Other vitamins and their derivatives	2
2936.90	- Other, including natural concentrates	2
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
2937.11	-- Somatotropin, its derivatives and structural analogues	2
2937.12	-- Insulin and its salts	2
2937.19	-- Other	2
	- Steroidal hormones, their derivatives and structural analogues:	
2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	2
2937.22	-- Halogenated derivatives of corticosteroidal hormones	2
2937.23	-- Oestrogens and progestogens	2
2937.29	-- Other	2
	- Catecholamine hormones, their derivatives and structural analogues:	
2937.31	-- Epinephrine	2
2937.39	-- Other	2

H.S .Code	DESCRIPTION	Rate(%)
2937.40	- Amino-acid derivatives	2
2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	2
2937.90	- Other	2
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES	
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
2938.10	- Rutoside (rutin) and its derivatives	2
2938.90	- Other	2
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	- Alkaloids of opium and their derivatives; salts thereof:	
2939.11	-- Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	2
2939.19	-- Other	2
2939.20	- Alkaloids of cinchona and their derivatives; salts thereof	2
2939.30	- Caffeine and its salts	2
	- Ephedrines and their salts:	
2939.41	-- Ephedrine and its salts	2
2939.42	-- Pseudoephedrine (INN) and its salts	2
2939.43	-- Cathine (INN) and its salts	2
2939.49	-- Other	2
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	
2939.51	-- Fenetylline (INN) and its salts	2
2939.59	-- Other	2
	- Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.61	-- Ergometrine (INN) and its salts	2
2939.62	-- Ergotamine (INN) and its salts	2
2939.63	-- Lysergic acid and its salts	2
2939.69	-- Other	2
	- Other:	
2939.91	-- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	2

H.S .Code	DESCRIPTION	Rate(%)
2939.99	-- Other	2
	XIII. OTHER ORGANIC COMPOUNDS	
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	2
29.41	Antibiotics.	
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	2
2941.20	- Streptomycins and their derivatives; salts thereof	2
2941.30	- Tetracyclines and their derivatives; salts thereof	2
2941.40	- Chloramphenicol and its derivatives; salts thereof	2
2941.50	- Erythromycin and its derivatives; salts thereof	2
2941.90	- Other	2
2942.00	Other organic compounds.	2

CHAPTER 30
PHARMACEUTICAL PRODUCTS

Notes.

- 1.- This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);
 - (b) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);
 - (d) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).
- 2.- For the purposes of heading 30.02, the expression “modified immunological products” applies only to monoclonal antibodies (MABs), antibody fragments, antibody conjugates and antibody fragment conjugates.
- 3.- For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:
 - (a) As unmixed products:
 - (1) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
- 4.- Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
 - (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits;
 - (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
 - (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
 - (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
 - (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

H.S .Code	DESCRIPTION	Rate(%)
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
3001.20	- Extracts of glands or other organs or of their secretions	2
3001.90	- Other	2
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
3002.10	- Antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes	Free
3002.20	- Vaccines for human medicine	Free
3002.30	- Vaccines for veterinary medicine	Free
3002.90	- Other	Free
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	2
3003.20	- Containing other antibiotics	2
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3003.31	-- Containing insulin	2
3003.39	-- Other	2
3003.40	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	2
	- Other:	
3003.9010	--- Contraceptives; tumors and cancer medicaments; organs transplantation medicaments; cardio vascular medicaments; bilharziasis medicaments; and artificial plasma substitutes; dangerous and chronic, phycological or neurogenic diseases medicaments	Free
3003.9090	--- Other	2
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	5
3004.20	- Containing other antibiotics	5
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:	

H.S .Code	DESCRIPTION	Rate(%)
3004.31	-- Containing insulin	2
3004.32	-- Containing corticosteroid hormones, their derivatives and structural analogues	5
3004.39	-- Other	5
3004.40	- Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	5
3004.50	- Other medicaments containing vitamins or other products of heading 29.36	5
	- Other:	
3004.9010	--- Contraceptives; tumors and cancer medicaments; organs transplantation medicaments; cardio vascular medicaments; bilharziasis medicaments; and artificial plasma substitutes; dangerous and chronic, phycological, neurogenic diseases medicaments	Free
3004.9090	--- Other	5
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	
3005.10	- Adhesive dressings and other articles having an adhesive layer	10
3005.90	- Other	10
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	
3006.10	- Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	5
3006.20	- Blood-grouping reagents	5
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	2
3006.40	- Dental cements and other dental fillings; bone reconstruction cements	5
3006.50	- First-aid boxes and kits	5
3006.60	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	Free
3006.70	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	5
	- Other:	
3006.91	-- Appliances identifiable for ostomy use	2
3006.92	-- Waste pharmaceuticals	2

CHAPTER 31 **FERTILISERS**

Notes.

- 1.- This Chapter does not cover:
 - (a) Animal blood of heading 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).
- 2.- Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
- 3.- Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.
 - (c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- 4.- Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:
 - (a) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
 - (b) Fertilisers consisting of any of the goods described in (a) above mixed together.

- 5.- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.
- 6.- For the purposes of heading 31.05, the term “other fertilisers” applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

H.S . Code	DESCRIPTION	Rate(%)
3101.00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilizers produced by the mixing or chemical treatment of animal or vegetable products.	Free
31.02	Mineral or chemical fertilizers, nitrogenous.	
3102.10	- Urea, whether or not in aqueous solution	Free
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102.21	-- Ammonium sulphate	Free
3102.29	-- Other	Free
3102.30	- Ammonium nitrate, whether or not in aqueous solution	Free
3102.40	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	Free
3102.50	- Sodium nitrate	Free
3102.60	- Double salts and mixtures of calcium nitrate and ammonium nitrate	Free
3102.80	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free
3102.90	- Other, including mixtures not specified in the foregoing subheadings	Free
31.03	Mineral or chemical fertilizers, phosphatic.	
3103.10	- Superphosphates	Free
3103.90	- Other	Free
31.04	Mineral or chemical fertilizers, potassic.	
3104.20	- Potassium chloride	Free
3104.30	- Potassium sulphate	Free
3104.90	- Other	Free
31.05	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	

H.S . Code	DESCRIPTION	Rate(%)
3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	Free
3105.20	- Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	Free
3105.30	- Diammonium hydrogenorthophosphate (diammonium phosphate)	Free
3105.40	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	Free
	- Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus:	
3105.51	-- Containing nitrates and phosphates	Free
3105.59	-- Other	Free
3105.60	- Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free
3105.90	- Other	Free

CHAPTER 32
TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES,
PIGMENTS AND OTHER COLOURING MATTER;
PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

Notes.

- 1.- This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);
 - (b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading 27.15).
- 2.- Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
- 3.- Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
- 4.- Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
- 5.- The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
- 6.- The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

H.S .Code	DESCRIPTION	Rate(%)
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
3201.10	- Quebracho extract	2
3201.20	- Wattle extract	2
3201.90	- Other	2
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	
3202.10	- Synthetic organic tanning substances	2
3202.90	- Other	2

H.S .Code	DESCRIPTION	Rate(%)
3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	2
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.11	-- Disperse dyes and preparations based thereon	2
3204.12	-- Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	2
3204.13	-- Basic dyes and preparations based thereon	2
3204.14	-- Direct dyes and preparations based thereon	2
3204.15	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	2
3204.16	-- Reactive dyes and preparations based thereon	2
3204.17	-- Pigments and preparations based thereon	2
3204.19	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	2
3204.20	- Synthetic organic products of a kind used as fluorescent brightening agents	2
3204.90	- Other	2
3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	2
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
	- Pigments and preparations based on titanium dioxide:	
3206.11	-- Containing 80% or more by weight of titanium dioxide calculated on the dry matter	2
3206.19	-- other	2
3206.20	- Pigments and preparations based on chromium compounds	2
	- Other colouring matter and other preparations:	
3206.41	-- Ultramarine and preparations based thereon	2
3206.42	-- Lithopone and other pigments and preparations based on zinc sulphide	2

H.S .Code	DESCRIPTION	Rate(%)
3206.49	-- Other	2
3206.50	- Inorganic products of a kind used as luminophores	2
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	
3207.10	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	10
3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5
3207.30	- Liquid lustres and similar preparations	10
3207.40	- Glass frit and other glass, in the form of powder, granules or flakes	5
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.	
3208.10	- Based on polyesters	10
3208.20	- Based on acrylic or vinyl polymers	10
3208.90	- Other	10
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
3209.10	- Based on acrylic or vinyl polymers	10
3209.90	- Other	10
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	20
32.11	Prepared driers.	
3211.0010	--- In packages of weight not less than 25 K.G	5
3211.0090	--- Other	10
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	
3212.10	- Stamping foils	2
3212.90	- Other	2
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	
3213.10	- Colours in sets	30

H.S .Code	DESCRIPTION	Rate(%)
3213.90	- Other	30
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.	
3214.10	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	10
3214.90	- Other	10
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
	- Printing ink:	
3215.11	-- Black	10
3215.19	-- Other	10
3215.90	- Other	10

CHAPTER 33
ESSENTIAL OILS AND RESINOIDS; PERFUMERY,
COSMETIC OR TOILET PREPARATIONS

Notes.

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

H.S .Code	DESCRIPTION	Rate(%)
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
	- Essential oils of citrus fruit:	
3301.12	-- Of orange	5
3301.13	-- Of lemon	5
3301.19	-- Other	5
	- Essential oils other than those of citrus fruit:	
3301.24	-- Of peppermint (<i>Mentha piperita</i>)	5
3301.25	-- Of other mints	5
3301.29	-- Other	5
3301.30	- Resinoids	5
3301.90	- Other	5
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	
	- Of a kind used in the food or drink industries:	
3302.1010	---Compound alcoholic is preparations of a kind used for manufacture of beverages ⁽¹⁾	3000
3302.1090	--- Other	5
3302.90	- Other	5

H.S .Code	DESCRIPTION	Rate(%)
3303.00	Perfumes and toilet waters.	30
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	
3304.10	- Lip make-up preparations	30
3304.20	- Eye make-up preparations	30
3304.30	- Manicure or pedicure preparations	30
	- Other:	
3304.91	-- Powders, whether or not compressed	30
3304.99	-- Other	30
33.05	Preparations for use on the hair.	
3305.10	- Shampoos	30
3305.20	- Preparations for permanent waving or straightening	30
3305.30	- Hair lacquers	30
3305.90	- Other	30
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
3306.10	- Dentifrices	30
3306.20	- Yarn used to clean between the teeth (dental floss)	30
3306.90	- Other	30
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.	
3307.10	- Pre-shave, shaving or after-shave preparations	30
3307.20	- Personal deodorants and antiperspirants	30
(1) According to what is determined between minister of finance and minister of tourism, such items imported for tourism sector shall be subject to duty rate 300 % or to the duty rate of the heading concerned whichever is less.		
3307.30	- Perfumed bath salts and other bath preparations	30
	- Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
3307.41	-- Agarbatti and other odoriferous preparations which operate by burning	30
3307.49	-- Other	30
	- Other:	
3307.9010	--- Solution for contact lens	20
3307.9090	--- Other	30

CHAPTER 34
SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS,
LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES,
POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES,
MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS
WITH A BASIS OF PLASTER

Notes.

- 1.- This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).
- 2.- For the purposes of heading 34.01, the expression “soap” applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as “scouring powders and similar preparations.”
- 3.- For the purposes of heading 34.02, “organic surface-active agents” are products which when mixed with water at a concentration of 0.5 % at 20 °C and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.
- 4.- In heading 34.03 the expression “petroleum oils and oils obtained from bituminous minerals” applies to the products defined in Note 2 to Chapter 27.
- 5.- In heading 34.04, subject to the exclusions provided below, the expression “artificial waxes and prepared waxes” applies only to:
 - (a) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (b) Products obtained by mixing different waxes;
 - (c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

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

H.S .Code	DESCRIPTION	Rate(%)
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	

H.S .Code	DESCRIPTION	Rate(%)
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401.11	-- For toilet use (including medicated products)	30
3401.19	-- Other	30
	- Soap in other forms:	
3401.2010	--- Saponified castor oil, Soap sticks of sodium salt resulting from fat-acids and veg-oils (soap-base) whether flavoured or coloured	10
3401.2090	--- Other	30
3401.30	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	30
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
	- Organic surface-active agents, whether or not put up for retail sale:	
3402.11	-- Anionic	2
3402.12	-- Cationic	2
3402.13	-- Non-ionic	2
3402.19	-- Other	2
3402.20	- Preparations put up for retail sale	30
	- Other:	
3402.9010	--- Organic surface-active agent not put up for retail sale	2
3402.9090	--- Other	20
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
	- Containing petroleum oils or oils obtained from bituminous minerals:	
3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials:	
3403.1110	--- Put up for retail sale	10
3403.1190	--- Other	2
3403.19	-- Other:	
3403.1910	--- Put up for retail sale	10
3403.1990	--- Other	5
	- Other:	

H.S .Code	DESCRIPTION	Rate(%)
3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials:	
3403.9110	--- Put up for retail sale	10
3403.9190	--- Other	2
3403.99	-- Other:	
3403.9910	--- Put up for retail sale	10
3403.9990	--- Other	5
34.04	Artificial waxes and prepared waxes.	
3404.20	- Of poly(oxyethylene) (polyethylene glycol)	5
3404.90	- Other	2
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	
3405.10	- Polishes, creams and similar preparations for footwear or leather	30
3405.20	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	30
3405.30	- Polishes and similar preparations for coachwork, other than metal polishes	30
3405.40	- Scouring pastes and powders and other scouring preparations	10
3405.90	- Other	30
3406.00	Candles, tapers and the like.	30
3407.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	5

CHAPTER 35
ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES;
GLUES; ENZYMES

Notes.

1.- This Chapter does not cover:

- (a) Yeasts (heading 21.02);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

2.- For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

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

H.S .Code	DESCRIPTION	Rate(%)
35.01	Casein, caseinates and other casein derivatives; casein glues.	
3501.10	- Casein	5
3501.90	- Other	5
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
	- Egg albumin:	
3502.11	-- Dried	5
3502.19	-- Other	5
3502.20	- Milk albumin, including concentrates of two or more whey proteins	5
3502.90	- Other	5
35.03	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	
3503.0010	--- Gelatine and its derivatives	2
3503.0090	--- Other	10
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	
3504.0010	--- Soya - beans proteins	5
3504.0090	--- Other	10

H.S .Code	DESCRIPTION	Rate(%)
35.05	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches.	
3505.10	- Dextrins and other modified starches	2
3505.20	- Glues	10
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	
3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	10
	- Other:	
3506.91	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	10
3506.99	-- Other	10
35.07	Enzymes; prepared enzymes not elsewhere specified or included.	
3507.10	- Rennet and concentrates thereof	5
3507.90	- Other	2

CHAPTER 36
EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES;
PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes.

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

H.S. Code	DESCRIPTION	Rate(%)
3601.00	Propellant powders.	10
3602.00	Prepared explosives, other than propellant powders.	10
3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	10
	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
3604.10	- Fireworks	10
3604.90	- Other	10
3605.00	Matches, other than pyrotechnic articles of heading 36.04.	30
	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	
3606.10	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	30
3606.90	- Other	10

CHAPTER 37
PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

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

H.S .Code	DESCRIPTION	Rate (%)
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	
3701.10	- For X-ray	2
3701.20	- Instant print film	20
	- Other plates and film, with any side exceeding 255 mm:	
3701.3010	--- For ray photography, printing	10
3701.3090	--- Other	20
	- Other:	
3701.91	-- For colour photography (polychrome)	20
3701.99	-- Other:	
3701.9910	--- For ray photography, printing	10
3701.9990	-- Other	20
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	
3702.10	- For X-ray	2
	- Other film, without perforations, of a width not exceeding 105 mm:	
3702.31	-- For colour photography (polychrome)	20
3702.32	-- Other, with silver halide emulsion	20
3702.39	-- Other	20
	- Other film, without perforations, of a width exceeding 105 mm:	
3702.41	-- Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	20
3702.42	-- Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	20
3702.43	-- Of a width exceeding 610 mm and of a length not exceeding 200 m	10
3702.44	-- Of a width exceeding 105 mm but not exceeding 610 mm	10
	- Other film, for colour photography (polychrome):	
3702.51	-- Of a width not exceeding 16 mm and of a length not exceeding 14 m:	
3702.5110	--- Micro films and photomechanical reproduction film	10
3702.5190	--- Other	20
3702.52	-- Of a width not exceeding 16 mm and of a length exceeding 14 m:	
3702.5210	--- Micro films and photomechanical reproduction film, For cinema photography of a width 16 mm	10
3702.5290	--- Other	20
3702.53	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	20

H.S .Code	DESCRIPTION	Rate (%)
3702.54	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	20
3702.55	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:	
3702.5510	--- For cinema photography	2
3702.5590	--- Other	20
3702.56	-- Of a width exceeding 35 mm:	
3702.5610	--- For cinema photography	2
3702.5690	--- Other	20
	- Other:	
3702.91	-- Of a width not exceeding 16 mm:	
3702.9110	--- Micro films and photomechanical reproduction films, Cinema photography films of a width 16 mm, and a length exceeding 14 m	5
3702.9190	--- Other	20
3702.93	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m	20
3702.94	-- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:	
3702.9410	--- For cinema photography	2
3702.9490	--- Other	20
3702.95	-- Of a width exceeding 35 mm:	
3702.9510	--- For cinema photography	2
3702.9590	--- Other	20
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.	
3703.10	- In rolls of a width exceeding 610 mm:	
3703.1010	--- For ray and electroluminescent photography	2
3703.1090	--- Other	20
3703.20	- Other, for colour photography (polychrome):	
3703.2010	--- For ray and electroluminescent photography	2
3703.2090	--- Other	20
3703.90	- Other:	
3703.9010	--- For ray and electroluminescent photography	2
3703.9090	--- Other	20
3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	10
37.05	Photographic plates and film, exposed and developed, other than cinematographic film.	
3705.10	- For offset reproduction	2
3705.90	- Other	20
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	
	- Of a width of 35 mm or more:	
3706.1010	--- Negative	2
3706.1090	--- Positive	20
	- Other:	

H.S .Code	DESCRIPTION	Rate (%)
3706.9010	--- Negative	2
3706.9090	--- Positive	20
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	
3707.10	- Sensitising emulsions	5
3707.90	- Other	5

CHAPTER 38
MISCELLANEOUS CHEMICAL PRODUCTS

Notes.

- 1.- This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);
 - (4) Certified reference materials specified in Note 2 below;
 - (5) Products specified in Note 3 (a) or 3 (c) below;
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);
 - (c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);
 - (d) Medicaments (heading 30.03 or 30.04); or
 - (e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).
- 2.- (A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.
(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.
- 3.- Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).
- 4.- Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:
 - (a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;
 - (b) Industrial waste;
 - (c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or
 - (d) Clinical waste, as defined in Note 6 (a) below.
- 5.- For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).
- 6.- For the purposes of heading 38.25, the expression "other wastes" applies to:
 - (a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);
 - (b) Waste organic solvents;
 - (c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and
 - (d) Other wastes from chemical or allied industries.

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

Subheading Notes.

- 1.- Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane); dieldrin (ISO, INN); dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO); phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters.
- 2.- For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

H.S .Code	DESCRIPTION	Rate (%)
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	
3801.10	- Artificial graphite	5
3801.20	- Colloidal or semi-colloidal graphite	5
3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	5
3801.90	- Other	2
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.	
3802.10	- Activated carbon	Free
3802.90	- Other	2
3803.00	Tall oil, whether or not refined.	5
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	5
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	
3805.10	- Gum, wood or sulphate turpentine oils	5
3805.90	- Other	5
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
3806.10	- Rosin and resin acids	5
3806.20	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	10
3806.30	- Ester gums	5
3806.90	- Other	10
3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	5
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	
3808.50	- Goods specified in Subheading Note 1 to this Chapter:	
3808.5010	--- For agriculture	5
3808.5090	--- Other	10
	- Other:	

H.S .Code	DESCRIPTION	Rate (%)
3808.91	-- Insecticides:	
3808.9110	--- For agriculture	5
3808.9190	--- Other	10
3808.92	-- Fungicides:	
3808.9210	--- For agriculture	5
3808.9290	--- Other	10
3808.93	-- Herbicides, anti-sprouting products and plant-growth regulators	5
3808.94	-- Disinfectants:	
3808.9410	--- For agriculture	5
3808.9490	--- Other	10
3808.99	-- Other:	
3808.9910	--- For agriculture	5
3808.9990	--- Other	10
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
3809.10	- With a basis of amylaceous substances	2
	- Other:	
3809.91	-- Of a kind used in the textile or like industries	Free
3809.92	-- Of a kind used in the paper or like industries	2
3809.93	-- Of a kind used in the leather or like industries	2
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	
3810.10	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	
3810.1010	--- Powders	5
3810.1090	--- Other	10
3810.90	- Other	10
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	
	- Anti-knock preparations:	
3811.11	-- Based on lead compounds	5
3811.19	-- Other	5
	- Additives for lubricating oils:	
3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals	5
3811.29	-- Other	5
3811.90	- Other	5
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.	
3812.10	- Prepared rubber accelerators	5
3812.20	- Compound plasticisers for rubber or plastics	5
3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	5
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	5
3814.00	Organic composite solvents and thinners, not elsewhere specified or	2

H.S .Code	DESCRIPTION	Rate (%)
	included; prepared paint or varnish removers.	
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
	- Supported catalysts:	
3815.11	-- With nickel or nickel compounds as the active substance	5
3815.12	-- With precious metal or precious metal compounds as the active substance	5
3815.19	-- Other	5
3815.90	- Other	5
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	5
3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	5
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	Free
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	5
3820.00	Anti-freezing preparations and prepared de-icing fluids.	5
3821.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	5
3822.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	5
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
3823.11	-- Stearic acid	5
3823.12	-- Oleic acid	5
3823.13	-- Tall oil fatty acids	5
3823.19	-- Other	5
3823.70	- Industrial fatty alcohols	5
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
3824.10	- Prepared binders for foundry moulds or cores	5
3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders	5
3824.40	- Prepared additives for cements, mortars or concretes	5
3824.50	- Non-refractory mortars and concretes	5
3824.60	- Sorbitol other than that of subheading 2905.44	5
	- Mixtures containing halogenated derivatives of methane, ethane or propane:	
3824.71	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5
3824.72	-- Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	5
3824.73	-- Containing hydrobromofluorocarbons (HBFCs)	5
3824.74	-- Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	5
3824.75	-- Containing carbon tetrachloride	5

H.S .Code	DESCRIPTION	Rate (%)
3824.76	-- Containing 1,1,1-trichloroethane (methyl chloroform)	5
3824.77	-- Containing bromomethane (methyl bromide) or bromochloromethane	5
3824.78	-- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	5
3824.79	-- Other	5
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:	
3824.81	-- Containing oxirane (ethylene oxide)	5
3824.82	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	5
3824.83	-- Containing tris(2,3-dibromopropyl) phosphate	5
3824.90	- Other	5
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	
3825.10	- Municipal waste	5
3825.20	- Sewage sludge	5
3825.30	- Clinical waste	5
	- Waste organic solvents:	
3825.41	-- Halogenated	5
3825.49	-- Other	5
3825.50	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5
	- Other wastes from chemical or allied industries:	
3825.61	-- Mainly containing organic constituents	5
3825.69	-- Other	5
3825.90	- Other	5