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ASSEMBLY OF THE REPUBLIC

Law no. 6/2009[1]
of 10 March

It being necessary to reformulate the Customs Tariff Schedules in accordance with the development of international trade, the Assembly of the Republic, in terms of the provisions of number 2 of Article 127, read together with line o) of number 2 of Article 179, both of the Constitution of the Republic, determines:

Article 1. The text of the Customs Tariff Schedules and the respective Preliminary Instructions, which form an integral part of this Law, have been approved.

Article 2. Customs duties and other charges shall be levied on goods imported into, and exported from, the customs territory.

Article 3. The Council of Ministers shall be responsible for the promulgation of regulations in terms of this Law, and shall approve the complementary instructions and procedures necessary for the putting into operation of the Customs Tariff Schedules within a period of 60 days, counting from the date of their publication.

Article 4. All legislation which is contrary to this Law, is revoked.

Article 5. This law shall enter into force on 1 January 2009.

Approved by the Assembly of the Republic on 23 December 2008.
The President of the Assembly of the Republic, *Eduardo Joaquim Mulémbwè*

Promulgated on 1 January 2009.

Let it be published.

The President of the Republic, ARMANDO EMÍLIO GUEBUZA

Preliminary Instructions to the Schedules - PIS

Chapter 1
General Provisions

Article 1
(Definitions)

For the purposes of this Law, the words listed below shall bear the following meanings:

a) Customs duties and other charges: The customs duties, charges, fees and other taxes which are levied on the value of goods to be imported or exported, the collection of which is the responsibility of Customs;
b) Export: The departure of goods from the customs territory;
c) Import: The entry of goods into the customs territory;
d) Country: The Republic of Mozambique;
e) PIS: Preliminary Instructions to the Schedules;
f) Customs Tariff Schedules: Table, which conforms to a specific structure, and to the tariff schedule of the Harmonized Commodity Description and Coding System, in which goods are described, and which lists the customs charges to be paid when importing or exporting;
g) DU : Single Administrative Document, or "*Documento Único*";
h) DUA : Abbreviated Single Administrative Document;
i) DS : Simplified Administrative Document;
j) Customs Service Fee: Service fee, for the issuing of a customs clearance certificate;
k) Customs Territory: The entire geographical area in which the Republic of Mozambique exercises its sovereignty.

[1] Law 6/2009 appeared in *Boletim da República* 1st Series, No. 9, of Tuesday, 10 March 2009. Note that this translation also includes the excise duty values contained in Law 17/2009 (published in *Boletim da República* 1st Series, No. 36, of 10 September 2009), which were not included in the 10 March 2009 publication.

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Article 2
(Scope)

Imported or exported goods, no matter who the importing or exporting entity may be, shall be subject to the payment of customs duties and other charges, as indicated in the Customs Tariff Schedules, except if they benefit from any applicable exemption or reduction, in terms of a specific legal provision.

Article 3
(Customs Classification)

1. The customs classification of goods shall be undertaken in accordance with the General Rules for the Interpretation of the Harmonized Commodity Description and Coding System, contained in Article 21 of these Instructions.
2. Without prejudice to the special cases regulated by this Chapter, the rules for the interpretation and classification of goods adopted in Mozambique are the General Rules for the Interpretation of the Harmonized Commodity Description and Coding System.

Article 4
(Customs Value in the Importation of Goods)

The customs value adopted in the Republic of Mozambique is that defined in Article VII of the General Agreement on Tariffs and Trade, of 1994 (GATT).

Article 5
(Exchange Rate)

For the purposes of converting the customs value into national currency, the applicable exchange rate shall be that which is in force at the moment of acceptance of the declaration.

Article 6
(Origin)

As a result of the specific rules contemplated in corresponding agreements or protocols, the origin of goods, proven by way of a Certificate of Origin issued by the competent entity, may affect customs duty rates.

Article 7
(Containers)

1. Without prejudice to the general rule set out in no. 5 of Article 21 of these Instructions for the interpretation and application of the Harmonized Commodity Description and Coding System, “containers” shall mean the packaging and materials which accompany the goods at the time of the issuing of customs clearance, necessary for their containment or protection, for transportation.
2. The value of the containers of goods subject to customs duties shall be included in the customs value of the goods, when these containers are those normally used.
3. The procedures for the fiscal treatment of containers shall be the object of specific regulation.

Chapter II
Specific provisions

Article 8
(Importing in shipments)

Devices, machines and equipment, when imported in parts or pieces, may be classified in the same way as the final product, provided that the following formalities are complied with:

a) The importer shall be obliged, by way of a declaration of responsibility, to attend to the import of the entire device, machine or piece of equipment within a period to be determined by him;
b) A list of materials to be imported, shall be presented;
c) Customs duties and other charges corresponding to the customs tariff classification of the parts received in each shipment, shall be the object of guarantee;
d) If, within the period set out in line a) of this Article, the import of the entire device, machine or piece of equipment is not effected, customs duties and other charges over the imported part shall be paid, in accordance with the classification referred to in line c);
e) The period referred to in line a) of this Article may be extended on the duly justified request of the importer.

Article 9
(Calculation of import duties)

1. Customs duties and other charges levied when importing, shall be calculated in accordance with the fees indicated in the respective tax columns of the Customs Tariff Schedules.
2. *Ad valorem* duties shall be levied over the customs value, expressed in national currency.
3. Specific duties shall be levied over the unit indicated in the respective tax column of the Customs Tariff Schedules.
4. Anti-dumping duties correspond to the result of the application of the anti-dumping tax rate, over the difference between the value construed as “dumping” and the real value, calculated on the basis of the rules applicable in the country.
5. The surcharge shall result from the application of the surcharge rate, defined in specific legislation, which shall be levied over the customs value.
6. Excise Duty shall be calculated by means of the application of the tax rate set out in the respective Code, and shall be levied on the customs value, plus the total of duties effectively paid.
7. Value Added Tax (VAT) shall be calculated by means of the application of the tax rate set out in the respective Code, and shall be levied over the customs value, plus the total of customs duties effectively paid, Excise Tax, and the surcharge, if applicable.
8. The customs services fee shall be set at 2,500 Mt for each import operation which is exempt from customs duties, shall be charged in respect of all Single Administrative Documents and Abbreviated Single Administrative Documents, and shall be paid over to the Mozambican Tax Authority.

Article 10
(Customs debts)

1. A customs debt shall consist of the amount of customs duties and other charges due in respect of an import or export, after having been calculated by the customs authority, on the basis of the elements necessary for the

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determination of the RATEble material and of the person responsible for payment.

2. The customs debt shall, obligatorily, be the object of recordal in the accounting registers of the institution, for the purpose of collection.

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Article 11
(Export of goods)

1. The export of goods shall be exempt from customs duties.
2. An overvaluation tax, as defined in specific legislation, may be levied on the customs value when goods are exported.

Article 12
(Alteration of the rates of duties and other charges)

1. Goods shall be subject to the rates of the customs regime in force on the date of acceptance of the declaration.
2. Whenever there is a change in the rates of duties and other charges, goods for which charges have already been paid, or guaranteed, but which remain subject to fiscal action, shall be bound by the tax rates of the previous customs regime.
3. Goods seized on the basis of the customs law shall not be subject to penalties if legal proceedings are terminated by an absolving judgment, or found to have no merit, and the lowest amount of duties and other charges shall be applicable.
4. The lowest amount of duties and other charges shall be understood to mean the amount resulting from the application of the lowest tax rate in force, whether on the date of seizure, or on the date of the absolving judgment, or of the finding of no merit.

Article 13
(Traveler´s exemption)

1. Individual tax exemptions shall be conferred, monthly, on goods contained in the personal luggage of travelers arriving from abroad, provided that such imports are proven not to have a commercial nature, or in other words, which have an occasional nature and relate exclusively to goods intended for the personal or family use of travelers.
2. If goods have a value exceeding the exemption to which a traveler is entitled, he shall be taxed on the difference between the value, and the right in question.
3. The exemption limits referred to in the previous numbers, for a traveler, are the following:
    a. Tobacco products – 200 cigarettes, or 100 cigarillos, or 50 cigars, or 250 grams of tobacco, for smoking;
    b. Alcoholic beverages – 1 liter of spirits, and 2,5 liters of wine;
    c. Perfumes – 50 ml of perfume, or 250 ml of *eau de toilette*;
    d. Pharmaceutical specialties – quantities considered reasonable for own consumption; and
    e. Other articles, the total value of which does not exceed 5,000 Mt.
4. Travelers younger than 18 years shall not benefit from any exemption relating to the goods referred to in lines a) and b) of the previous number.

Article 14
(Goods which may benefit from an exemption from, or reduction in duties)

The goods listed in the following table shall benefit from an exemption from, or reduction in duties:

1.	Good destined for the official use of diplomatic missions, consular posts, international organizations and their accredited agencies in Mozambique, in terms of specific legislation pertaining to these matters;
2.	Objects intended for diplomatic agents or career consuls and international functionaries, in terms of specific legislation pertaining to these matters;
3.	Samples, either isolated or in collections, duly labeled, which, in any way, present characteristics which are specific to them, and which are without commercial value;
4.	Prizes won in public contests or sporting competitions;
5.	Luggage, on terms legally defined;
6.	Articles from a deceased estate which may be imported as luggage, as well as caskets, burial wreaths and funeral emblems which accompany them;
7.	Objects intended for display in public museums;
8.	Objects considered by the Ministry of Education and Culture to be works of art, or as having historical value;
9.	Gifts intended for prisoners of war in terms of Article 3 of the Geneva Convention, signed on 22 July 1929, relating to the treatment of prisoners of war;
10.	Educational or scientific films, intended for interested Ministries;
11.	War and cantonment material, uniforms, intended for the official use of the Defence and Security Forces;
12.	Goods for which exemptions are set out in Agreements and Treaties signed or recognized by the Government of the Republic of Mozambique;
13.	Products brought in, in small quantities, from neighboring states by border populations, for personal or family consumption;
14.	Scientific, educational or laboratory material and equipment, intended for education, higher learning, and technical-scientific research, duly confirmed by the overseeing sector;

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15. Foreign notes and coins, when imported by banking institutions duly authorized for this purpose;
16. Notes and coins in the national currency, when imported by the Bank of Mozambique;
17. Transport documentation imported by air transport companies, railway companies and maritime companies, such as way bills, shipping documents, tickets and luggage tags;
18. Work documentation, reports, tender proposals, schematic diagrams and drawings;
19. Catalogues, on paper, or magnetic;
20. Goods intended for a specifically approved industrial use, regulated in specific legislation.

Chapter III
Abbreviations used in the text of the Customs Tariff Schedules

Article 15
(First abbreviation table)

1. The abbreviations referred to in the text of the Customs Tariff Schedules under the heading "Unit" shall be read in accordance with the following table:

BRT	Gross register tonnage (2,8316 m^3)
C/K	Number of carats (1 metric carat = $2x10^{-4}$ kg)
CE/EL	Number of elements
100 P/ST	100 units
CT/L	Payload capacity in metric tons
G	Gram
GI F/S	Gram of fissile isotopes
KG 90% SDT	Kilogram of substance, 90% dry
KG H2O2	Kilogram of hydrogen peroxide
KG K2O	Kilogram of potassium oxide
KG KOH	Kilogram of potassium hydroxide (caustic potash)
KG MET.AM.	Kilogram of methylamine
KG N	Kilogram of nitrogen
KG NaOH	Kilogram of sodium hydroxide (caustic soda)
KG/NET EDA	Kilogram of drained net weight
KG P2O5	Kilogram of diphosphorous pentoxide
KG U	Kilogram of uranium
1000 KWh	1000 Kilowatt hour
L	Liter
L ALC 100%	Liter of pure alcohol (100%)
1000 L	1000 liters
M	Meter
M2	Square meter
M3	Cubic meter
1000 P/ST	1000 units
P/ST	Number of units
PA	Number of pairs
TJ	Terajoule (highest calorific power)
TON	Ton

2. The payload capacity, in metric tons (CT/L), is understood to mean the cargo capacity of a ship, expressed in this unit, not including the goods transported as provisions on board (fuel, instruments, food products, etc.), and in the same way transported persons (crew and passengers), and their luggage, do not enter into the calculation.

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Article 16
(Second abbreviation table)

The abbreviations set out in the columns of the Customs Tariff Schedules, shall be read in accordance with the following table:

Unit	Unit of Measure		
K	Conventional Code, which specifies goods as capital		
Customs Duties	**General Rate**	Non-preferential tax rates	
	SADC	RSA	Preferential tax rates applicable to the Republic of South Africa
		Other Members	Preferential tax rates applicable to other members of the SADC who have signed the Protocol on commercial exchanges.
	EU		Preferential tax rates applicable to the member countries of the European Union, in light of the Economic Partnership Agreements
Excise Duty	Excise Duty		
VAT	Value Added Tax		

Article 17
(Third abbreviation table)

The abbreviations relating to the import on goods within the scope of the SADC Trade Protocol shall be read in accordance with the following table:

Legend:

A	Goods liberalized since 2001
B1	Goods with a general tax rate of 20%, subject to gradual liberalization and a zero tax rate since 2008
B21	Goods with a general tax rate of 7,5%, subject to gradual liberalization and a zero tax rate since 2008
B22	Goods with a general tax rate of 5%, subject to gradual liberalization and a zero tax rate since 2008
C1	Goods with a general tax rate of 20%, subject to gradual liberalization and a zero tax rate between 2012 and 2015
C21	Goods with a general tax rate of 7,5%, subject to gradual liberalization and a zero tax rate between 2012 and 2015
C22	Goods with a general tax rate of 5%, subject to gradual liberalization and a zero tax rate between 2012 and 2015
C23	Goods with a general tax rate of 2,5%, subject to gradual liberalization and a zero tax rate between 2012 and 2015
E	Customs situations not foreseen in the SADC Trade Protocol

Article 18
(Table of preferential treatment for the SADC)

The preferential treatment tax rates referred to in the table contained in Article 17, relating to the import of goods, within the scope of the SADC Trade Protocol, shall vary in accordance with the following calendar:

Other Members													
SADC Heading	Int. Heading	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
A	A	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0				
B1	B1	30,0	30,0	25,0	25,0	25,0	20,0	10,0	0,0				
B2	B21	7,5	7,5	7,5	7,5	7,5	7,5	4,0	0,0				
B2	B22	5,0	5,0	5,0	5,0	5,0	5,0	3,0	0,0				
C1	C1	30,0	30,0	25,0	25,0	25,0	20,0	20,0	20,0	15,0	10,0	5,0	0,0
C2	C21	7,5	7,5	7,5	7,5	7,5	7,5	7,5	7,5	7,5	7,5	5,0	0,0
C2	C22	5,0	5,0	5,0	5,0	5,0	5,0	5,0	5,0	5,0	5,0	3,0	0,0
C2	C23	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	1,0	0,0
E	E	Customs situations not contemplated in the SADC Protocol on Commercial Exchanges											

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RSA																
SADC Heading	Int. Heading	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
A	A	0,0	0,0	0,0	0,0	0,0	0,0	0,0	0,0							
B1	B1	30,0	30,0	25,0	25,0	25,0	20,0	10,0	0,0							
B2	B21	7,5	7,5	7,5	7,5	7,5	7,5	4,0	0,0							
B2	B22	5,0	5,0	5,0	5,0	5,0	5,0	3,0	0,0							
C1	C1	30,0	30,0	25,0	25,0	25,0	20,0	20,0	20,0	15,0	15,0	15,0	10,0	10,0	10,0	0,0
C2	C21	7,5	7,5	7,5	7,5	7,5	7,5	7,5	7,5	7,5	7,5	5,0	5,0	3,0	3,0	0,0
C2	C22	5,0	5,0	5,0	5,0	5,0	5,0	5,0	5,0	5,0	5,0	4,0	3,0	2,0	1,0	0,0
C2	C23	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,0	1,0	0,0
E	E	Customs situations not contemplated in the SADC Protocol on Commercial Exchanges														

Article 19
(Preferential treatment for the EU)

The preferential tax rates relating to the import of goods flowing from the EU, and contained in the respective tax column, shall result from the Agreement on Economic Partnership concluded with the EU.

Chapter IV
Final Provisions

Article 20
(Differences between the text of the Customs Tariff Schedules, and the Preliminary Instructions to the Schedules)

Whenever there is a difference between the text of the Customs Tariff Schedules, and the provisions of the Preliminary Instructions to the Schedules, that which is set out in the text of the Customs Tariff Schedules shall prevail.

Article 21
(General rules for the interpretation of the Harmonized System)

The classification of goods in the tariff schedule shall be governed by the following rules:

1. The headings of sections, chapters and sub-chapters shall only have indicative value, and, for legal purposes, classification shall be determined by the text of the headings, and by the Notes for the Section and Chapter, provided that the said headings and notes are not in conflict.
2. Any reference to articles or materials shall be determined in the following manner:
   a. A reference to an article in a specific heading, relates also to that particular article when incomplete or unfinished, provided that it is presented in such a state as to display the characteristics which are essential to the completed or finished article;
   b. A reference to material in a specific heading relates to that material, whether it is in a pure state, or mixed, or combined with other materials. In the same way, any reference to works of a specific material, includes works consisting entirely or partially of such material. The classification of these mixed products or composite articles shall take place in accordance with the principles set out in the following rule.
3. When it appears that goods may be classified in two or more headings, by applying Rule 3, or for any other reason, the classification shall take place in the following manner:
   a. The most specific heading shall prevail over those which are more generic. However, when two or more headings are applicable, each of them to only one part of the materials which make up a mixed or composite article, or only to one of the components which have been packaged in sets, for retail sale, such positions should be considered, as regards these products or articles, to be equally specific, even if one of these provides a more precise or complete description of the merchandise.
   b. Mixed products, works composed of different materials or constituted by the joining of different articles, and goods presented in packaged sets, for the purpose of retail sale, the classification of which cannot be effected by the application of Rule 3(a), shall be classified by the material or article which gives them their essential characteristic, when it is possible to make this determination.
   c. In the cases in which Rules 4(a) and (b) do not allow for a classification to be made, the goods shall be classified in terms of the heading situated in the last place, in numerical order, of those which may validly be taken into consideration.
4. Goods which cannot be classified by application of the rules listed above, shall be classified in terms of the heading corresponding to the articles most similar to them.
5. In addition to the preceding rules, the goods listed below shall be subject to the following rules:
   1. Cases for photographic equipment, musical instruments, weapons, design instruments, jewellery and similar receptacles, specially made for holding a specific article, with the articles which they are intended for, shall be classified as these last articles, provided that they are of the type normally sold with these articles. This rule, however, is not applicable to receptables which give the whole product its essential character.
   2. Without prejudice to the provisions of rule 6(a), packages containing goods shall be classified as these goods, when they are of the type normally used for packaging. However, this provision shall not apply to packages which may obviously be used repeatedly.
6. The classification of goods listed in the sub-headings of the same heading, shall be determined, for legal purposes, by the text of these sub-headings and by the Notes to the respective sub-headings, and also, *mutatis mutandis*, by the preceding rules, it being understood that only headings of the same level shall be comparable. For the purposes of this rule, the Notes to the Section and the Chapter shall also be applicable, unless a contrary provision exists.

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SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICELES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1. This Chapter does not include:

   a) Parings or similar waste, of raw hides or skins (Heading 05.11);

   b) Birdskins or parts of birdskins, with their feathers or down, (Heading 05.05 or 67.01, as the case may be);

   c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

1. A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (Headings 41.01 to 4103, as the case may be).

   B) For the purposes of Headings 41.04 to 41.06, the term "crust" includes hides and skins that have been retanned, colored or fat-liquored (stuffed) prior to drying.

2. Throughout this tariff schedule "composition leather" means only substances of the kind referred to in Heading 41.15.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
41.01		**Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split**										
	4101.20.00	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	KG		2.5	A	0	A	0	0		17
	4101.50.00	- Whole hides and skins, of a weight exceeding 16 kg	KG		2.5	A	0	A	0	0		17
	4101.90.00	- Others, including butts, bends and bellies	KG		2.5	A	0	A	0			17
41.02		**Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 c) of this Chapter**										

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	4102.10.00	- With wool on	P/ST		2.5	A	0	A	0			17
		- Without wool on										
	4102.21.00	-- Pickled	P/ST		2.5	A	0	A	0			17
	4102.29.00	-- Others	P/ST		2.5	A	0	A	0			17
41.03		**Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter**										
	4103.20.00	- Of reptiles	KG		2.5	A	0	A	0			17
	4103.30.00	- Of swine	KG		2.5	A	0	A	0			17
	4103.90.00	- Others	KG		2.5	A	0	A	0	0		17
41.04		**Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared** - In the wet state (including wet-blue)										
	4104.11.00	-- Full grains, unsplit; grain splits	M2		7.5	B21	0	B21	0			17
	4104.19.00	-- Others	M2		7.5	B21	0	B21	0	0		17
		- In the dry state (crust)										
	4104.41.00	-- Full grains, unsplit; grain splits	M2		7.5	B21	0	B21	0			17
	4104.49.00	-- Others	M2		7.5	B21	0	B21	0			17
41.05		**Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared**										
	4105.10.00	- In the wet state (including wet-blue)	M2		7.5	B21	0	B21	0			17
	4105.30.00	- In the dry state (crust)	KG		7.5	B21	0	B21	0			17
41.06		**Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared** - Of goats or kids										
	4106.21.00	-- In the wet state (including wet-blue)	M2		7.5	B21	0	B21	0			17
	4106.22.00	-- In the dry state (crust)	M2		7.5	B21	0	B21	0			17
		- Of swine										
	4106.31.00	-- In the wet state (including wet-blue)	M2		7.5	B21	0	B21	0			17
	4106.32.00	-- In the dry state (crust)	M2		7.5	B21	0	B21	0			17
	4106.40.00	-- Of reptiles	M2		7.5	B21	0	B21	0			17
		- Others										
	4106.91.00	-- In the wet state (including wet-blue)	M2		7.5	B21	0	B21	0			17
	4106.92.00	-- In the dry state (crust)	M2		7.5	B21	0	B21	0			17

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
41.07		**Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of Heading 41.14**										
		- Whole hides and skins										
	4107.11.00	-- Full grains, unsplit	M2		7.5	B21	0	B21	0	0		17
	4107.12.00	-- Grain splits	M2		7.5	B21	0	B21	0			17
	4107.19.00	-- Others	M2		7.5	B21	0	B21	0			17
		- Others, including sides										
	4107.91.00	-- Full grains, unsplit	M2		7.5	B21	0	B21	0			17
	4107.92.00	-- Grain splits	M2		7.5	B21	0	B21	0			17
	4107.99.00	-- Others	M2		7.5	B21	0	B21	0	0		17
[41.08]												
[41.09]												
[41.10]												
[41.11]												
41.12	4112.00.00	**Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of Heading 41.14**	M2		7.5	B21	0	B21	0	0		17
41.13		**Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of Heading 41.14**										
	4113.10.00	- Of goats or kids	M2		7.5	B21	0	B21	0			17
	4113.20.00	- Of swine	M2		7.5	B21	0	B21	0			17
	4113.30.00	- Of reptiles	M2		7.5	B21	0	B21	0			17
	4113.90.00	- Others	M2		7.5	B21	0	B21	0	0		17
41.14		**Chamois (including combination chamois) leather; patent leather and patent laminated leather; metalized leather**										
	4114.10.00	- Chamois (including combination chamois) leather	M2		7.5	B21	0	B21	0	0		17
	4114.20.00	- Patent leather and patent laminated leather; metalized leather	M2		7.5	B21	0	B21	0			17
41.15		**Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour**										
	4115.10.00	- Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls	M2		7.5	B21	0	B21	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	M2		7.5	B21	0	B21	0			17

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Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)

Notes.

1. This Chapter does not include:

    a) Sterile surgical catgut or similar sterile suture materials (Heading 30.06);

    b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (Heading 43.03 or 43.04);

    c) Articles made up of netting from Heading 56.08;

    d) Articles of Chapter 64;

    e) Headgear or parts thereof of Chapter 65;

    f) Whips, riding-crops or other articles from Heading 66.02;

    g) Cuff-links, bracelets or other imitation jewelry (Heading 71.17);

    h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (in general, Section XV);

    ij) Strings, skins for drums or the like, or other parts of musical instruments (Heading 9209);

    k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

    l) Articles of Chapter 95 (for example, toys, games, sports requisites);

    m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, from Heading 96.06.

2. A) In addition to the provisions of Note 1 above, Heading 42.02 does not include:

    a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (Heading 39.23);

    b) Articles of plaiting materials (Heading 46.02);

    B) Articles of Headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

3. For the purposes of Heading 42.03, "articles of apparel and clothing accessories" applies, inter alia, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watchstraps (Heading 91.13).

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
42.01	4201.00.00	**Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material**	KG		20	B1	0	B1	0	0		17
42.02		**Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewelry boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper**										
		- Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers										
	4204.11.00	-- With outer surface of leather, of composition leather or of patent leather	P/ST		20	B1	0	B1	0	0		17
	4204.11.00	-- With outer surface of plastics or of textile materials	P/ST		20	B1	0	B1	0	0		17
	4204.11.00	-- Others	P/ST		20	B1	0	B1	0	0		17
		- Handbags, whether or not with shoulder strap, including those without handle										
	4204.11.00	-- With outer surface of leather, of composition leather or of patent leather	P/ST		20	B1	0	B1	0	0		17
	4204.11.00	-- With outer surface of plastics or of textile materials	P/ST		20	B1	0	B1	0	0		17
	4204.11.00	-- Others	P/ST		20	B1	0	B1	0	0		17
		- Articles of a kind normally carried in the pocket or in the handbag										
	4204.11.00	-- With outer surface of leather, of composition leather or of patent leather	P/ST		20	B1	0	B1	0	0		17
	4204.11.00	-- With outer surface of plastics or of textile materials	P/ST		20	B1	0	B1	0	0		17
	4204.11.00	-- Others	P/ST		20	B1	0	B1	0	0		17
		- Others										
	4204.11.00	-- With outer surface of leather, of composition leather or of patent leather	P/ST		20	B1	0	B1	0	0		17
	4204.11.00	-- With outer surface of plastics or of textile materials	P/ST		20	B1	0	B1	0	0		17
	4204.11.00	-- Others	P/ST		20	B1	0	B1	0	0		17
42.03		**Articles of apparel and clothing accessories, of leather or of composition leather**										
	4204.11.00	- Articles of apparel	KG		20	B1	0	B1	0	0		17
		- Gloves, mittens and mitts										

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	4204.11.00	-- Specially designed for use in sports	PA		7.5	B21	0	B21	0	0		17
	4204.11.00	-- Others	PA		20	B1	0	B1	0	0		17
	4204.11.00	- Belts and bandoliers	KG		20	B1	0	B1	0	0		17
	4204.11.00	- Other clothing accessories	KG		20	B1	0	B1	0	0		17
[42.04]												
42.05	4204.11.00	**Other articles of leather or of composition leather**	KG		20	B1	0	B1	0	0		17
42.06	4204.11.00	**Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons**	KG		20	B1	0	B1	0	0		17

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Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1. Throughout the Tariff references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2. This Chapter does not cover:

   a) birdskins or parts of birdskins, with their feathers or down (heading Nº. 05.05 or 67.01);

   b) raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1(c) to that Chapter);

   c) gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading Nº. 42.03);

   d) articles of Chapter 64;

   e) headgear or parts thereof of Chapter 65;

   f) articles of Chapter 95 (for example, toys, games, sports requisites).

3. Heading Nº. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading Nº. 43.03 or 43.04 as the case may be.

5. Throughout the Tariff the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading Nº. 58.01 or 60.01).

HEADING NUMBER	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT.	RATE	CAT	RATE			
43.01		**Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading Nº. 41.01, 41.02 or 41.03.**										
	4301.10.00	- Of mink, whole, with or without head, tail or paws.	P/ST		7.5	B21	0	B21	0			17
	4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	P/ST		7.5	B21	0	B21	0			17
	4301.60.00	- Of fox, whole, with or without head, tail or paws.	P/ST		7.5	B21	0	B21	0			17
	4301.80.00	- Other furskins, whole, with or without head, tail or paws	P/ST		7.5	B21	0	B21	0			17
	4301.90.00	- Heads, tails, paws and other pieces or										

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		cuttings, suitable for furriers' use.	KG		7.5	B21	0	B21	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT.	RATE	CAT	RATE			
43.02		**Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading Nº. 43.03.**										
		- Whole skins, with or without head, tail or paws, not assembled:										
	4302.11.00	- - Of mink.	P/ST		7.5	B21	0	B21	0			17
	4302.19.00	- - Other.	P/ST		7.5	B21	0	B21	0	0		17
	4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled.	KG		7.5	B21	0	B21	0	0		17
	4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	P/ST		7.5	B21	0	A	0			17
43.03		**Articles of apparel, clothing accessories and other articles of furskin.**										
	4303.10.00	- Articles of apparel and clothing accessories	KG		20	B1	0	B1	0		30	17
	4303.90.00	- Other.	KG		20	B1	0	B1	0	0	30	17
43.04	4304.00.00	- Artificial fur and articles thereof	KG		20	B1	0	B1	0	0	30	17

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SECTION IX

WOOD AND ARTICLES OF WOOD ; WOOD CHARCOAL ; CORK AND ARTICLES OF CORK ; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS ; BASKETWARE AND WICKERWORK

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1. This Chapter does not cover:

   a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading Nº. 12.11);
   b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading Nº. 14.01);
   c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading Nº. 14.04);
   d) activated charcoal (heading Nº. 38.02);
   e) articles of heading Nº. 42.02;
   f) goods of Chapter 46;
   g) footwear or parts thereof of Chapter 64;
   h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
   ij) goods of heading Nº. 68.08;
   k) imitation jewellery of heading Nº. 71.17;
   l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
   m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
   n) parts of firearms (heading Nº. 93.05);
   o) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
   p) articles of Chapter 95 (for example, toys, games, sports requisites);
   q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading Nº. 96.03;
   r) articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

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3. Headings Nº. 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading Nº. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading Nº. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading Nº. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading note.

1. For the purposes of subheadings Nº. 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood:

   Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Macaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT.	RATE	CAT	RATE			
44.01		**Fuel wood in any form; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.**										
	4401.10.00	- Fuel wood in any form	KG		2.5	A	0	A	0	0		17
		- Wood in chips or particles:										
	4401.21.00	- - Coniferous.	KG		2.5	A	0	A	0			17
	4401.22.00	- - Non-coniferous.	KG		2.5	A	0	A	0			17
	4401.30.00	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	KG		2.5	A	0	A	0	0		17
44.02		**Wood charcoal (including shell or nut charcoal), whether or not agglomerated.**										
	4402.10.00	- Of bamboo	KG		2.5	A	0	A	0	0		17
	4402.90.00	- Other	KG		2.5	A	0	A	0	0		17
44.03		**Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.**										
	4403.10.00	- Treated with paint, stains, creosote or other preservatives	M3		2.5	A	0	A	0	0		17
	4403.20.00	- Other, coniferous	M3		2.5	A	0	A	0	0		17
		– Other, of tropical wood specified in										

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT.	RATE	CAT	RATE			
		Subheading Note 1 to this Chapter:										
	4403.41.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	M3		2.5	A	0	A	0	0		17
	4403.49.00	- - Other	M3		2.5	A	0	A	0	0		17
		- Other:										
	4403.91.00	- - Of oak *(Quercus spp.)*.	M3		2.5	A	0	A	0	0		17
	4403.92.00	- - Of beech *(Fagus spp.)*.	M3		2.5	A	0	A	0	0		17
	4403.99.00	- - Other	M3		2.5	A	0	A	0	0		17
44.04		**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.**										
	4404.10.00	- Coniferous	KG		7.5	B21	0	B21	0	0		17
	4404.20.00	- Non-coniferous	KG		7.5	B21	0	B21	0	0		17
44.05	4405.00.00	**Wood wool; wood flour.**	KG		7.5	B21	0	B21	0			17
44.06		Railway or tramway sleepers (cross-ties) of wood or similar:										
	4406.10.00	- Not impregnated	M3		7.5	B21	0	B21	0	0		17
	4406.90.00	- Other	M3		7.5	B21	0	B21	0	0		17
44.07		**Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.**										
	4407.10.00	- Coniferous	M3		7.5	B21	0	B21	0	0		17
		- Of tropical wood specified in subheading note 1 to this chapter:										
	4407.21.00	- - Mahogany *(Swietenia spp.)*	M3		7.5	B21	0	B21	0	0		17
	4407.22.00	- - Virola, imbuia and balsa.	M3		7.5	B21	0	B21	0	0		17
	4407.25.00	- - Dark red meranti, light red meranti and meranti bakau.	M3		7.5	B21	0	B21	0	0		17
	4407.26.00	- - White lauan, white meranti, white seraya, yellow meranti and alan	M3		7.5	B21	0	B21	0	0		17
	4407.27.00	- - Sapelli.	M3		7.5	B21	0	B21	0	0		17
	4407.28.00	- - Iroko.	M3		7.5	B21	0	B21	0	0		17
	4407.29.00	- - Other	M3		7.5	B21	0	B21	0	0		17
		- Other:										
	4407.91.00	- - Of oak *(Quercus spp.)*.	M3		7.5	B21	0	B21	0	0		17
	4407.92.00	- - Of beech *(Fagus spp.)*	M3		7.5	B21	0	B21	0	0		17
	4407.93.00	- - Of maple *(Acer spp.)*	M3		7.5	B21	0	B21	0	0		17
	4407.94.00	- - Of cherry *(Prunus spp.)*.	M3		7.5	B21	0	B21	0	0		17
	4407.95.00	- - Of ash (Fraxinus spp.).	M3		7.5	B21	0	B21	0	0		17

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	4407.99.00	- - Other.	M3		7.5	B21	0	B21	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT.	RATE	CAT	RATE			
44.08		**Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.**										
	4408.10.00	- Coniferous.	M3		7.5	B21	0	B21	0	0		17
		- Of tropical wood specified in subheading note 1 to this chapter:										
	4408.31.00	- - Dark red meranti, light red meranti and meranti bakau.	M3		7.5	B21	0	B21	0	0		17
	4408.39.00	- - Other.	M3		7.5	B21	0	B21	0	0		17
	4408.90.00	- Other	M3		7.5	B21	0	B21	0	0		17
44.09		**Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.**										
	4409.10.00	- Coniferous	M3		7.5	B21	0	B21	0	0		17
		- Non-coniferous:										
	4409.21.00	- - Of bamboo.	M3		7.5	B21	0	B21	0	0		17
	4409.29.00	- - Other	M3		7.5	B21	0	B21	0	0		17
44.10		**Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.**										
		- Of wood:										
	4410.11.00	- - Particle board.	M3		7.5	B21	0	B21	0	0		17
	4410.12.00	- - Oriented strand board (OSB).	M3		7.5	B21	0	B21	0	0		17
	4410.13.00	- - Other.	M3		7.5	B21	0	B21	0	0		17
	4410.90.00	- Other	M3		7.5	B21	0	B21	0	0		17
44.11		**Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.**										
		- Medium density fibreboard (MDF):										
	4411.12.00	- - Of a thickness not exceeding 5 mm	M2		7.5	B21	0	B21	0	0		17
	4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	M2		7.5	B21	0	B21	0	0		17
	4411.14.00	- - Of a thickness exceeding 9 mm.	M2		7.5	B21	0	B21	0	0		17
		- Other:										

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	4411.92.00	- - Of a density exceeding 0,8 g/cm3.	M2		7.5	B21	0	B21	0	0		17
	4411.93.00	- - Of a density exceeding 0,5 g/cm3 but not exceeding 0,8 g/cm3	M2		7.5	B21	0	B21	0	0		17
	4411.94.00	- - Of a density not exceeding 0,5 g/cm3	M2		7.5	B21	0	B21	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT.	RATE	CAT	RATE			
44.12		**Plywood, veneered panels and similar laminated wood.**										
	4412.10.00	- Of bamboo	M3		7.5	B21	0	B21	0	0		17
		- Other plywood consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:										
	4412.31.00	- - With at least one outer ply of tropical wood specified in subheading note 1 to this chapter	M3		7.5	B21	0	B21	0			17
	4412.32.00	- - Other, with at least one outer ply of non-coniferous wood.	M3		7.5	B21	0	B21	0			17
	4412.39.00	- - Other.	M3		7.5	B21	0	B21	0			17
		- Other:										
	4412.94.00	- - Blockboard, laminboard and battenboard	M3		7.5	B21	0	B21	0			17
	4412.99.00	- - Other.	M3		7.5	B21	0	B21	0			17
44.13	4413.00.00	**Densified wood, in blocks, plates, strips or profile shapes**	KG		7.5	B21	0	B21	0	0		17
44.14	4414.00.00	**Wooden frames for paintings, photographs, mirrors or similar objects**	KG		20	B1	0	B1	0	0		17
44.15		**Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.**										
	4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums.	KG		7.5	B21	0	B21	0	0		17
	4415.20.00	- Pallets, box pallets and other load boards; pallet collars.	KG		7.5	A	0	A	0	0		17
44.16	4416.00.00	**Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.**	KG		7.5	B21	0	B21	0	0		17
44.17	4417.00.00	**Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood**	KG		7.5	B21	0	B21	0	0		17
44.18		**Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.**										
	4418.10.00	- Windows, French windows and their frames	KG		7.5	B21	0	B21	0	0		17
	4418.20.00	- Doors and their frames and thresholds.	KG		7.5	B21	0	B21	0	0		17
	4418.40.00	- Shuttering for concrete constructional work	KG		7.5	B21	0	B21	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT.	RATE	CAT	RATE			
	4418.50.00	- Shingles and shakes	KG		7.5	B21	0	B21	0	0		17
	4418.60.00	- Posts and beams.	KG		7.5	B21	0	B21	0	0		17
		- Assembled flooring panels:										
	4418.71.00	- - For mosaic floors	KG		7.5	B21	0	B21	0	0		17
	4418.72.00	- - Other, multilayer.	KG		7.5	B21	0	B21	0	0		17
	4418.79.00	- - Other.	KG		7.5	B21	0	B21	0	0		17
44.19	4419.00.00	**Tableware and kitchenware, of wood**	KG		20	B1	0	B1	0	0		17
44.20 **44.21**		**Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.**										
	4420.10.00	- Statuettes and other ornaments, of wood	KG		20	B1	0	B1	0	0		17
	4420.90.00	- Other	M3		20	B1	0	B1	0	0		17
		Other articles of wood										
	4421.10.00	- Clothes hangers	P/ST		20	B1	0	B1	0	0		17
	4421.90	- Other:										
	4421.90.10	- - Match splints	KG		7.5	B21	0	B21	0	0		17
	4421.90.20	- - Broom, paintbrush, brush and mop backs in wood	KG		7.5	B21	0	B21	0	0		17
	4421.90.90	- - Other	KG		20	B1	0	B1	0	0		17

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Chapter 45

Cork and articles of cork

Notes.

1. This Chapter does not cover:
   a) Footwear or parts of footwear of Chapter 64;
   b) Headgear or parts of headgear of Chapter 65; or
   c) Articles of Chapter 95 (for example, toys, games, sports requisites).

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	DUTIES	CAT	DUTIES			
45.01		**Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork**										
	4501.10.00	Natural cork, raw or simply prepared	KG		2.5	A	0	A	0	0		17
	4501.90.00	Other	KG		2.5	A	0	A	0	0		17
45.02	4502.00.00	**Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)**	KG		7.5	B21	0	B21	0	0		17
45.03		**Articles of natural cork:**										
	4503.10.00	Corks and stoppers	KG		7.5	B21	0	B21	0	0		17
	4503.90.00	Other	KG		7.5	B21	0	B21	0	0		17
45.04		**Agglomerated cork (with or without a binding substance) and articles of agglomerated cork**										
	4504.10.00	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	KG		7.5	B21	0	B21	0	0		17
	4504.90.00	Other	KG		7.5	B21	0	B21	0	0		17

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Chapter 46

Manufactures Of Basketware And Wickerwork

Notes.

1. In this chapter, the expression 'plaiting materials' means materials in a state or form suitable for plaiting, interlacing or similar processes. It includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This chapter does not cover:
(a) wallcoverings of heading 48.14;

(b) twine, cordage, ropes or cables, plaited or not (heading 56.07);

(c) footwear or headgear or parts thereof of Chapter 64 or 65;

(d) vehicles or bodies for vehicles of basketware (Chapter 87); or

(e) articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 46.01, the expression 'plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands' means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
46.01		**Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).**										
		– Mats, matting and screens of vegetable materials:										
	4601.21.00	Of bamboo	KG		20	B1	0	B1	0	0		17
	4601.22.00	Of rattan	KG		20	B1	0	B1	0	0		17
	4601.29.00	Other	KG		20	B1	0	B21	0	0		17
		– Others:										
	4601.92.00	Of bamboo	KG		20	B1	0	B1	0	0		17
	4601.93.00	Of rattan	KG		20	B1	0	B1	0	0		17
	4601.94.00	Of other vegetable materials	KG		20	B1	0	B1	0	0		17
	4601.99.00	Other	KG		20	B1	0	B1	0	0		17

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
						SADC				EU		
					GENL. RATE	RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
46.02		**Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah** – Of vegetable materials:										
	4602.11.00	Of bamboo	KG		20	B1	0	B1	0	0		17
	4602.12.00	Of rattan	KG		20	B1	0	B1	0	0		17
	4602.19.00	Others	KG		20	B1	0	B1	0	0		17

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SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapter 47

Pulp of wood or of other fibrous cellulosic material;

recovered (waste and scrap) paper or paperboard

Note.

1. For the purposes of heading 47.02, the expression 'chemical wood pulp, dissolving grades' means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
47.01	4701.00.00	**Mechanical wood pulp**	K90%S		7.5	B21	0	B21	0			17
47.02	4702.00.00	**Chemical wood pulp, dissolving grades**.	K90%S		7.5	B21	0	B21	0			17
47.03		**Chemical wood pulp, soda or sulphate, other than dissolving grades:**										
		– Unbleached:										
	4703.11.00	Coniferous	K90%S		7.5	B21	0	A	0			17
	4703.19.00	Non-coniferous	K90%S		7.5	B21	0	B21	0			17
		– Semi-bleached or bleached:										
	4703.21.00	Coniferous	K90%S		7.5	B21	0	B21	0			17
	4703.29.00	Non-coniferous	K90%S		7.5	B21	0	B21	0			17
47.04		**Chemical wood pulp, sulphite, other than dissolving grades:**										
		– Unbleached:										
	4704.11.00	Coniferous	K90%S		7.5	B21	0	B21	0			17
	4704.19.00	Non-coniferous	K90%S		7.5	B21	0	B21	0			17
		– Semi-bleached or bleached:										
	4704.21.00	Coniferous	K90%S		7.5	B21	0	B21	0			17
	4704.29.00	Non-coniferous	K90%S		7.5	B21	0	B21	0			17
47.05	4705.00.00	**Wood pulp obtained by a combination of mechanical and chemical pulping processes**.	K90%S		7.5	B21	0	B21	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
47.06		**Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material**										

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	4706.10.00	Cotton linters pulp.	KG		7.5	B21	0	B21	0			17
	4706.20.00	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	KG		7.5	B21	0	B21	0			17
	4706.30.00	Other, of bamboo	KG		7.5	B21	0	B21	0			17
		– Other:										
	4706.91.00	Mechanical	K90%S		7.5	B21	0	B21	0			17
	4706.92.00	Chemical	K90%S		7.5	B21	0	B21	0			17
	4706.93.00	Semi-chemical.	K90%S		7.5	B21	0	B21	0	0		17
47.07		**Recovered (waste and scrap) paper or paperboard:**										
	4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard.	KG		7.5	B21	0	B21	0	0		17
	4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	KG		7.5	B21	0	B21	0			17
	4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter):	KG		7.5	B21	0	B21	0	0		17
	4707.90.00	Other, including unsorted waste and scrap:	KG		7.5	B21	0	B21	0	0		17

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Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

1. For the purposes of this chapter, except where the context otherwise requires, a reference to 'paper' includes references to paperboard (irrespective of thickness or weight per m^2).

2. This chapter does not cover:
   a) articles of Chapter 30;
   b) stamping foils of heading 32.12;
   c) perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
   d) paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01) or with polishes, creams or similar preparations (heading 34.05);
   e) sensitised paper or paperboard of headings 37.01 to 37.04;
   f) paper impregnated with diagnostic or laboratory reagents (heading 38.22);
   g) paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wallcoverings of heading 48.14 (Chapter 39);
   h) articles of heading 42.02 (for example, travel goods);
   ij) articles of Chapter 46 (manufactures of esparto or basketware);
   k) paper yarn or textile articles of paper yarn (Section XI);
   l) articles of Chapter 64 or 65;
   m) abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 6814) (paper and paperboard coated with mica powder are, however, to be classified in this chapter);
   n) metal foil backed with paper or paperboard (generally Section XIV or XV);
   o) articles of heading 92.09; or
   p) articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons).

3. Subject to the provisions of note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, supercalendering, glazing or similar finishing, false watermarking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this chapter, the expression 'newsprint' means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m2 and not more than 65 g/m2.

5. For the purposes of heading 48.02, the expressions 'paper and paperboard, of a kind used for writing, printing or other graphic purposes' and 'non-perforated punchcards and punch-tape paper' mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

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— For paper or paperboard weighing not more than 150 g/m2:

a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and
   1) weighing not more than 80 g/m2, or
   2) coloured throughout the mass; or
b) containing more than 8 % ash, and
   1) weighing not more than 80 g/m2, or
   2) coloured throughout the mass; or
c) containing more than 3 % ash and having a brightness of 60 % or more; or
d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m2/g; or
e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m2/g.

— For paper or paperboard weighing more than 150 g/m2:

a) coloured throughout the mass; or
b) having a brightness of 60 % or more, and
   1) a caliper of 225 micrometres (microns) or less, or
   2) a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or
c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

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

6. In this chapter, 'kraft paper and paperboard' means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the tariff schedule.

8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:
   a) in strips or rolls of a width exceeding 36 cm; or
   b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 48.14, the expression 'wallpaper and similar wallcoverings' applies only to:
   a) paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

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1) grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

2) with an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

3) coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

4) covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

b) borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

c) wallcoverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wallcoverings, are to be classified in heading 48.23.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 48.23 applies, *inter alia*, to perforated paper or paperboard cards for jacquard or similar machines and paper lace.

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

Sub-heading notes.

1. For the purposes of sub-headings 48.04.11 and 48.04.19, 'kraftliner' means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight (g/m2)	Minimum Mullen bursting strength (kPa)
115	393
125	417
200	637
300	824
400	961

2. For the purposes of sub-headings 4804 21 and 4804 29, 'sack kraft paper' means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m2 but not more than 115 g/m2 and meeting one of the following sets of specifications:

a) having a Mullen burst index of not less than 3.7 kPa·m2/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction;

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b) having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight (g/m2)	Minimum tear (mN)		Minimum tensile (kN/m)	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1510	1.9	6
70	830	1790	2.3	7.2
80	965	2070	2.8	8.3
100	1230	2635	3.7	10.6
115	1425	3060	4.4	12.3

3. For the purposes of sub-heading 48.05.11, 'semi-chemical fluting paper' means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a semi-chemical pulping process, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m2 at 50 % relative humidity, at 23 °C.

4. Sub-heading 48.05.12 covers paper, in rolls, made mainly of straw pulp obtained by a semi-chemical process, weighing 130 g/m2 or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m2 at 50 % relative humidity, at 23 °C.

5. Sub-headings 48.05.24 and 48.05.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m2/g.

6. For the purposes of sub-heading 48.05 30, 'sulphite wrapping paper' means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m2/g.

7. For the purposes of sub-heading 48.10 22, 'lightweight coated paper' means paper, coated on both sides, of a total weight not exceeding 72 g/m2, with a coating weight not exceeding 15 g/m2 per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
48.01	4801.00.00	**Newsprint, in rolls or sheets.**	KG		2.5	A	0	A	0	0		17
48.02		**Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls**										

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; handmade paper and paperboard sheets:										
	4802.10.00	Handmade paper and paperboard sheets	KG		2.5	A	0	A	0	0		17
	4802.20.00	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper or paperboard	KG		2.5	A	0	A	0	0		17
	4802.40.00	Wallpaper base	KG		2.5	A	0	A	0	0		17
		-Not containing fibres obtained by a mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:										
	4802.54.00	Weighing less than 40 g/m²	KG		2.5	A	0	A	0	0		17
	4802.55.00	Weighing 40 g/m² or more but not more than 150 g/m², in rolls:	KG		2.5	A	0	A	0	0		17
	4802.56.00	Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435mm and the other side not exceeding 297 mm in the unfolded state:	KG		2.5	A	0	A	0	0		17
	4802.57.00	Other, weighing 40 g/m² or more but not more than 150 g/m²	KG		2.5	A	0	A	0	0		17
	4802.58.00	Weighing more than 150 g/m²:	KG		2.5	A	0	A	0	0		17
		– Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:										
	4802.61.00	In rolls	KG		2.5	A	0	A	0	0		17
	4802.62.00	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	KG		2.5	A	0	A	0	0		17
	4802.69.00	Other	KG		2.5	A	0	A	0	0		17
48.03	4803.00.00	**Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets:**	KG		2.5	A	0	A	0	0		17
48.04		**Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03:**										
		– Kraftliner:										
	4804.11.00	Unbleached:	KG		2.5	A	0	A	0	0		17
	4804.19.00	Other:	KG		2.5	A	0	A	0	0		17
		– Sack kraft paper:										
	4804.21.00	Unbleached:	KG		2.5	A	0	A	0			17
	4804.29.00	Other	KG		2.5	A	0	A	0	0		17
		– Other kraft paper and paperboard weighing 150 g/m² or less:										

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	4804.31.00	Unbleached:	KG		2.5	A	0	A	0	0		17
	4804.39.00	Other	KG		2.5	A	0	A	0	0		17
		– Other kraft paper and paperboard weighing more than 150 g/m² but less than 225 g/m² :										
	4804.41.00	Unbleached:	KG		2.5	A	0	A	0	0		17
	4804.42.00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process	KG		2.5	A	0	A	0			17
	4804.49.00	Other:	KG		2.5	A	0	A	0	0		17
		– Other kraft paper and paperboard weighing 225 g/m² or more:										
	4804.51.00	Unbleached:	KG		2.5	A	0	A	0			17
	4804.52.00	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process:	KG		7.5	B21	0	B21	0			17
	4804.59.00	Other	KG		7.5	B21	0	B21	0	0		17
48.05		**Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this chapter:**										
		– Fluting paper:										
	4805.11.00	– Semi-chemical fluting paper	KG		2.5	A	0	A	0	0		17
	4805.12.00	– Straw fluting paper	KG		2.5	A	0	A	0			17
	4805.19.00	– Other:	KG		7.5	B21	0	B21	0	0		17
		– Testliner (recycled liner board):										
	4805.24.00	– Weighing 150 g/m² or less	KG		7.5	B21	0	B21	0			17
	4805.25.00	– Weighing more than 150 g/m²	KG		7.5	A	0	A	0			17
	4805.30.00	– Sulphite wrapping paper:	KG		7.5	A	0	A	0	0		17
	4805.40.00	– Filter paper and paperboard	KG		7.5	B21	0	B21	0	0		17
	4805.50.00	– Felt paper and paperboard	KG		7.5	B21	0	B21	0	0		17
		– Other:										
	4804.91.00	– Weighing 150 g/m² or less	KG		7.5	B21	0	B21	0			17
	4804.92.00	– Weighing more than 150 g/m² but less than 225 g/m²	KG		7.5	B21	0	B21	0	0		17
	4804.93.00	– Weighing 225 g/m² or more:	KG		7.5	B21	0	B21	0	0		17
48.06		**Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets:**										
	4806.10.00	– Vegetable parchment	KG		20	B1	0	B1	0	0		17
	4806.20.00	– Greaseproof papers	KG		20	B1	0	B1	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	4806.30.00	– Tracing papers	KG		20	B1	0	B1	0	0		17
	4806.40.00	– Glassine and other glazed transparent or translucent papers:	KG		20	B1	0	B1	0	0		17
48.07	4807.00.00	**Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:**	KG		7.5	B21	0	B21	0	0		17
48.08		**Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03:**										
	4808.10.00	– Corrugated paper and paperboard, whether or not perforated	KG		7.5	B21	0	B21	0	0		17
	4808.20.00	– Sack kraft paper, creped or crinkled, whether or not embossed or perforated.	KG		7.5	B21	0	B21	0	0		17
	4808.30.00	– Other kraft paper, creped or crinkled, whether or not embossed or perforated	KG		7.5	B21	0	B21	0	0		17
	4808.90.00	– Other	KG		7.5	B21	0	B21	0	0		17
48.09		**Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets:**										
	4809.20.00	– Self-copy paper:	KG		20	B1	0	B1	0	0		17
	4809.90.00	– Other:	KG		20	B1	0	B1	0	0		17
48.10		**Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size:**										
		– Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:										
	4810.13.00	– In rolls:	KG		7.5	B21	0	B21	0	0		17
	4810.14.00	– In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	KG		7.5	B21	0	B21	0	0		17
	4810.19.00	– Other	KG		20	B1	0	B1	0	0		17
		– Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:										

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	4810.22.00	– Lightweight coated paper:	KG		20	B1	0	B1	0	0		17
	4810.29.00	– Other:	KG		20	B1	0	B1	0	0		17
		– Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:										
	4810.31.00	– Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less	KG		7.5	B21	0	B21	0	0		17
	4810.32.00	– Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²:	KG		7.5	B21	0	B21	0			17
	4810.39.00	– Other	KG		20	B1	0	B1	0	0		17
		– Other paper and paperboard:										
	4810.92.00	– Multi-ply:	KG		20	B1	0	B1	0			17
	4810.99.00	– Other:	KG		20	B1	0	B1	0	0		17
48.11		**Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10:**										
	4811.10.00	– Tarred, bituminised or asphalted paper and paperboard	KG		7.5	B21	0	B21	0	0		17
		– Gummed or adhesive paper and paperboard:										
	4811.41.00	– Self-adhesive:	KG		7.5	B21	0	B21	0	0		17
	4811.49.00	– Other	KG		20	B1	0	B1	0	0		17
		– Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):										
	4811.91.00	– Bleached, weighing more than 150 g/m²	KG		7.5	B21	0	B21	0	0		17
	4811.59	– Other										
	4811.59.10	– Used for Tetrapack type packaging	KG		20	B1	0	B1	0	0		17
	4811.59.90	– Other	KG		7.5	B21	0	B21	0	0		17
	4811.60.00	– Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	KG		7.5	B21	0	B21	0	0		17
	4811.90.00	– Other paper, paperboard, cellulose wadding and webs of cellulose fibres	KG		7.5	B21	0	B21	0	0		17
48.12	4812.00.00	**Filter blocks, slabs and plates, of paper pulp**	KG		7.5	B21	0	B21	0	0		17

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
						SADC				EU		
					GENL RATE	RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
48.13		**Cigarette paper, whether or not cut to size or in the form of booklets or tubes:**										
	4813.10.00	– In the form of booklets or tubes	KG		7.5	B21	0	B21	0			17
	4813.20.00	– In rolls of a width not exceeding 5 cm	KG		7.5	B21	0	B21	0	0		17
	4813.90.00	– Other:	KG		7.5	B21	0	B21	0	0		17
48.14		**Wallpaper and similar wallcoverings; window transparencies of paper:**										
	4814.10.00	– 'Ingrain' paper	KG		20	B1	0	B1	0	0		17
	4814.20.00	– Wallpaper and similar wallcoverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	KG		20	B1	0	B1	0	0		17
	4814.90.00	– Other:	KG		20	B1	0	B1	0	0		17
(48.15)												
48.16		**Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes**										
	4816.20.00	– Self-copy paper	KG		20	B1	0	B1	0	0		17
	4816.90.00	– Other	KG		20	B1	0	B1	0	0		17
48.17		**Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery:**										
	4817.10.00	– Envelopes	KG		20	B1	0	B1	0	0		17
	4817.20.00	– Letter cards, plain postcards and correspondence cards	KG		20	B1	0	B1	0	0		17
	4817.30.00	– Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	KG		20	B1	0	B1	0	0		17
48.18		**Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for**										

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		babies, tampons, bedsheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres:										
	4818.10.00	– Toilet paper:	KG		20	B1	0	B1	0	0		17
	4818.20.00	– Handkerchiefs, cleansing or facial tissues and towels:	KG		20	B1	0	B1	0	0		17
	4818.30.00	– Tablecloths and serviettes	KG		20	B1	0	B1	0	0		17
	4818.40.00	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:	KG		2.5	A	0	A	0	0		17
	4818.50.00	– Articles of apparel and clothing accessories	KG		20	B1	0	B1	0	0		17
	4818.90.00	– Other:	KG		20	B1	0	B1	0	0		17
48.19		**Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard, of a kind used in offices, shops or the like:**										
	4819.10.00	– Cartons, boxes and cases, of corrugated paper or paperboard	KG		7.5	B21	0	B21	0	0		17
	4819.20.00	– Folding cartons, boxes and cases, of non-corrugated paper or paperboard	KG		7.5	B21	0	B21	0	0		17
	4819.30.00	– Sacks and bags, having a base of a width of 40 cm or more	KG		7.5	B21	0	B21	0	0		17
	4819.40.00	– Other sacks and bags, including cones	KG		7.5	B21	0	B21	0	0		17
	4819.50.00	– Other packing containers, including record sleeves	KG		7.5	B21	0	B21	0	0		17
	4819.60.00	– Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	KG		7.5	B21	0	B21	0	0		17
48.20		**Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard**										
	4820.10.00	– Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles:	KG		7.5	B21	0	B21	0	0		17
	4820.20.00	– Exercise books	KG		7.5	B21	0	B21	0	0		17
	4820.30.00	– Binders (other than book covers), folders and file covers	KG		7.5	B21	0	B21	0	0		17
	4820.40.00	– Manifold business forms and interleaved carbon sets:	KG		7.5	B21	0	B21	0	0		17
	4820.50.00	– Albums for samples or for collections	KG		7.5	B21	0	B21	0	0		17
	4820.90.00	– Other	KG		7.5	B21	0	B21	0	0		17

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						SADC				EU		
					GENL. RATE	RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
48.21		**Paper or paperboard labels of all kinds, whether or not printed:**										
	4821.10.00	– Printed	KG		7.5	B21	0	B21	0	0		17
	4821.90.00	– Other	KG		7.5	B21	0	B21	0	0		17
48.22		**Bobbins, spools, cops and similar supports, of paper pulp, paper or paperboard (whether or not perforated or hardened):**										
	4822.10.00	– Of a kind used for winding textile yarn	KG		7.5	B21	0	B21	0	0		17
	4822.90.00	– Other	KG		7.5	B21	0	B21	0	0		17
48.23		**Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres**										
	4823.20.00	– Filter paper and paperboard	KG		20	B1	0	B1	0	0		17
	4823.24.00	– Trays, dishes, plates, cups and the like, of paper or paperboard:	KG		20	B1	0	B1	0	0		17
	4823.61.00	– Of bamboo	KG		20	B1	0	B1	0	0		17
	4823.69.00	– Other:	KG		20	B1	0	B1	0	0		17
	4823.70.00	– Moulded or pressed articles of paper pulp:	KG		20	B1	0	B1	0	0		17
	4823.90.00	– Other	KG		20	B1	0	B1	0	0		17

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Chapter 49

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

Notes.

1. This chapter does not cover:

   a) photographic negatives or positives on transparent bases (Chapter 37);
   b) maps, plans or globes, in relief, whether or not printed (heading 90.23);
   c) playing cards or other goods of Chapter 95; or
   d) original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding 100 years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term 'printed' also means reproduced by means of a duplicating machine, produced under the control of an automatic data-processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4. Heading 49.01 also covers:

   a) a collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
   b) a pictorial supplement accompanying, and subsidiary to, a bound volume; and
   c) printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

   However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall under heading 49.11.

5. Subject to note 3 to this chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6. For the purposes of heading 49.03, the expression 'children's picture books' means books for children in which the pictures form the principal interest and the text is subsidiary.

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
49.01		**Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets:**										
	4821.10.00	– In single sheets, whether or not folded	KG		0	A	0	A	0	0		
	4821.90.00	– Other:										
	4822.10.00	– Dictionaries and encyclopaedias, and serial instalments thereof	KG		0	A	0	A	0	0		
	4822.90.00	– Other	KG		0	A	0	A	0	0		

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
49.02		**Newspapers, journals and periodicals, whether or not illustrated or containing advertising material**										

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	4902.10.00	– Appearing at least four times a week	KG		2.5	A	0	A	0	0		
	4902.90.00	– Other	KG		2.5	A	0	A	0	0		
49.03	4903.00.00	**Children's picture, drawing or colouring books**	KG		2.5	A	0	A	0	0		17
49.04	4904.00.00	**Music, printed or in manuscript, whether or not bound or illustrated**	KG		2.5	A	0	A	0	0		17
49.05		**Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed**										
	4905.10.00	– Globes	KG		0	A	0	A	0	0		17
		– Other:										
	4905.91.00	– In book or brochure form	KG		0	A	0	A	0	0		
	4905.99.00	– Other	KG		0	A	0	A	0	0		
49.06	4906.00.00	**Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing**	KG		2.5	A	0	A	0	0		17
49.07	4907.00.00	**Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title:**	KG		2.5	A	0	A	0	0		17
49.08		**Transfers (decalcomanias):**										
	4908.10.00	– Transfers (decalcomanias), vitrifiable	KG		20	B1	0	B1	0	0		17
	4908.90.00	– Other	KG		20	B1	0	B1	0	0		17
49.09	4909.00.00	**Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings**	KG		20	B1	0	B1	0	0		17
49.10	4910.00.00	**Calendars of any kind, printed, including calendar blocks**	KG		20	B1	0	B1	0	0		17
49.11		**Other printed matter, including printed pictures and photographs**										
	4911.10.00	– Trade advertising material, commercial catalogues and the like:	KG		20	B1	0	B1	0	0		17
		– Other										
	4911.91.00	– Pictures, designs and photographs	KG		20	B1	0	B1	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	4911.99.00	– Other	KG		20	B1	0	B1	0	0		17

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SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes.

1. This section does not cover:

a) animal brush-making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);

b) human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil-presses or the like (heading 59.11);

c) cotton linters or other vegetable materials of Chapter 14;

d) asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;

e) articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;

f) sensitised textiles of headings 37.01 to 37.04;

g) monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);

h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

ij) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

k) hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;

l) articles of textile materials of heading 42.01 or 42.02;

m) products or articles of Chapter 48 (for example, cellulose wadding);

n) footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

o) hairnets or other headgear or parts thereof of Chapter 65;

p) goods of Chapter 67;

q) abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;

r) glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

s) articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);

t) articles of Chapter 95 (for example, toys, games, sports requisites and nets);

u) articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or

v) articles of Chapter 97.

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2. A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

   When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

   B) For the purposes of the above rule:

   a) gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
   b) the choice of the appropriate heading shall be effected by determining first the chapter and then the applicable heading within that chapter, disregarding any materials not classified in that chapter;
   c) when both Chapters 54 and 55 are involved with any other chapter, Chapters 54 and 55 are to be treated as a single chapter;
   d) where a chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

   C) The provisions of paragraphs 2 A) and B) above apply also to the yarns referred to in notes 3, 4, 5 or 6 below.

3. A) For the purposes of this section, and subject to the exceptions in Note 3 paragraph B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as 'twine, cordage, ropes and cables':

   a) of silk or waste silk, measuring more than 20,000 decitex;
   b) of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
   c) of true hemp or flax:
      1) polished or glazed, measuring 1,429 decitex or more; or
      2) not polished or glazed, measuring more than 20,000 decitex;
   d) of coir, consisting of three or more plies;
   e) of other vegetable fibres, measuring more than 20 000 decitex; or
   f) reinforced with metal thread.

   B) Exceptions:

   a) yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
   b) man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than five turns per metre of Chapter 54;
   c) silkworm gut of heading 50.06, and monofilaments of Chapter 54;
   d) metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and
   e) chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

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4. A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression 'put up for retail sale' in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

    a) on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
        1) 85 g in the case of silk, waste silk or man-made filament yarn; or
        2) 125 g in other cases;
    b) in balls, hanks or skeins of a weight not exceeding:
        1) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
        2) 125 g in the case of all other yarns of less than 2,000 decitex; or
        3) 500 g in other cases;
    c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
        1) 85 g in the case of silk, waste silk or man-made filament yarn; or
        2) 125 g in other cases.

    B) Exceptions:

    a) single yarn of any textile material, except:
        1) single yarn of wool or fine animal hair, unbleached; and
        2) single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
    b) multiple (folded) or cabled yarn, unbleached:
        1) of silk or waste silk, however put up; or
        2) of other textile material except wool or fine animal hair, in hanks or skeins;
    c) multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
    d) single, multiple (folded) or cabled yarn of any textile material:
        1) in cross-reeled hanks or skeins; or
        2) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 52.04, 54.01 and 55.08, the expression 'sewing thread' means multiple (folded) or cabled yarn:
    a) put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 grams;
    b) dressed for use as sewing thread; and
    c) with a final 'Z' twist.

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6. For the purposes of this section, the expression 'high-tenacity yarn' means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

single yarn of nylon or other polyamides, or of polyesters:	60 cN/tex,
multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters:	53 cN/tex,
single, multiple (folded) or cabled yarn of viscose rayon:	27 cN/tex.

7. For the purposes of this section, the expression 'made up' means:
   a) cut otherwise than into squares or rectangles;
   b) produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, tablecloths, scarf squares, blankets);
   c) hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
   d) cut to size and having undergone a process of drawn thread work;
   e) assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
   f) knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:
   a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of note 7 above; and
   b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this section.

11. For the purposes of this section, the expression 'impregnated' includes 'dipped'.

12. For the purposes of this section, the expression 'polyamides' includes 'aramids'.

13. For the purposes of this section and, where applicable, throughout the tariff schedule, the expression 'elastomeric yarn' means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings, even if put up in sets for retail sale. For the purposes of this note, the expression 'textile garments' means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

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Sub-heading notes.

1. In this section and, where applicable, throughout the tariff schedule, the following expressions have the meanings hereby assigned to them:

a) '**Unbleached yarn**':

Yarn which:

1) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

2) is of indeterminate colour (grey yarn), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

b) '**Bleached yarn**':

Yarn which:

1) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

2) consists of a mixture of unbleached and bleached fibres; or

3) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

c) '**Coloured (dyed or printed) yarn**':

Yarn which:

1) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

2) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

3) is obtained from slivers or rovings which have been printed; or

4) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

d) '**Unbleached woven fabric**':

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

e) '**Bleached woven fabric**':

Woven fabric which:

1) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

2) consists of bleached yarn; or

3) consists of unbleached and bleached yarn.

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f) '**Dyed woven fabric**':

Woven fabric which:

1) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

2) consists of coloured yarn of a single uniform colour.

g) '**Woven fabric of yarns of different colours**':

Woven fabric (other than printed woven fabric) which:

1) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

2) consists of unbleached or bleached yarn and coloured yarn; or

3) consists of marl or mixture yarns.

(In all cases, the yarn used in selvedges and piece ends is not taken into consideration.)

h) '**Printed woven fabric**':

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerization does not affect the classification of yarns or fabrics within the above categories.

The definitions at (d) to (h) above apply, *mutatis mutandis*, to knitted or crocheted fabrics.

ij) **'Plain weave':**

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under note 2 to this section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

B) For the application of this rule:

a) where appropriate, only the part which determines the classification under interpretative rule 3 shall be taken into account;

b) in the case of textile products consisting of a ground fabric and a pile or looped surface, no account shall be taken of the ground fabric;

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c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

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Chapter 50

SILK

The study of this Chapter should be carried out bearing in mind the General Considerations of Section XI.

For the purposes of this Chapter, silk is understood to mean not only the spun fibrous material of the Bombyx mori (Mulberry silk-worm), but also the products designated as wild silks spun by similar insects (for example, Bombyx textor). The most important of these wild silks, which are so called because the silk-worms that spin them can rarely be domesticated, is the tussah silk produced by the oak silk-worm. Spider silk and marine silk, or byssus (filaments that serve as fixing organs of certain molluscs of the Pinna genus), are also included in this Chapter.

This Chapter in general covers the silk, including the textile mixtures that are assimilated therein, in the various stages of transformation from the raw material through to the fabric. It also covers silkworm gut.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
						SADC				EU		
					GENL. RATE	RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
50.01	5001.00.00	**Silkworm cocoons suitable for reeling**	KG		2.5	A	0	A	0			17
50.02	5002.00.00	**Raw silk (not thrown)**	KG		2.5	A	0	A	0			17
50.03	5003.00.00	**Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)**	KG		2.5	A	0	A	0			17
50.04	5004.00.00	**Silk yarn (other than yarn spun from silk waste) not put up for retail sale:**	KG		7.5	B21	0	B21	0			17
50.05	5005.00.00	**Yarn spun from silk waste, not put up for retail sale:**	KG		7.5	B21	0	B21	0			17
50.06	5006.00.00	**Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut:**	KG		20	B1	0	B1	0	0		17
50.07		**Woven fabrics of silk or of silk waste:**										
	5007.10.00	– Fabrics of noil silk	M2		20	B1	0	B1	0			17
	5007.20.00	– Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk:	M2		20	B1	0	B1	0			17
	5007.90.00	– Other fabrics	M2		20	B1	0	B1	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			

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Chapter 51

Wool, fine or coarse animal hair; Horsehair yarn and woven fabric

Note.

1. Throughout the tariff schedule:

   a) 'wool' means the natural fibre grown by sheep or lambs;
   b) 'fine animal hair' means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including angora rabbit), hare, beaver, nutria or muskrat;
   c) 'coarse animal hair' means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
51.01		**Wool, not carded or combed:**										
		– Greasy, including fleece-washed wool:										
	5101.11.00	– Shorn wool	KG		2.5	A	0	A	0			17
	5101.19.00	– Other	KG		2.5	A	0	A	0			17
		– Degreased, not carbonised:										
	5101.21.00	– Shorn wool	KG		2.5	A	0	A	0			17
	5101.29.00	– Other	KG		2.5	A	0	A	0			17
	5101.30.00	– Carbonised	KG		2.5	A	0	A	0			17
51.02		**Fine or coarse animal hair, not carded or combed:**										
		– Fine animal hair:										
	5102.11.00	– Of Kashmir (cashmere) goats	KG		2.5	A	0	A	0			17
	5102.19.00	– Other:	KG		2.5	A	0	A	0			17
	5102.20.00	– Coarse animal hair	KG		2.5	A	0	A	0			17
51.03		**Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock:**										
	5103.10.00	– Noils of wool or of fine animal hair:	KG		2.5	A	0	A	0			17
	5103.20.00	– Other waste of wool or of fine animal hair	KG		2.5	A	0	A	0	0		17
	5103.30.00	– Waste of coarse animal hair	KG		2.5	A	0	A	0			17
51.04	5104.00.00	**Garnetted stock of wool or of fine or coarse animal hair**	KG		2.5	A	0	A	0			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
51.05		**Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments):**										
	5105.20.00	– Carded wool	KG		2.5	A	0	A	0			17
		– Wool tops and other combed wool:										
	5105.21.00	– Combed wool in fragments	KG		2.5	A	0	A	0			17
	5105.29.00	– Other	KG		2.5	A	0	A	0			17

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		– Fine animal hair, carded or combed:										
	5105.31.00	– Of Kashmir (cashmere) goats	KG		2.5	A	0	A	0			17
	5105.39.00	– Other	KG		2.5	A	0	A	0			17
	5105.40.00	- Coarse animal hair, carded or combed	KG		2.5	A	0	A	0			17
51.06		**Yarn of carded wool, not put up for retail sale:**										
	5106.10.00	– Containing 85 % or more by weight of wool:	KG		7.5	B21	0	B21	0			17
	5106.20.00	– Containing less than 85 % by weight of wool:	KG		7.5	B21	0	B21	0			17
51.07		**Yarn of combed wool, not put up for retail sale:**										
	5107.10.00	– Containing 85 % or more by weight of wool	KG		7.5	B21	0	B21	0			17
	5107.20.00	– Containing less than 85 % by weight of wool	KG		7.5	B21	0	B21	0			17
51.08		**Yarn of fine animal hair (carded or combed), not put up for retail sale**										
	5108.10.00	– Carded	KG		7.5	B21	0	B21	0			17
	5108.20.00	– Combed	KG		7.5	B21	0	B21	0			17
51.09		**Yarn of wool or of fine animal hair, put up for retail sale**										
	5109.10.00	– Containing 85 % or more by weight of wool or of fine animal hair	KG		20	B1	0	B1	0			17
	5109.90.00	– Other	KG		20	B1	0	B1	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
51.10	5110.00.00	**Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale**	KG		20	B1	0	B1	0			17
51.11		**Woven fabrics of carded wool or of carded fine animal hair:**										
		– Containing 85 % or more by weight of wool or of fine animal hair										
	5111.11.00	– Of a weight not exceeding 300 g/m2	M2		20	B1	0	B1	0			17
	5111.19.00	– Other	M2		20	B1	0	B1	0			17
	5111.20.00	– Other, mixed mainly or solely with man-made filaments	M2		20	B1	0	B1	0			17
	5111.30.00	– Other, mixed mainly or solely with man-made staple fibres	M2		20	B1	0	B1	0			17
	5111.90.00	– Other	M2		20	B1	0	B1	0			17
51.12		**Woven fabrics of combed wool or of combed fine animal hair:**										
		– Containing 85 % or more by weight of wool or of fine animal hair:										
	5112.11.00	– Of a weight not exceeding 200 g/m2	M2		20	B1	0	B1	0			17
	5112.19.00	– Other	M2		20	B1	0	B1	0	0		17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5112.20.00	– Other, mixed mainly or solely with man-made filaments	M2		20	B1	0	B1	0			17
	5112.30.00	– Other, mixed mainly or solely with man-made staple fibres	M2		20	B1	0	B1	0			17
	5112.90.00	– Other	M2		20	B1	0	B1	0	0		17
51.13	5113.00.00	**Woven fabrics of coarse animal hair or of horsehair**	M2		20	B1	0	B1	0			17

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Chapter 52

COTTON

Sub-heading note.

1. For the purposes of sub-headings 5209.42 and 5211.42, the expression 'denim' means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill (sometimes called satin Turc), warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
52.01	5201.00.00	**Cotton, not carded or combed**	KG		2.5	A	0	A	0			17
52.02		**Cotton waste (including yarn waste and garnetted stock):**										
	5202.10.00	– Yarn waste (including thread waste)	KG		2.5	A	0	A	0			17
		– Other:										
	5202.91.00	– Garnetted stock	KG		2.5	A	0	A	0			17
	5202.99.00	– Other	KG		2.5	A	0	A	0			17
52.03	5203.00.00	**Cotton, carded or combed**	KG		2.5	A	0	A	0			17
52.04		**Cotton sewing thread, whether or not put up for retail sale**										
		– Not put up for retail sale:										
	5204.11.00	– Containing 85 % or more by weight of cotton	KG		7.5	B21	0	B21	0			17
	5204.19.00	– Other	KG		7.5	B21	0	B21	0			17
	5204.20.00	– Put up for retail sale	KG		20	B1	0	B1	0			17
52.05		**Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale**										
		– Single yarn, of uncombed fibres:										
	5205.11.00	– Measuring 714.29 decitex or more (not exceeding 14 metric number)	KG		7.5	B21	0	B21	0			17
	5205.12.00	– Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KG		7.5	B21	0	B21	0			17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5205.13.00	– Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KG		7.5	B21	0	B21	0			17
	5205.14.00	– Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KG		7.5	B21	0	B21	0			17
	5205.15.00	– Measuring less than 125 decitex (exceeding 80 metric number):	KG		7.5	B21	0	B21	0			17
		– Single yarn, of combed fibres:										
	5205.21.00	– Measuring 714.29 decitex or more (not exceeding 14 metric number)	KG		7.5	B21	0	B21	0			17

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5205.22.00	– Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KG		7.5	B21	0	B21	0			17
	5205.23.00	– Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KG		7.5	B21	0	B21	0			17
	5205.24.00	– Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KG		7.5	B21	0	B21	0			17
	5205.26.00	– Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	KG		7.5	B21	0	B21	0			17
	5205.27.00	– Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	KG		7.5	B21	0	B21	0			17
	5205.28.00	– Measuring less than 83.33 decitex (exceeding 120 metric number)	KG		7.5	B21	0	B21	0			17
		– Multiple (folded) or cabled yarn, of uncombed fibres:										
	5205.31.00	– Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5205.32.00	– Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5205.33.00	– Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5205.34.00	– Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5205.35.00	– Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
		– Multiple (folded) or cabled yarn, of combed fibres:										
	5205.41.00	– Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5205.42.00	– Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5205.43.00	– Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5205.44.00	– Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5205.46.00	– Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5205.47.00	– Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	KG		7.5	B21	0	B21	0			17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5205.48.00	– Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
52.06		**Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale**										
		– Single yarn, of uncombed fibres:										
	5206.11.00	– Measuring 714.29 decitex or more (not exceeding 14 metric number)	KG		7.5	B21	0	B21	0			17
	5206.12.00	– Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KG		7.5	B21	0	B21	0			17
	5206.13.00	– Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KG		7.5	B21	0	B21	0			17
	5206.14.00	– Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KG		7.5	B21	0	B21	0			17
	5206.15.00	– Measuring less than 125 decitex (exceeding 80 metric number)	KG		7.5	B21	0	B21	0			17
		– Single yarn, of combed fibres:										
	5206.21.00	– Measuring 714.29 decitex or more (not exceeding 14 metric number)	KG		7.5	B21	0	B21	0			17
	5206.22.00	– Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	KG		7.5	B21	0	B21	0			17
	5206.23.00	– Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	KG		7.5	B21	0	B21	0			17
	5206.24.00	– Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	KG		7.5	B21	0	B21	0			17
	5206.25.00	– Measuring less than 125 decitex (exceeding 80 metric number)	KG		7.5	B21	0	B21	0			17
		– Multiple (folded) or cabled yarn, of uncombed fibres:										
	5206.31.00	– Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5206.32.00	– Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5206.33.00	– Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5206.34.00	– Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5206.35.00	– Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
		– Multiple (folded) or cabled yarn, of combed fibres:										
	5206.41.00	– Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	KG		7.5	B21	0	B21	0			17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5206.42.00	– Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	KG		7.5	B21	0	B21	0			17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5206.43.00	– Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5206.44.00	– Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
	5206.45.00	– Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	KG		7.5	B21	0	B21	0			17
52.07		**Cotton yarn (other than sewing thread) put up for retail sale**										
	5207.10.00	– Containing 85 % or more by weight of cotton			20	B1	0	B1	0			17
	5207.90.00	– Other	KG		20	B1	0	B1	0			17
52.08		**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m²:**										
		– Unbleached:										
	5208.11.00	– Plain weave, weighing not more than 100 g/m²	M2		20	C1	15	C1	15			17
	5208.12.00	– Plain weave, weighing more than 100 g/m²	M2		20	C1	15	C1	15			17
	5208.13.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5208.19.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Bleached:										
	5208.21.00	– Plain weave, weighing not more than 100 g/m²	M2		20	C1	15	C1	15			17
	5208.22.00	– Plain weave, weighing more than 100 g/m²	M2		20	C1	15	C1	15			17
	5208.23.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5208.29.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Dyed:										
	5208.31.00	– Plain weave, weighing not more than 100 g/m²	M2		20	C1	15	C1	15			17
	5208.32.00	– Plain weave, weighing more than 100 g/m²	M2		20	C1	15	C1	15			17
	5208.33.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5208.39.00	– Other fabrics	M2		20	C1	15	C1	15			17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
		– Of yarns of different colours:										
	5208.41.00	– Plain weave, weighing not more than 100 g/m²	M2		20	C1	15	C1	15			17
	5208.42.00	– Plain weave, weighing more than 100 g/m²	M2		20	C1	15	C1	15			17
	5208.43.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5208.49.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Printed:										
	5208.51.00	– Plain weave, weighing not more than 100 g/m²	M2		20	C1	15	C1	15			17
	5208.52.00	– Plain weave, weighing more than 100 g/m²	M2		20	C1	15	C1	15			17
	5208.59.00	– Other fabrics	M2		20	C1	15	C1	15			17
52.09		**Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m²:**										
		– Unbleached:										
	5209.11.00	– Plain weave	M2		20	C1	15	C1	15			17
	5209.12.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5209.19.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Bleached:										
	5209.21.00	– Plain weave	M2		20	C1	15	C1	15			17
	5209.22.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5209.29.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Dyed:										
	5209.31.00	– Plain weave	M2		20	C1	15	C1	15			17
	5209.32.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5209.39.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Of yarns of different colours:										
	5209.41.00	– Plain weave	M2		20	C1	15	C1	15			17
	5209.42.00	– Denim	M2		20	C1	15	C1	15			17
	5209.43.00	– Other fabrics of 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5209.49.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Printed:										

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						SADC				EU		
					Genl. Rate	RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5209.51.00	– Plain weave	M2		20	C1	15	C1	15			17
	5209.52.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5209.59.00	– Other fabrics	M2		20	C1	15	C1	15			17
52.10		**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²:**										
		– Unbleached:										

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5209.11.00	– Plain weave	M2		20	C1	15	C1	15			17
	5209.19.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Bleached:										
	5209.21.00	– Plain weave	M2		20	C1	15	C1	15			17
	5209.29.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Dyed:										
	5209.31.00	– Plain weave	M2		20	C1	15	C1	15			17
	5209.32.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5209.39.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Of yarns of different colours:										
	5209.41.00	– Plain weave	M2		20	C1	15	C1	15			17
	5209.49.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Printed:										
	5209.51.00	– Plain weave	M2		20	C1	15	C1	15			17
	5209.59.00	– Other fabrics	M2		20	C1	15	C1	15			17
52.11		**Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2:**										
		– Unbleached:										
	5211.11.00	– Plain weave	M2		20	C1	15	C1	15			17
	5211.12.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5211.19.00	– Other fabrics	M2		20	C1	15	C1	15			17
	5211.20.00	– Bleached	M2		20	C1	15	C1	15			17
		– Dyed:										
	5211.31.00	– Plain weave	M2		20	C1	15	C1	15			17
	5211.32.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5211.39.00	– Other fabrics	M2		20	C1	15	C1	15			17
		– Of yarns of different colours:										
	5211.41.00	– Plain weave	M2		20	C1	15	C1	15			17
	5211.42.00	– Denim	M2		20	C1	15	C1	15			17
	5211.43.00	– Other fabrics of 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5211.49.00	– Other fabrics	M2		20	C1	15	C1	15			17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5211.51.00	– Printed – Plain weave	M2		20	C1	15	C1	15			17

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						SADC				EU		
					Genl. Rate	RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5211.52.00	– 3-thread or 4-thread twill, including cross twill	M2		20	C1	15	C1	15			17
	5211.59.00	– Other fabrics	M2		20	C1	15	C1	15			17
52.12		**Other woven fabrics of cotton:**										
		– Weighing not more than 200 g/m²:										
	5212.11.00	– Unbleached	M2		20	C1	15	C1	15			17
	5212.12.00	– Bleached	M2		20	C1	15	C1	15			17
	5212.13.00	– Dyed	M2		20	C1	15	C1	15			17
	5212.14.00	– Of yarns of different colours	M2		20	C1	15	C1	15			17
	5212.15.00	– Printed	M2		20	C1	15	C1	15			17
		– Weighing more than 200 g/m²:										
	5212.21.00	– Unbleached	M2		20	C1	15	C1	15			17
	5212.22.00	– Bleached	M2		20	C1	15	C1	15			17
	5212.23.00	– Dyed	M2		20	C1	15	C1	15			17
	5212.24.00	– Of yarns of different colours	M2		20	C1	15	C1	15			17
	5212.25.00	– Printed	M2		20	C1	15	C1	15			17

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Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
53.01		**Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)**										
	5212.25.00	– Flax, raw or retted	KG		2.5	A	0	A	0			17
		– Flax, broken, scutched, hackled or otherwise processed, but not spun:										
	5212.25.00	– Broken or scutched	KG		2.5	A	0	A	0			17
	5212.25.00	– Other	KG		2.5	A	0	A	0			17
	5212.25.00	– Flax tow and waste	KG		2.5	A	0	A	0	0		17
53.02		**True hemp (*Cannabis sativa* L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)**										
	5212.25.00	– True hemp, raw or retted	KG		2.5	A	0	A	0			17
	5212.25.00	– Other	KG		2.5	A	0	A	0			17
53.03		**Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)**										
	5212.25.00	– Jute and other textile bast fibres, raw or retted	KG		2.5	A	0	A	0	0		17
	5212.25.00	– Other	KG		2.5	A	0	A	0	0		17
53.04	5212.25.00	**Coconut, abaca (Manila hemp or *Musa textilis* Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)**	KG		2.5	A	0	A	0	0		17
53.05		**Flax yarn:**										
	5212.25.00	– Single	KG		7.5	B21	0	B21	0	0		17
	5212.25.00	– Multiple (folded) or cabled	KG		7.5	B21	0	B21	0	0		17
53.06		**Yarn of jute or of other textile bast fibres of heading 53.03:**										
	5212.25.00	– Single	KG		7.5	B21	0	B21	0	0		17
	5212.25.00	– Multiple (folded) or cabled	KG		7.5	B21	0	B21	0	0		17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
53.08		**Yarn of other vegetable textile fibres; paper yarn:**										
	5308.10.00	– Coir yarn	KG		7.5	B21	0	B21	0			17
	5308.20.00	– True hemp yarn	KG		7.5	B21	0	B21	0			17
	5308.90.00	– Other	KG		7.5	B21	0	B21	0	0		17
53.09		**Woven fabrics of flax**										
		– Containing 85 % or more by weight of flax:										
	5309.11.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17
	5309.19.00	– Other	M2		20	B1	0	B1	0			17
		– Containing less than 85 % by weight of flax:										
	5309.21.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17
	5309.29.00	– Other	M2		20	B1	0	B1	0	0		17
53.10		**Woven fabrics of jute or of other textile bast fibres of heading 53.03:**										
	5310.10.00	– Unbleached	M2		20	B1	0	B1	0	0		17
	5310.90.00	– Other	M2		20	B1	0	B1	0	0		17
53.11	5311.00.00	**Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn**	KG		20	B1	0	B1	0			17

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Chapter 54

Man-made filaments; strip and the like of man-made textile materials

Notes

1. Throughout the tariff schedule, the term 'man-made fibres' means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

   a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly-(vinyl acetate)); or

   b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

   The terms 'synthetic' and 'artificial', used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.

   The terms 'man-made', 'synthetic' and 'artificial' shall have the same meanings when used in relation to 'textile materials'.

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
54.01		**Sewing thread of man-made filaments, whether or not put up for retail sale:**										
	5401.10.00	– Of synthetic filaments	KG		20	B1	0	B1	0	0		17
	5401.20.00	– Of artificial filaments	KG		20	B1	0	B1	0	0		17
54.02		**Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex:**										
		– High-tenacity yarn of nylon or other polyamides:										
	5402.11.00	– Of aramids	KG		0	B21	0	B21	0	0		17
	5402.19.00	– Other	KG		0	B21	0	B21	0	0		17
	5402.20.00	– High-tenacity yarn of polyesters	KG		0	B21	0	B21	0	0		17
		– Textured yarn:										
	5402.31.00	– Of nylon or other polyamides, measuring per single yarn not more than 50 tex	KG		0	B21	0	B21	0	0		17
	5402.32.00	– Of nylon or other polyamides, measuring per single yarn more than 50 tex	KG		0	B21	0	B21	0	0		17
	5402.33.00	– Of polyesters	KG		0	B21	0	B21	0	0		17
	5402.34.00	– Of polypropylene	KG		0	B21	0	B21	0	0		17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5402.39.00	– Other – Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	KG		0	B21	0	B21	0	0		17

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						SADC				EU		
					Genl. Rate	RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5402.4400	– Elastomeric	KG		0	B21	0	B21	0	0		17
	5402.45.00	– Other, of nylon or other polyamides	KG		0	B21	0	B21	0			17
	5402.46.00	– Other, of polyesters, partially oriented	KG		0	B21	0	B21	0			17
	5402.47.00	– Other, of polyesters	KG		0	B21	0	B21	0			17
	5402.48.00	– Other, of polypropylene	KG		0	B21	0	B21	0			17
	5402.49.00	– Other	KG		0	B21	0	B21	0	0		17
		– Other yarn, single, with a twist exceeding 50 turns per metre:										
	5402.51.00	– Of nylon or other polyamides	KG		0	B21	0	B21	0	0		17
	5402.52.00	– Of polyesters	KG		0	B21	0	A	0			17
	5402.59.00	– Other	KG		0	B21	0	B21	0			17
		Other yarn, twisted or multiple twisted										
	5402.61.00	– Of nylon or other polyamides	KG		0	B21	0	B21	0	0		17
	5402.62.00	– Of polyesters	KG		0	B21	0	B21	0			17
	5402.69.00	– Other:	KG		0	B21	0	B21	0	0		17
54.03		**Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex**										
	5403.10.00	– High-tenacity yarn of viscose rayon	KG		0	B21	0	B21	0			17
		Other yarn, single										
	5403.31.00	– Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	KG		0	B21	0	B21	0	0		17
	5403.32.00	– Of viscose rayon, with a twist exceeding 120 turns per metre	KG		0	B21	0	B21	0			17
	5403.33.00	– Of cellulose acetate	KG		0	B21	0	B21	0			17
	5403.39.00	– Other	KG		0	B21	0	B21	0			17
		– Other yarn, multiple (folded) or cabled:										
	5403.41.00	– Of viscose rayon	KG		0	B21	0	B21	0			17
	5403.42.00	– Of cellulose acetate	KG		0	B21	0	B21	0			17
	5403.49.00	– Other	KG		0	B21	0	B21	0	0		17
54.04		**Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of synthetic textile materials, of an apparent width not exceeding 5 mm:**										
		– Monofilament:										
	5404.11.00	– Elastomeric	KG		0	A	0	A	0			17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5404.12.00	– Other, of polypropylene	KG		0	A	0	A	0			17
	5404.19.00	– Other	KG		0	A	0	A	0			17
	5404.90.00	– Other	KG		0	A	0	A	0			17
54.05	5406.00.00	**Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw), of artificial textile materials, of an apparent width not exceeding 5 mm**	KG		0	B21	0	B21	0	0		17

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						SADC				EU		
					Genl. Rate	RSA		Other Members				
						CAT	Rate	CAT	Rate			
54.06	5406.00.00	**Man-made filament yarn (other than sewing thread), put up for retail sale**	KG		20	B1	0	B1	0	0		17
54.07		**Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04:**										
	5407.10.00	– Woven fabrics obtained from high-tenacity yarn of nylon or other polyamides or of polyesters	M2		20	B1	0	B1	0	0		17
	5407.20.00	– Woven fabrics obtained from strip or the like	M2		20	B1	0	B1	0	0		17
	5407.30.00	– Fabrics specified in note 9 to Section XI	M2		20	B1	0	B1	0			17
		– Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:										
	5407.41.00	– Unbleached or bleached	M2		20	B1	0	B1	0	0		17
	5407.42	– Dyed										
	5407.42.10	– Mosquito nets	M2		20	A	0	A	0	0		17
	5407.42.90	– Others	M2		20	B1	0	B1	0	0		17
	5407.43.00	– Of yarns of different colours	M2		20	B1	0	B1	0			17
	5407.44.00	– Printed	M2		20	B1	0	B1	0	0		17
		– Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:										
	5407.51.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17
	5407.52.00	– Dyed	M2		20	B1	0	B1	0	0		17
	5407.53.00	– Of yarns of different colours	M2		20	B1	0	B1	0	0		17
	5407.54.00	– Printed	M2		20	B1	0	B1	0	0		17
		– Other woven fabrics, containing 85 % or more by weight of polyester filaments:										
	5407.61.00	– Containing 85 % or more by weight of non-textured polyester filaments:	M2		20	B1	0	B1	0			17
	5407.69.00	– Other:	M2		20	B1	0	B1	0	0		17
		– Other woven fabrics, containing 85 % or more by weight of synthetic filaments:										
	5407.71.00	– Unbleached or bleached	M2		20	B1	0	B1	0	0		17
	5407.72.00	– Dyed	M2		20	B1	0	B1	0	0		17
	5407.73.00	– Of yarns of different colours	M2		20	B1	0	B1	0	0		17
	5407.74.00	– Printed	M2		20	B1	0	B1	0	0		17
		– Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton										
	5407.81.00	– Unbleached or bleached	M2		20	B1	0	B1	0	0		17
	5407.82.00	– Dyed	M2		20	B1	0	B1	0	0		17
	5407.83.00	– Of yarns of different colours	M2		20	B1	0	B1	0	0		17

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					Genl. Rate	SADC				EU		
						RSA		Other Members				
						CAT	Rate	CAT	Rate			
	5407.84.00	– Printed	M2		20	B1	0	B1	0	0		17
		– Other woven fabrics:										
	5407.91.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17
	5407.92.00	– Dyed	M2		20	B1	0	B1	0			17
	5407.93.00	– Of yarns of different colours	M2		20	B1	0	B1	0	0		17
	5407.94.00	– Printed	M2		20	B1	0	B1	0	0		17
54.08		**Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05:**										
	5408.10.00	– Woven fabrics obtained from high-tenacity yarn of viscose rayon	M2		20	B1	0	B1	0	0		17
		– Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like										
	5408.21.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17
	5408.22.00	– Dyed	M2		20	B1	0	B1	0			17
	5408.23.00	– Of yarns of different colours	M2		20	B1	0	B1	0			17
	5408.24.00	– Printed	M2		20	B1	0	B1	0			17
		– Other woven fabrics:										
	5408.31.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17
	5408.32.00	– Dyed	M2		20	B1	0	B1	0			17
	5408.33.00	– Of yarns of different colours	M2		20	B1	0	B1	0			17
	5408.34.00	– Printed	M2		20	B1	0	B1	0	0		17

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Chapter 55

Man-made staple fibres

Note.

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

   a) length of tow exceeding 2 m;

   b) twist less than five turns per metre;

   c) measuring per filament less than 67 decitex;

   d) synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;

   e) total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	Unit	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
55.01		**Synthetic filament tow**										
	5501.10.00	– Of nylon or other polyamides	KG		7.5	B21	0	B21	0	0		17
	5501.10.00	– Of polyesters	KG		7.5	B21	0	B21	0	0		17
	5501.10.00	– Acrylic or modacrylic	KG		7.5	B21	0	B21	0			17
	5501.10.00	– Of polypropylene —	KG		7.5	B21	0	B21	0			17
	5501.10.00	– Other	KG		7.5	B21	0	B21	0	0		17
55.02	5501.10.00	**Artificial filament tow**	KG		7.5	B21	0	B21	0	0		17
55.03		**Synthetic staple fibres, not carded, combed or otherwise processed for spinning**										
		– Of nylon or other polyamides:										
	5501.10.00	– Of aramids	KG		2.5	A	0	A	0	0		17
	5501.10.00	– Other	KG		2.5	A	0	A	0	0		17
	5501.10.00	– Of polyesters	KG		2.5	A	0	A	0			17
	5501.10.00	– Acrylic or modacrylic	KG		2.5	A	0	A	0	0		17
	5501.10.00	– Of polypropylene	KG		2.5	A	0	A	0			17
	5501.10.00	– Other	KG		2.5	A	0	A	0	0		17
55.04		**Artificial staple fibres, not carded, combed or otherwise processed for spinning**										
	5501.10.00	– Of viscose rayon	KG		2.5	A	0	A	0			17

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	5501.10.00	– Other	KG		2.5	A	0	A	0	0		17
55.05		**Waste (including noils, yarn waste and garnetted stock) of man-made fibres**										

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	5505.10.00	– Of synthetic fibres	KG		2.5	A	0	A	0	0		17
	5505.20.00	– Of artificial fibres	KG		2.5	A	0	A	0	0		17
55.06		**Synthetic staple fibres, carded, combed or otherwise processed for spinning**										
	5506.10.00	– Of nylon or other polyamides	KG		2.5	A	0	A	0	0		17
	5506.20.00	– Of polyesters	KG		2.5	A	0	A	0			17
	5506.30.00	– Acrylic or modacrylic	KG		2.5	A	0	A	0			17
	5506.90.00	– Other	KG		2.5	A	0	A	0	0		17
55.07	5507.00.00	**Artificial staple fibres, carded, combed or otherwise processed for spinning**	KG		2.5	A	0	A	0	0		17
55.08		**Sewing thread of man-made staple fibres, whether or not put up for retail sale**										
	5508.10.00	– Of synthetic staple fibres	KG		20	B1	0	B1	0	0		17
	5508.20.00	– Of artificial staple fibres	KG		20	B1	0	B1	0	0		17
55.09		**Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale**										
		– Containing 85 % or more by weight of staple fibres of nylon or other polyamides:										
	5509.11.00	– Single yarn	KG		7.5	B21	0	B21	0	0		17
	5509.12.00	– Multiple (folded) or cabled yarn	KG		7.5	B21	0	B21	0			17
		– Containing 85 % or more by weight of polyester staple fibres:										
	5509.21.00	– Single yarn	KG		7.5	B21	0	B21	0			17
	5509.22.00	– Multiple (folded) or cabled yarn	KG		7.5	B21	0	B21	0			17
		– Containing 85 % or more by weight of acrylic or modacrylic staple fibres:										
	5509.31.00	– Single yarn	KG		7.5	B21	0	B21	0			17
	5509.32.00	– Multiple (folded) or cabled yarn	KG		7.5	B21	0	B21	0	0		17
		– Other yarn, containing 85 % or more by weight of synthetic staple fibres:										
	5509.41.00	– Single yarn	KG		7.5	B21	0	B21	0			17
	5509.42.00	– Multiple (folded) or cabled yarn	KG		7.5	B21	0	B21	0	0		17
		– Other yarn, of polyester staple fibres:										
	5509.51.00	– Mixed mainly or solely with artificial staple fibres	KG		7.5	B21	0	B21	0	0		17
	5509.52.00	– Mixed mainly or solely with wool or fine animal hair	KG		7.5	B21	0	B21	0			17

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	5509.53.00	– Mixed mainly or solely with cotton	KG		7.5	B21	0	B21	0			17
	5509.59.00	– Other	KG		7.5	B21	0	B21	0			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		– Other yarn, of acrylic or modacrylic staple fibres:										
	5509.61.00	– Mixed mainly or solely with wool or fine animal hair	KG		7.5	B21	0	B21	0			17
	5509.61.00	– Mixed mainly or solely with cotton	KG		7.5	B21	0	B21	0			17
	5509.61.00	– Other	KG		7.5	B21	0	B21	0			17
		– Other yarn:										
	5509.61.00	– Mixed mainly or solely with wool or fine animal hair	KG		7.5	B21	0	B21	0			17
	5509.61.00	– Mixed mainly or solely with cotton	KG		7.5	B21	0	B21	0			17
	5509.61.00	– Other	KG		7.5	B21	0	B21	0			17
55.10		**Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale**										
		– Containing 85 % or more by weight of artificial staple fibres:										
	5509.61.00	– Single yarn	KG		7.5	B21	0	B21	0			17
	5509.61.00	– Multiple (folded) or cabled yarn	KG		7.5	B21	0	B21	0			17
	5509.61.00	– Other yarn, mixed mainly or solely with wool or fine animal hair	KG		7.5	B21	0	B21	0	0		17
	5509.61.00	– Other yarn, mixed mainly or solely with cotton	KG		7.5	B21	0	B21	0	0		17
	5509.61.00	– Other yarn	KG		7.5	B21	0	B21	0	0		17
55.11		**Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale**										
	5509.61.00	– Of synthetic staple fibres, containing 85 % or more by weight of such fibres	KG		20	B1	0	B1	0	0		17
	5509.61.00	– Of synthetic staple fibres, containing less than 85 % by weight of such fibres	KG		20	B1	0	B1	0			17
	5509.61.00	– Of artificial staple fibres	KG		20	B1	0	B1	0			17
55.12		**Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres**										
		– Containing 85 % or more by weight of polyester staple fibres:										
	5509.61.00	– Unbleached or bleached	M2		20	B1	0	B1	0	0		17
		– Other	M2		20	B1	0	B1	0	0		17
	5509.61.00	– Containing 85 % or more by weight of acrylic or modacrylic staple fibres:										
	5509.61.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17
		– Other	M2		20	B1	0	B1	0	0		17
	5509.61.00	– Others:										
	5509.61.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17

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		– Other	M2		20	B1	0	B1	0	0		17
55.13		**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m²:**										

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	Unit	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		– Unbleached or bleached:										
	5513.11.00	– Of polyester staple fibres, plain weave	M2		20	B1	0	B1	0			17
	5513.12.00	– 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	M2		20	B1	0	B1	0			17
	5513.13.00	-Other woven fabrics of polyester staple fibres	M2		20	B1	0	B1	0			17
	5513.19.00	– Other woven fabrics	M2		20	B1	0	B1	0	0		17
		– Dyed:										
	5513.21.00	– Of polyester staple fibres, plain weave	M2		20	B1	0	B1	0	0		17
	5513.23.00	– Other woven fabrics of polyester staple fibres	M2		20	B1	0	B1	0			17
	5513.29.00	– Other woven fabrics	M2		20	B1	0	B1	0	0		17
		– Of yarns of different colours										
	5513.31.00	-Of polyester staple fibres, plain weave	M2		20	B1	0	B1	0			17
	5513.39.00	-Other woven fabrics	M2		20	B1	0	B1	0			17
		-Printed:										
	5513.41.00	– Of polyester staple fibres, plain weave	M2		20	B1	0	B1	0			17
	5513.49.00	– Other woven fabrics	M2		20	B1	0	B1	0	0		17
55.14		**Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²**										
		– Unbleached or bleached:										
	5514.11.00	– Of polyester staple fibres, plain weave	M2		20	B1	0	B1	0			17
	5514.12.00	– 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	M2		20	B1	0	B1	0			17
	5514.19.00	– Other woven fabrics	M2		20	B1	0	B1	0	0		17
		– Dyed:										
	5514.21.00	– Of polyester staple fibres, plain weave	M2		20	B1	0	B1	0			17
	5514.22.00	– 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	M2		20	B1	0	B1	0			17
	5514.23.00	– Other woven fabrics of polyester staple fibres	M2		20	B1	0	B1	0			17
	5514.29.00	– Other woven fabrics	M2		20	B1	0	B1	0	0		17
	5514.30.00	– Of yarns of different colours	M2		20	B1	0	B1	0	0		17

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		– Printed:										
	5514.41.00	– Of polyester staple fibres, plain weave	M2		20	B1	0	B1	0			17
	5514.42.00	– 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	M2		20	B1	0	B1	0			17
	5514.43.00	– Other woven fabrics of polyester staple fibres	M2		20	B1	0	B1	0			17
	5514.49.00	– Other woven fabrics	M2		20	B1	0	B1	0	0		17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
55.15		**Other woven fabrics of synthetic staple fibres:**										
		– Of polyester staple fibres:										
	5515.11.00	– Mixed mainly or solely with viscose rayon staple fibres	M2		20	B1	0	B1	0			17
	5515.12.00	– Mixed mainly or solely with man-made filaments	M2		20	B1	0	B1	0			17
	5515.13.00	– Mixed mainly or solely with wool or fine animal hair	M2		20	B1	0	B1	0			17
	5515.19.00	– Other	M2		20	B1	0	B1	0	0		17
		– Of acrylic or modacrylic staple fibres:										
	5515.21.00	– Mixed mainly or solely with man-made filaments	M2		20	B1	0	B1	0			17
	5515.22.00	- Mixed mainly or solely with wool or fine animal hair	M2		20	B1	0	B1	0			17
	5515.29.00	– Other	M2		20	B1	0	B1	0	0		17
		– Other woven fabrics:										
	5515.91.00	– Mixed mainly or solely with man-made filaments	M2		20	B1	0	B1	0			17
	5515.99.00	– Other	M2		20	B1	0	B1	0	0		17
55.16		**Woven fabrics of artificial staple fibres:**										
		– Containing 85 % or more by weight of artificial staple fibres:										
	5516.11.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17
	5516.12.00	– Dyed	M2		20	B1	0	B1	0			17
	5516.13.00	– Of yarns of different colours	M2		20	B1	0	B1	0			17
	5516.14.00	– Printed	M2		20	B1	0	B1	0			17
		– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:										
	5516.21.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17
	5516.22.00	– Dyed	M2		20	B1	0	B1	0			17
	5516.23.00	– Of yarns of different colours	M2		20	B1	0	B1	0			17
	5516.24.00	– Printed	M2		20	B1	0	B1	0			17
		– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:										
	5516.31.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17
	5516.32.00	– Dyed	M2		20	B1	0	B1	0			17
	5516.33.00	– Of yarns of different colours	M2		20	B1	0	B1	0			17
	5516.34.00	– Printed	M2		20	B1	0	B1	0			17

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		– Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:										
	5516.41.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	DUTIES			
	5516.42.00	– Dyed	M2		20	B1	0	B1	0			17
	5516.43.00	– Of yarns of different colours	M2		20	B1	0	B1	0			17
	5516.44.00	– Printed	M2		20	B1	0	B1	0	0		17
		– Other:										
	5516.91.00	– Unbleached or bleached	M2		20	B1	0	B1	0			17
	5516.92.00	– Dyed	M2		20	B1	0	B1	0			17
	5516.93.00	– Of yarns of different colours	M2		20	B1	0	B1	0			17
	5516.94.00	– Printed	M2		20	B1	0	B1	0			17

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Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes.

1. This chapter does not cover:

   a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09), where the textile material is present merely as a carrying medium;

   b) textile products of heading 58.11;

   c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

   d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14); or

   e) metal foil on a backing of felt or nonwovens (generally Section XIV or XV).

2. The term 'felt' includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 56.02 and 56.03 cover, respectively, felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber, whatever the nature of these materials (compact or cellular).

   Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

   Headings 56.02 and 56.03 do not, however, cover:

   a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

   b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

   c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
56.01		**Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps**										

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	5601.10.00	– Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	KG		2.5	A	0	A	0	0		17
		– Wadding; other articles of wadding:										
	5601.21.00	– Of cotton	KG		7.5	B21	0	B21	0	0		17
	5601.22.00	– Of man-made fibres	KG		7.5	B21	0	B21	0	0		17
	5601.29.00	– Other	KG		7.5	B21	0	B21	0	0		17
	5601.30.00	– Textile flock and dust and mill neps	KG		20	B1	0	B1	0	0		17
56.02		**Felt, whether or not impregnated, coated, covered or laminated**										
	5602.10.00	– Needleloom felt and stitch-bonded fibre fabrics	M2		7.5	B21	0	B21	0	0		17
		– Other felt, not impregnated, coated, covered or laminated:										
	5602.21.00	– Of wool or fine animal hair	M2		7.5	B21	0	B21	0			17
	5602.29.00	– Of other textile materials	M2		7.5	B21	0	B21	0	0		17
	5602.90.00	– Other	M2		7.5	B21	0	B21	0	0		17
56.03		**Nonwovens, whether or not impregnated, coated, covered or laminated**										
		– Of man-made filaments:										
	5603.11.00	– Weighing not more than 25 g/m²:	M2		7.5	B21	0	B21	0	0		17
	5603.12.00	– Weighing more than 25 g/m² but not more than 70 g/m²	M2		7.5	B21	0	B21	0	0		17
	5603.13.00	– Weighing more than 70 g/m² but not more than 150 g/m²	M2		7.5	B21	0	B21	0	0		17
	5603.14.00	– Weighing more than 150 g/m²	M2		7.5	B21	0	B21	0	0		17
		– Other:										
	5603.91.00	– Weighing not more than 25 g/m²	M2		7.5	B21	0	B21	0			17
	5603.92.00	– Weighing more than 25 g/m² but not more than 70 g/m²	M2		7.5	B21	0	B21	0			17
	5603.93.00	– Weighing more than 70 g/m² but not more than 150 g/m²	M2		7.5	B21	0	B21	0			17
	5603.94.00	– Weighing more than 150 g/m²	M2		7.5	B21	0	B21	0	0		17
56.04		**Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:**										
	5604.10.00	– Rubber thread and cord, textile covered	KG		7.5	B21	0	B21	0	0		17
	5604.90.00	– Other	KG		7.5	B21	0	B21	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
56.05	5605.00.00	**Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal**	KG		7.5	B21	0	B21	0	0		17
56.06	5606.00.00	**Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn**	KG		7.5	B21	0	B21	0	0		17
56.07		**Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics**										
		– Of sisal or other textile fibres of the genus *Agave*:										
	5607.21.00	– Binder or baler twine	KG		7.5	B21	0	B21	0	0		17
	5607.29.00	– Other	KG		7.5	B21	0	B21	0	0		17
		– Of polyethylene or polypropylene:										
	5607.41.00	– Binder or baler twine	KG		2.5	A	0	A	0	0		17
	5607.49	– Other:										
	5607.49.10	- Polyethylene or polypropylene cord of 6 mm or more	KG		2.5	A	0	A	0			17
	5607.49.90	– Other	KG		2.5	A	0	A	0	0		17
	5607.50.00	– Of other synthetic fibres:	KG		2.5	A	0	A	0	0		17
	5607.90.00	– Other	KG		7.5	B21	0	B21	0	0		17
56.08		**Knotted netting of twine, cordage or rope; made-up fishing nets and other made-up nets, of textile materials:**										
		– Of man-made textile materials:										
	5608.11.00	– Made-up fishing nets:	KG		2.5	A	0	A	0	0		17
	5608.19.00	– Others	KG		7.5	B21	0	B21	0	0		17
	5608.90.00	– Other	KG		7.5	B21	0	B21	0	0		17
56.09	5605.00.00	**Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included**	KG		7.5	B21	0	B21	0	0		17

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Chapter 57

Carpets and other textile floor coverings

Notes.

1. For the purposes of this chapter, the term 'carpets and other textile floor coverings' means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This chapter does not cover floor-covering underlays.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
57.01		**Carpets and other textile floor coverings, knotted or rolled, whether or not made up:**										
	5701.10.00	– Of wool or fine animal hair	M2		20	B1	0	B1	0	0		17
	5701.90.00	– Of other textile materials	M2		20	B1	0	B1	0	0		17
57.02		**Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including 'Kelem' or 'Kilim', 'Schumacks', 'Karamanie' and similar hand-woven rugs:**										
	5702.10.00	– 'Kelem' or 'Kilim', 'Schumacks', 'Karamanie' and similar hand-woven rugs	M2		20	B1	0	B1	0	0		17
	5702.20.00	– Floor coverings of coconut fibres (coir)	M2		20	B1	0	B1	0	0		17
		– Other, of pile construction, not made up:										
	5702.31.00	– Of wool or fine animal hair	M2		20	B1	0	B1	0			17
	5702.32.00	– Of man-made textile materials	M2		20	B1	0	B1	0			17
	5702.39.00	– Of other textile materials	M2		20	B1	0	B1	0	0		17
		– Other, of pile construction, made up:										
	5702.41.00	– Of wool or fine animal hair	M2		20	B1	0	B1	0			17
	5702.42.00	– Of man-made textile materials	M2		20	B1	0	B1	0	0		17
	5702.49.00	– Of other textile materials	M2		20	B1	0	B1	0	0		17
	5702.50.00	– Other, not of pile construction, not made up	M2		20	B1	0	B1	0	0		17
		– Other, not of pile construction, made up:										
	5702.91.00	– Of wool or fine animal hair	M2		20	B1	0	B1	0			17
	5702.92.00	– Of man-made textile materials	M2		20	B1	0	B1	0	0		17
	5702.99.00	– Of other textile materials	M2		20	B1	0	B1	0	0		17
57.03		**Carpets and other textile floor coverings, tufted, whether or not made up**										

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	5703.10.00	– Of wool or fine animal hair	M2		20	B1	0	B1	0	0		17
	5703.20.00	– Of nylon or other polyamides	M2		20	B1	0	B1	0	0		17
	5703.30.00	– Of other man-made textile materials	M2		20	B1	0	B1	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	5703.90.00	– Of other textile materials	M2		20	B1	0	B1	0	0		17
57.04		**Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up:**										
	5704.10.00	– Tiles, having a maximum surface area of 0.3 m^2	M2		20	B1	0	B1	0	0		17
	5704.90.00	– Other	M2		20	B1	0	B1	0	0		17
57.05	5705.00.00	**Other carpets and other textile floor coverings, whether or not made up**	M2		20	B1	0	B1	0	0		17

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Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

1. This chapter does not apply to textile fabrics referred to in note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, 'gauze' means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression 'narrow woven fabrics' means:

   (a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

   (b) tubular woven fabrics of a flattened width not exceeding 30 cm; and

   (c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

   Narrow woven fabrics with woven fringes are to be classified in heading 5808.
6. In heading 58.10, the expression 'embroidery' means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
7. In addition to the products of heading 58.09, this chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
58.01		**Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06**										
	5801.10.00	– Of wool or fine animal hair	M2		20	B1	0	B1	0			17
		– Of cotton:										
	5801.21.00	– Uncut weft pile fabrics	M2		20	B1	0	B1	0			17
	5801.22.00	– Cut corduroy	M2		20	B1	0	B1	0			17
	5801.23.00	– Other weft pile fabrics	M2		20	B1	0	B1	0	0		17
	5801.24.00	– Warp pile fabrics, épinglé (uncut)	M2		20	B1	0	B1	0			17
	5801.25.00	– Warp pile fabrics, cut	M2		20	B1	0	B1	0			17
	5801.26.00	– Chenille fabrics	M2		20	B1	0	B1	0			17
		– Of man-made fibres:										

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	5801.26.00	– Uncut weft pile fabrics	M2		20	B1	0	B1	0			17
	5801.26.00	– Cut corduroy	M2		20	B1	0	B1	0			17
	5801.26.00	– Other weft pile fabrics	M2		20	B1	0	B1	0			17
	5801.26.00	– Warp pile fabrics, épinglé (uncut)	M2		20	B1	0	B1	0			17
	5801.26.00	– Warp pile fabrics, cut	M2		20	B1	0	B1	0			17
	5801.26.00	– Chenille fabrics	M2		20	B1	0	B1	0			17
	5801.26.00	– Of other textile materials	M2		20	B1	0	B1	0	0		17
58.02		**Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03**										
		– Terry towelling and similar woven terry fabrics, of cotton:										
	5802.11.00	– Unbleached	M2		20	B1	0	B1	0			17
	5802.11.00	– Other	M2		20	B1	0	B1	0	0		17
	5802.11.00	– Terry towelling and similar woven terry fabrics, of other textile materials	M2		20	B1	0	B1	0	0		17
	5802.11.00	– Tufted textile fabrics	M2		20	B1	0	B1	0			17
58.03	5803.00.00	**Gauze, other than narrow fabrics of heading 58.06**	M2		20	B1	0	B1	0	0		17
58.04		**Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06**										
	5804.10.00	– Tulles and other net fabrics	KG		20	B1	0	B1	0	0		17
		– Mechanically made lace:										
	5804.10.00	– Of man-made fibres	KG		20	B1	0	B1	0	0		17
	5804.10.00	– Of other textile materials	KG		20	B1	0	B1	0	0		17
	5804.10.00	– Handmade lace	KG		20	B1	0	B1	0	0		17
58.05	5805.00.00	**Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up**	KG		20	B1	0	B1	0	0		17
58.06		**Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)**										

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	5806.10.00	– Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	KG		20	B1	0	B1	0			17
	5806.20.00	– Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	KG		20	B1	0	B1	0	0		17
		– Other woven fabrics:	KG		20	B1	0	B1	0	0		17
	5806.31.00	– Of cotton	KG		20	B1	0	B1	0	0		17
	5806.32.00	– Of man-made fibres:	KG		20	B1	0	B1	0	0		17

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	5806.39.00	– Of other textile materials	KG		20	B1	0	B1	0	0		17
	5806.40.00	– Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	KG		20	B1	0	B1	0	0		17
58.07		**Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered**										
	5807.10.00	– Woven	KG		20	B1	0	B1	0	0		17
	5807.90.00	– Others	KG		20	B1	0	B1	0	0		17
58.08		**Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles**										
	5808.10.00	– Braids, in the piece	KG		20	B1	0	B1	0			17
	5808.90.00	– Other	KG		20	B1	0	B1	0	0		17
58.09	5809.00.00	**Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included**	KG		20	B1	0	B1	0	0		17
58.10		**Embroidery in the piece, in strips or in motifs**										
	5810.10.00	– Embroidery without visible ground	KG		20	B1	0	B1	0			17
		– Other embroidery:										
	5810.91.00	– Of cotton	KG		20	B1	0	B1	0			17
	5810.92.00	– Of man-made fibres	KG		20	B1	0	B1	0	0		17
	5810.99.00	– Of other textile materials	KG		20	B1	0	B1	0	0		17
58.11	5811.00.00	**Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by**	M2		20	B1	0	B1	0	0		17

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		stitching or otherwise, other than embroidery of heading 58.10										

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Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

1. Except where the context otherwise requires, for the purposes of this chapter, the expression 'textile fabrics' applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2. Heading 59.03 applies to:

   a) textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

      1) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually, Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

      2) products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15 and 30 °C (usually, Chapter 39);

      3) products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

      4) fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually, Chapters 50 to 55, 58 or 60);

      5) plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

      6) textile products of heading 58.11;

   b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3. For the purposes of heading 59.05, the expression 'textile wallcoverings' applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

   This heading does not, however, apply to wallcoverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally, heading 59.07).

4. For the purposes of heading 59.06, the expression 'rubberised textile fabrics' means:

   a) textile fabrics impregnated, coated, covered or laminated with rubber:

      1) weighing not more than 1,500 g/m^2; or

      2) weighing more than 1,500 g/m^2 and containing more than 50 % by weight of textile material;

   b) fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

   c) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

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This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to:

   a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

   b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like);

   c) fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments. However, imitation pile fabrics remain classified in this heading;

   d) fabrics finished with normal dressings having a basis of amylaceous or similar substances;

   e) wood veneered on a backing of textile fabrics (heading 44.08);

   f) natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

   g) agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

   h) metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 59.10 does not apply to:

   a) transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

   b) transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

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

   a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:

      — textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

      — bolting cloth;

      — straining cloth of a kind used in oil-presses or the like, of textile material or of human hair;

      — flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

      — textile fabrics reinforced with metal, of a kind used for technical purposes;

      — cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

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b) textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
59.01		**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations**										
	5901.10.00	– Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	M2		7.5	B21	0	B21	0	0		17
	5901.90.00	– Other	M2		7.5	B21	0	B21	0	0		17
59.02		**Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon**										
	5902.10.00	– Of nylon or other polyamides	M2		2.5	A	0	A	0	0		17
	5902.20.00	– Of polyesters	M2		2.5	A	0	A	0			17
	5902.90.00	– Other	M2		2.5	A	0	A	0	0		17
59.03		**Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02**										
	5903.10.00	– With poly(vinyl chloride)	M2		7.5	B21	0	B21	0	0		17
	5903.20.00	– With polyurethane	M2		7.5	B21	0	B21	0	0		17
	5903.90.00	– Other	M2		7.5	B21	0	B21	0	0		17
59.04		**Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape**										
	5904.10.00	– Linoleum	M2		20	B1	0	B1	0			17
	5904.90.00	– Other	M2		20	B1	0	B1	0			17
59.05	5905.10.00	**Textile wall coverings**	M2		20	B1	0	B1	0	0		17
59.06		**Rubberised textile fabrics, other than those of heading 59.02**										
	5906.10.00	– Adhesive tape of a width not exceeding 20 cm	M2		7.5	B21	0	B21	0	0		17
		– Other:										
	5906.91.00	– Knitted or crocheted	M2		7.5	B21	0	B21	0			17
	5906.99.00	– Other	M2		7.5	B21	0	B21	0	0		17

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59.07	5907.00.00	**Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like**	KG		7.5	B21	0	B21	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
59.08	5908.00.00	**Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas-mantle fabric therefor, whether or not impregnated**	KG		7.5	B21	0	B21	0	0		17
59.09	5909.00.00	**Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials**	KG		7.5	A	0	A	0	0		17
59.10	5910.00.00	**Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material**	KG		7.5	B21	0	B21	0	0		17
59.11		**Textile products and articles, for technical uses, specified in note 7 to this chapter**										
	5911.10.00	– Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	KG		7.5	B21	0	B21	0	0		17
	5911.20.00	– Bolting cloth, whether or not made up	KG		7.5	B21	0	B21	0	0		17
		– Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines (for example, for pulp or asbestos-cement):										
	5911.31.00	– Weighing less than 650 g/m²	M2		7.5	B21	0	B21	0			17
	5911.32.00	– Weighing 650 g/m² or more:	M2		7.5	B21	0	B21	0			17
	5911.40.00	– Straining cloth of a kind used in oil-presses or the like, including that of human hair	KG		7.5	B21	0	B21	0	0		17
	5911.90.00	– Other	KG		7.5	B21	0	B21	0	0		17

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Chapter 60

KNITTED OR CROCHETED FABRICS

Notes.

1. This chapter does not cover:
   a) crochet lace of heading 58.04;
   b) labels, badges and similar articles, knitted or crocheted, of heading 58.07; or
   c) knitted or crocheted fabrics, impregnated, coated, covered or laminated of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.
2. This chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.
3. Throughout the tariff schedule, any reference to 'knitted goods' includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
60.01		**Pile fabrics, including 'long pile' fabrics and terry fabrics, knitted or crocheted**										
	6001.10.00	– 'Long pile' fabrics	KG		20	B1	0	B1	0	0		17
		– Looped pile fabrics:										
	6001.21.00	– Of cotton	KG		20	B1	0	B1	0			17
	6001.22.00	– Of man-made fibres	KG		20	B1	0	B1	0	0		17
	6001.29.00	– Of other textile materials	KG		20	B1	0	B1	0	0		17
		– Other										
	6001.91.00	– Of cotton	KG		20	B1	0	B1	0	0		17
	6001.92.00	– Of man-made fibres	KG		20	B1	0	B1	0			17
	6001.99.00	– Of other textile materials	KG		20	B1	0	B1	0	0		17
60.02		**Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01**										
	6002.40.00	– Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	KG		20	B1	0	B1	0			17
	6002.90.00	– Other	KG		20	B1	0	B1	0	0		17
60.03		**Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02**										
	6003.10.00	– Of wool or fine animal hair	KG		20	B1	0	B1	0	0		17
	6003.20.00	– Of cotton	KG		20	B1	0	B1	0	0		17

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	6003.30.00	– Of synthetic fibres	KG		20	B1	0	B1	0			17
	6003.40.00	– Of artificial fibres	KG		20	B1	0	B1	0			17
	6003.90.00	– Other	KG		20	B1	0	B1	0			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
60.04		**Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01**										
	6004.10.00	– Containing by weight 5 % or more of elastomeric yarn, but not containing rubber thread	KG		20	B1	0	B1	0			17
	6004.90.00	– Other	KG		20	B1	0	B1	0	0		17
60.05		**Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04**										
		– Of cotton:										
	6005.21.00	– Unbleached or bleached	KG		20	B1	0	B1	0			17
	6005.22.00	– Dyed	KG		20	B1	0	B1	0	0		17
	6005.23.00	– Of yarns of different colours	KG		20	B1	0	B1	0			17
	6005.24.00	– Printed	KG		20	B1	0	B1	0			17
		– Of synthetic fibres:										
	6005.31.00	– Unbleached or bleached	KG		20	B1	0	B1	0			17
	6005.32.00	– Dyed	KG		20	B1	0	B1	0			17
	6005.33.00	– Of yarns of different colours	KG		20	B1	0	B1	0			17
	6005.34.00	– Printed	KG		20	B1	0	B1	0			17
		– Of artificial fibres:										
	6005.41.00	– Unbleached or bleached	KG		20	B1	0	B1	0			17
	6005.42.00	– Dyed	KG		20	B1	0	B1	0			17
	6005.43.00	– Of yarns of different colours	KG		20	B1	0	B1	0			17
	6005.44.00	– Printed	KG		20	B1	0	B1	0			17
	6005.50.00	– Other	KG		20	B1	0	B1	0	0		17
60.06		**Other knitted or crocheted fabrics**										
	6006.10.00	– Of wool or fine animal hair	KG		20	B1	0	B1	0			17
		– Of cotton:										
	6006.21.00	– Unbleached or bleached	KG		20	B1	0	B1	0			17
	6006.22.00	– Dyed	KG		20	B1	0	B1	0			17
	6006.23.00	– Of yarns of different colours	KG		20	B1	0	B1	0			17
	6006.24.00	– Printed	KG		20	B1	0	B1	0			17

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		– Of synthetic fibres:										
	6006.31.00	– Unbleached or bleached	KG		20	B1	0	B1	0			17
	6006.32.00	– Dyed	KG		20	B1	0	B1	0			17
	6006.33.00	– Of yarns of different colours	KG		20	B1	0	B1	0			17
	6006.34.00	– Printed	KG		20	B1	0	B1	0	0		17
		– Of artificial fibres:										
	6006.41.00	– Unbleached or bleached	KG		20	B1	0	B1	0			17
	6006.42.00	– Dyed	KG		20	B1	0	B1	0			17

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	6006.43.00	– Of yarns of different colours	KG		20	B1	0	B1	0			17
	6006.44.00	– Printed	KG		20	B1	0	B1	0			17
	6006.90.00	– Other	KG		20	B1	0	B1	0	0		17

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Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes

1. This chapter applies only to made-up knitted or crocheted articles.
2. This chapter does not cover:
   a) goods of heading 62.12;
   b) worn clothing or other worn articles of heading 63.09; or
   c) orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 61.03 and 61.04:
   a) The term 'suit' means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

      — one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket, and

      — one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

      All of the components of a 'suit' must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

      If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

      The term 'suit' includes the following sets of garments, whether or not they fulfil all the above conditions:

      — morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers,

      — evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind,

      — dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirtfront), but has shiny silk or imitation silk lapels.

   b) The term 'ensemble' means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

      — one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

      — one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

      All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term 'ensemble' does not apply to tracksuits or ski suits, of heading 61.12.

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4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm × 10 cm. Heading 61.05 does not cover sleeveless garments.

5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11:

   a) the expression 'babies' garments and clothing accessories' means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

   b) articles which are *prima facie* classifiable both in heading 61.11 and in other headings of this chapter are to be classified in heading 61.11.

7. For the purposes of heading 61.12 'ski suits' means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

   a) a 'ski overall', that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

   b) a 'ski ensemble', that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

      — one garment such as an anorak, windcheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

      — one pair of trousers, whether or not extending above waist level, one pair of breeches or one bib and brace overall.

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

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

8. Garments which are *prima facie* classifiable both in heading 61.13 and in other headings of this chapter, excluding heading 61.11, are to be classified in heading 61.13.

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

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

10. Articles of this chapter may be made of metal thread.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
61.01		**Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03**										

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		– Of cotton	P/ST		20	B1	0	B1	0			17
		– Of man-made fibres	P/ST		20	B1	0	B1	0			17
		– Of other textile materials	P/ST		20	B1	0	B1	0			17
61.02		**Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04**										
	6102.10.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6102.20.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6102.30.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6102.90.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
61.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted**										
	6103.10.00	– Suits	P/ST		20	B1	0	B1	0			17
		– Ensembles:										
	6103.22.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6103.23.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6103.29.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Jackets and blazers:										
	6103.31.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6103.32.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6103.33.00	– Of man-made fibres	P/ST		20	B1	0	A	0			17
	6103.39.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Trousers, bib and brace overalls, breeches and shorts										
	6103.41.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6103.42.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6103.43.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6103.49.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
61.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted**										

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		– Suits:										
	6104.13.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6104.19.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Ensembles:										
	6104.22.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6104.23.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6104.29.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		– Jackets and blazers:										
	6104.31.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6104.31.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6104.31.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6104.31.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Dresses:										
	6104.31.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6104.31.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6104.31.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6104.31.00	– Of artificial fibres	P/ST		20	B1	0	B1	0			17
	6104.31.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Skirts and divided skirts:										
	6104.31.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6104.31.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6104.31.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6104.31.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Trousers, bib and brace overalls, breeches and shorts										
	6104.31.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6104.31.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6104.31.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6104.31.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
61.05		**Men's or boys' shirts, knitted or crocheted**										

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	6105.10.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6105.20.00	– Of man-made or artificial fibres	P/ST		20	B1	0	B1	0			17
	6105.90.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
61.06		**Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted**										
	6106.10.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6106.20.00	– Of man-made or artificial fibres	P/ST		20	B1	0	B1	0			17
	6106.90.00	– Of other textile materials	P/ST		20	B1	0	B1	10			17
61.07		**Men's or boys' underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted**										
		– Underpants and briefs:										
	6107.11.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6107.12.00	– Of man-made or artificial fibres	P/ST		20	B1	0	B1	0			17
	6107.19.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Night-shirts and pyjamas:										
	6107.21.00	– Of cotton	P/ST		20	B1	0	B1	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	6107.22.00	– Of man-made or artificial fibres	P/ST		20	B1	0	B1	0			17
	6107.29.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Other:										
	6107.91.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6107.99.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
61.08		**Women's or girls' slips, petticoats, briefs, panties, night-dresses, pyjamas, negligées, bathrobes, dressing gowns and similar articles, knitted or crocheted**										
		– Slips and petticoats:										
	6108.11.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6108.19.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Briefs and panties:										
	6108.21.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6108.22.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6108.29.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Night-dresses and pyjamas:										
	6108.31.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6108.32.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6108.39.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Other:										
	6108.91.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6108.92.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6108.99.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
61.09		**T-shirts, singlets and other vests, knitted or crocheted**										
	6109.10.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6109.90.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
61.10		**Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted**										
		– Of wool or fine animal hair:										
	6110.11.00	– Of wool	P/ST		20	B1	0	B1	0			17

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	6110.12.00	– Of Kashmir (cashmere) goats	P/ST		20	B1	0	B1	0			17
	6110.19.00	– Other	P/ST		20	B1	0	B1	0			17
	6110.20.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6110.30.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6110.90.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
61.11		**Babies' garments and clothing accessories, knitted or crocheted**										
	6111.20.00	– Of cotton	P/ST		20	B1	0	B1	0			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	6111.30.00	– Of man-made fibres	PA		20	B1	0	B1	0			17
	6111.90.00	– Of other textile materials	PA		20	B1	0	B1	0			17
61.12		**Tracksuits, ski suits and swimwear, knitted or crocheted**										
		– Tracksuits:										
	6112.11.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6112.12.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6112.19.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
	6112.20.00	– Ski suits	P/ST		20	B1	0	B1	0			17
		– Men's or boys' swimwear:										
	6112.31.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6112.39.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Women's or girls' swimwear:										
	6112.41.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6112.49.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
61.13	6113.00.00	**Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06, or 59.07**	KG		20	B1	0	A	0			17
61.14		**Other garments, knitted or crocheted**										
	6114.20.00	– Of cotton	KG		20	B1	0	B1	0			17
	6114.30.00	– Of synthetic fibres	KG		20	B1	0	B1	0			17
	6114.90.00	– Of other textile materials	KG		20	B1	0	B1	0			17
61.15		**Pantyhose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted**										
	6115.10.00	– Graduated compression hosiery (for example, stockings for varicose veins):	P/ST		20	B1	0	B1	0			17
		– Other pantyhose and tights:										
	6115.21.00	– Of synthetic fibres, measuring per single yarn less than 67 decitex	P/ST		20	B1	0	B1	0			17
	6115.22.00	– Of synthetic fibres, measuring per single yarn 67 decitex or more	P/ST		20	B1	0	B1	0			17
	6115.29.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
	6115.30.00	– Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex										

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		- Others										
	6115.94.00	– Of wool or fine animal hair	PA		20	B1	0	B1	0			17
	6115.95.00	– Of cotton	PA		20	B1	0	B1	0			17
	6115.96.00	– Of synthetic fibres	PA		20	B1	0	B1	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	6115.99.00	– Of other textile materials	PA		20	B1	0	B1	0			17
61.16		**Gloves, mittens and mitts, knitted or crocheted**										
	6116.10.00	– Impregnated, coated or covered with plastics or rubber:	PA		20	B1	0	B1	0			17
		– Others										
	6116.91.00	– Of wool or fine animal hair	PA		20	B1	0	B1	0			17
	6116.92.00	– Of cotton	PA		20	B1	0	B1	0			17
	6116.93.00	– Of synthetic fibres	PA		20	B1	0	B1	0			17
	6116.99.00	– Of other textile materials	PA		20	B1	0	B1	0			17
61.17		**Other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories**										
	6117.10.00	– Shawls, scarves, mufflers, mantillas, veils and the like	KG		20	B1	0	B1	0			17
	6117.80.00	– Other accessories	KG		20	B1	0	B1	0			17
	6117.90.00	– Parts	KG		20	B1	0	B1	0			17

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Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1. This chapter applies only to made-up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).
2. This chapter does not cover:
   a) worn clothing or other worn articles of heading 63.09; or
   b) orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
3. For the purposes of headings 62.03 and 62.04:
   a) The term 'suit' means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

      — one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket, and

      — one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

      All of the components of a 'suit' must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

      If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

      The term 'suit' includes the following sets of garments, whether or not they fulfil all the above conditions:

      — morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers,

      — evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind,

      — dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

   b) The term 'ensemble' means a set of garments (other than suits and articles of heading 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

      — one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

      — one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

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All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term 'ensemble' does not apply to tracksuits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:

   a) the expression 'babies' garments and clothing accessories' means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

   b) articles which are *prima facie* classifiable both in heading 62.09 and in other headings of this chapter are to be classified in heading 62.09.

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

6. For the purposes of heading 62.11, 'ski suits' means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

   a) a 'ski overall', that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

   b) a 'ski ensemble', that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

      — one garment, such as an anorak, windcheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

      — one pair of trousers, whether or not extending above waist level, one pair of breeches or one bib and brace overall.

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

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

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

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

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

9. Articles of this chapter may be made of metal thread.

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
62.01		**Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.03**										
		– Overcoats, raincoats, car coats, capes, cloaks and similar articles:										
	6201.11.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6201.12.00	– Of cotton	P/ST		20	B1	0	B1	0			17

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	6201.13.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0	0		17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	6201.19.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Other:										
	6201.91.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6201.92.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6201.93.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6201.99.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
62.02		**Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04**										
		– Overcoats, raincoats, car coats, capes, cloaks and similar articles:										
	6202.11.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6202.12.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6202.13.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6202.19.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Other:										
	6202.91.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6202.92.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6202.93.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6202.99.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
62.03		**Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)**										
		– Suits:										
	6203.11.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6203.12.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6203.19.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Ensembles:										
	6203.22.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6203.23.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6203.29.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17

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		– Jackets and blazers:										
	6203.31.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6203.32.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6203.33.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6203.39.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Trousers, bib and brace overalls, breeches and shorts:										
	6203.41.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6203.42.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6203.43.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6203.49.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
62.04		**Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)**										
		– Suits:										
	6204.11.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6204.12.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6204.13.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6204.19.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Ensembles:										
	6204.21.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6204.22.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6204.23.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6204.29.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Jackets and blazers:										
	6204.31.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6204.32.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6204.33.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6204.39.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Dresses:										
	6204.41.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6204.42.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6204.43.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6204.44.00	– Of artificial fibres	P/ST		20	B1	0	B1	0			17
	6204.49.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Skirts and divided skirts:										
	6204.51.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6204.52.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6204.53.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6204.59.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Trousers, bib and brace overalls, breeches and shorts:										
	6204.61.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6204.62.00	– Of cotton	P/ST		20	B1	0	A	0			17

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	6204.63.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6204.69.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
62.05		**Men's or boys' shirts**										
	6205.20.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6205.30.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6205.90.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
62.06		**Women's or girls' blouses, shirts and shirt-blouses**										
	6206.10.00	– Of silk or silk waste	P/ST		20	B1	0	B1	0			17
	6206.20.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6206.30.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6206.40.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6206.90.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
62.07		**Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gowns and similar articles**										
		– Underpants and briefs:										
	6207.11.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6207.19.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Night-shirts and pyjamas:										
	6207.21.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6207.22.00	– Of synthetic fibres	P/ST		20	B1	0	A	0			17
	6207.29.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Other:										
	6207.91.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6207.99.00	– Of other textile materials	KG		20	B1	0	B1	0			17
62.08		**Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, night-dresses, pyjamas, negligées, bathrobes, dressing gowns and similar articles**										
		– Slips and petticoats:										
	6208.11.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6208.19.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Night-dresses and pyjamas:										
	6208.21.00	– Of cotton	P/ST		20	B1	0	A	0			17
	6208.22.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6208.29.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Other:										
	6208.91.00	– Of cotton	P/ST		20	B1	0	B1	0			17

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	6208.92.00	– Of synthetic fibres	KG		20	B1	0	A	0			17
	6208.99.00	– Of other textile materials	KG		20	B1	0	B1	0			17
62.09		**Babies' garments and clothing accessories**										
	6209.20.00	– Of cotton	KG		20	B1	0	B1	0			17
	6209.30.00	– Of synthetic fibres	KG		20	B1	0	B1	0			17
	6209.90.00	– Of other textile materials	KG		20	B1	0	B1	0			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
62.10		**Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07**										
	6210.10.00	– Of fabrics of heading 56.02 or 56.03	P/ST		20	B1	0	B1	0			17
	6210.20.00	– Other garments, of the type described in sub-headings 62.01.11 to 62.01.19	P/ST		20	B1	0	B1	0			17
	6219.30.00	– Other garments, of the type described in sub-headings 62.02.11 to 62.02.19	P/ST		20	B1	0	B1	0			17
	6210.40.00	– Other men's or boys' garments	P/ST		20	B1	0	B1	0			17
	6210.50.00	– Other women's or girls' garments	P/ST		20	B1	0	B1	0			17
62.11		**Tracksuits, ski suits and swimwear; other garments**										
		– Swimwear:										
	6211.11.00	– Men's or boys'	P/ST		20	B1	0	B1	0			17
	6211.12.00	– Women's or girls'	P/ST		20	B1	0	B1	0			17
	6211.20.00	– Ski suits	P/ST		20	B1	0	B1	0			17
		– Other garments, men's or boys':										
	6211.32.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6211.33.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6211.39.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
		– Other garments, women's or girls':										
	6211.41.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6211.42.00	– Of cotton	P/ST		20	B1	0	B1	0			17
	6211.43.00	– Of man-made fibres	P/ST		20	B1	0	B1	0			17
	6211.49.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
62.12		**Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted**										
	6212.10.00	– Brassières:	P/ST		20	B1	0	B1	0			17
	6212.20.00	– Girdles and panty girdles	P/ST		20	B1	0	B1	0			17
	6212.30.00	– Corselettes	P/ST		20	B1	0	B1	0			17
	6212.90.00	– Other	P/ST		20	B1	0	B1	0			17
62.13		**Handkerchiefs**										
	6213.20.00	– Of cotton	P/ST		20	B1	0	B1	0			17

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	6213.90.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
62.14		**Shawls, scarves, mufflers, mantillas, veils and the like:**										
	6214.10.00	– Of silk or silk waste	P/ST		20	B1	0	B1	0			17
	6214.20.00	– Of wool or fine animal hair	P/ST		20	B1	0	B1	0			17
	6214.30.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	6214.40.00	– Of artificial fibres	P/ST		20	B1	0	B1	0			17
	6214.40.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
62.15		**Ties, bow ties and cravats**										
	6215.10.00	– Of silk or silk waste	P/ST		20	B1	0	B1	0			17
	6215.20.00	– Of synthetic fibres	P/ST		20	B1	0	B1	0			17
	6215.90.00	– Of other textile materials	P/ST		20	B1	0	B1	0			17
62.16	6216.00.00	**Gloves, mittens and mitts**	P/ST		20	B1	0	B1	0			17
62.17		**Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12**										
	6217.10.00	– Accessories	KG		20	B1	0	B1	0			17
	6217.90.00	– Parts	KG		20	B1	0	B1	0			17

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Chapter 63

Other made-up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

1. Sub-chapter I applies only to made-up articles, of any textile fabric.

2. Sub-chapter I does not cover:

   a) goods of Chapters 56 to 62; or

   b) worn clothing or other worn articles of heading 63.09.

3. Heading 63.09 applies only to the following goods:

   a) articles of textile materials:

      — clothing and clothing accessories, and parts thereof,

      — blankets and travelling rugs,

      — bedlinen, table linen, toilet linen and kitchen linen,

      — furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;

   b) footwear and headgear of any material other than asbestos.

   In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

      — they must show signs of appreciable wear, and

      — they must be presented in bulk or in bales, sacks or similar packings.

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		I. OTHER MADE-UP TEXTILE ARTICLES										
63.01		**Blankets and travelling rugs:**										
	6301.10.00	– Electric blankets	P/ST		20	C1	15	C1	15			17
	6301.20.00	– Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	P/ST		20	C1	15	C1	15			17
	6301.30.00	– Blankets (other than electric blankets) and travelling rugs, of cotton	P/ST		20	C1	15	C1	15			17
	6301.40.00	– Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	P/ST		20	C1	15	C1	15			17
	6301.90.00	– Other blankets and travelling rugs	P/ST		20	C1	15	C1	15			17
63.02		**Bedlinen, table linen, toilet linen and kitchen linen**										
	6302.10.00	– Bedlinen, knitted or crocheted	KG		20	C1	15	C1	15			17
		– Other bedlinen, printed:										

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	6302.21.00	– Of cotton	KG		20	C1	15	C1	15			17
	6302.22.00	– Of synthetic fibres	KG		20	C1	15	C1	15			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	6302.29.00	– Of other textile materials	KG		20	C1	15	C1	15			17
		– Other bedlinen:										
	6302.31.00	– Of cotton	KG		20	C1	15	C1	15			17
	6302.32.00	– Of synthetic fibres	KG		20	C1	15	C1	15			17
	6302.39.00	– Of other textile materials	KG		20	C1	15	C1	15			17
	6302.40.00	– Table linen, knitted or crocheted	KG		20	C1	15	C1	15			17
		– Other table linen:										
	6302.51.00	– Of cotton	KG		20	C1	15	C1	15			17
	6302.53.00	– Of synthetic fibres	KG		20	C1	15	C1	15			17
	6302.59.00	– Of other textile materials	KG		20	C1	15	C1	15			17
	6302.60.00	– Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	KG		20	C1	15	C1	15			17
		– Other:										
	6302.91.00	– Of cotton	KG		20	C1	15	C1	15			17
	6302.93.00	– Of synthetic fibres	KG		20	C1	15	C1	15			17
	6302.99.00	– Of other textile materials	KG		20	C1	15	C1	15			17
63.03		**Curtains (including drapes) and interior blinds; curtain or bed valances**										
		– Knitted or crocheted:										
	6303.12.00	– Of synthetic fibres	M2		20	C1	15	C1	15			17
	6303.19.00	– Of other textile materials	M2		20	C1	15	C1	15			17
		– Other:										
	6303.91.00	– Of cotton	M2		20	C1	15	C1	15			17
	6303.92.00	– Of synthetic fibres	M2		20	C1	15	C1	15			17
	6303.99.00	– Of other textile materials	M2		20	C1	15	C1	15			17
63.04		**Other furnishing articles, excluding those of heading 94.04**										
		– Bedspreads:										
	6304.11.00	– Knitted or crocheted	P/ST		20	C1	15	C1	15			17
	6304.19.00	– Others	P/ST		20	C1	15	C1	15			17
		– Other:										
	6304.91.00	– Knitted or crocheted	KG		20	C1	15	C1	15			17

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	6304.92.00	– Not knitted or crocheted, of cotton	P/ST		20	C1	15	C1	15			17
	6304.93	– Not knitted or crocheted, of synthetic fibres										
	6304.93.10	– Mosquito nets	P/ST		7.5	B21	0	B21	0			17
	6304.93.90	– Others	P/ST		20	C1	15	C1	15			17
	6304.99.00	– Not knitted or crocheted, of other textile materials	P/ST		20	C1	15	C1	15			17
63.05		**Sacks and bags, of a kind used for the packing of goods**										
	6305.10.00	– Of jute or of other textile bast fibres of heading 53.03	KG		7.5	A	0	A	0			17
	6305.30.00	– Of cotton	KG		20	A	0	A	0			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		– Of man-made textile materials:										
	6305.32.00	– Flexible intermediate bulk containers	KG		20	A	0	A	0			17
	6305.32.00	– Other, of polyethylene or polypropylene strip or the like	KG		20	A	0	A	0			17
	6305.32.00	– Other	KG		20	A	0	A	0			17
	6305.32.00	– Of other textile materials	KG		20	A	0	A	0			17
63.06		**Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:**										
		– Tarpaulins, awnings and sunblinds:										
	6306.12.00	– Of synthetic fibres	KG		20	B1	0	B1	0			17
	6306.19.00	– Of other textile materials	KG		20	B1	0	B1	0			17
		– Tents:										
	6306.22.00	– Of synthetic fibres	KG		20	B1	0	B1	0			17
	6306.29.00	– Of other textile materials	KG		20	B1	0	B1	0			17
	6306.30.00	– Sails	KG		2.5	A	0	A	0	0		17
	6306.40.00	– Pneumatic mattresses	P/ST		20	B1	0	B1	0			17
		– Other:										
	6306.91.00	– Of cotton	KG		20	B1	0	B1	0	0		17
	6306.99.00	– Of other textile materials	KG		20	B1	0	A	0			17
63.07		**Other made-up articles, including dress patterns**										
	6307.10.00	– Floorcloths, dishcloths, dusters and similar cleaning cloths	KG		20	B1	0	B1	0			17
	6307.20.00	– Life jackets and lifebelts	KG		7.5	B1	0	B1	0	0		17
	6307.90.00	– Other	KG		20	B1	0	B1	0	0		17
		II. SETS										
63.08	6308.00.00	**Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale.**	KG		20	B1	0	B1	0			17

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		III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS										
63.09	6309.00.00	**Worn clothing and other worn articles**	KG		20	C1	15	C1	15			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
63.10		**Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables, of textile materials**										
	6310.10.00	– Sorted	KG		7.5	B21	0	B21	0			17
	6310.90.00	– Other	KG		7.5	B21	0	B21	0			17

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SECTION XII

FOOTWEAR; HEADGEAR; UMBRELLAS, SUN UMBRELLAS, WALKING STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1. This chapter does not cover:
   a) disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
   b) footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
   c) worn footwear of heading 63.09;
   d) articles of asbestos (heading 68.12);
   e) orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
   f) toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).
2. For the purposes of heading 64.06, the term 'parts' does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.
3. For the purposes of this chapter:
   a) the terms 'rubber' and 'plastics' include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
   b) the term 'leather' refers to the goods of headings 41.07 and 41.12 to 41.14.
4. Subject to note 3 to this chapter:
   a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;
   b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Sub-heading note.

1. For the purposes of sub-headings 64.02.12, 64.02.19, 64.03.12, 64.03.19 and 64.04.11, the expression 'sports footwear' applies only to:
   a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

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b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
64.01		**Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes**										
	6401.10.00	– Footwear incorporating a protective metal toecap	PA		20	B1	0	B1	0			17
		– Other footwear:										
	6401.92.00	– Covering the ankle but not covering the knee	PA		20	B1	0	B1	0			17
	6401.99.00	– Other	PA		20	B1	0	B1	0			17
64.02		**Other footwear with outer soles and uppers of rubber or plastics**										
		– Sports footwear:										
	6402.12.00	– Ski-boots, cross-country ski footwear and snowboard boots	PA		20	B1	0	B1	0			17
	6402.19.00	– Other	PA		20	B1	0	B1	0			17
	6402.20.00	– Footwear with upper straps or thongs assembled to the sole by means of plugs, pins, clips and similar	PA		20	B1	0	B1	0			17
		– Other footwear										
	6402.91.00	– Covering the ankle	PA		20	B1	0	B1	0			17
	6402.99.00	– Other	PA		20	B1	0	B1	0			17
64.03		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather**										
		– Sports footwear:										
	6403.12.00	– Ski-boots, cross-country ski footwear and snowboard boots	PA		20	B1	0	B1	0			17
	6403.19	– Other										
	6403.19.10	– With outer sole or lower part of the leather adapted for use in specific modes by adding pins, studs or similar moulded, mounted or fixed devices	PA		7.5	B21	0	B21	0			17
	6403.19.90	– Other	PA		20	B1	0	B1	0			17
	6403.20.00	– Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	PA		20	B1	0	B1	0			17
	6403.40.00	– Other footwear, incorporating a protective metal toecap	PA		20	B1	0	B1	0			17
		– Other footwear with outer soles of leather:										
	6403.51.00	– Covering the ankle:	PA		20	B1	0	A	0			17
	6403.59.00	– Other:	PA		20	B1	0	B1	0			17
		– Other footwear:										

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	6403.91.00	– Covering the ankle:	PA		20	B1	0	A	0			17
	6403.99.00	– Other:	PA		20	B1	0	B1	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
64.04		**Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials**										
		– Footwear with outer soles of rubber or plastics:										
	6404.11.00	– Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	PA		20	B1	0	B1	0			17
	6404.19	– Other:										
	6404.19.10	– With outer sole or lower part of the leather adapted for use in specific modes by adding pins, studs or similar moulded, mounted or fixed devices	PA		7.5	B21	0	B21	0			17
	6404.19.20	– Footwear with outer soles of leather or composition leather for use in boxing	PA		7.5	B21	0	B21	0			17
	6404.19.90	– Other	PA		20	B1	0	B1	0			17
	6402.20.00	– Footwear with outer soles of leather or composition leather	PA		20	B1	0	B1	0			17
64.05		**Other footwear**										
	6405.10	– With uppers of leather or composition leather:										
	6405.10.10	– With uppers of leather or composition leather and the sole of another material	PA		20	B1	0	B1	0			17
	6405.10.90	– With uppers of leather or composition leather	PA		20	B1	0	B1	0			17
	6405.20.00	– With uppers of textile materials	PA		20	B1	0	B1	0			17
	6405.90.00	– Other	PA		20	B1	0	B1	0			17
64.06		**Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof:**										
	6406.10.00	– Uppers and parts thereof, other than stiffeners	KG		7.5	B21	0	B21	0			17
	6406.20.00	– Outer soles and heels, of rubber or plastics	KG		7.5	A	0	A	0			17
		– Other										
	6406.91.00	– Of wood	KG		7.5	B21	0	B21	0			17
	6406.99.00	– Of other materials	KG		7.5	A	0	A	0			17

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Chapter 65

Headgear and parts thereof

Notes.

1. This chapter does not cover:
   a) worn headgear of heading 63.09;
   b) asbestos headgear (heading 68.12); or
   c) dolls' hats, other toy hats or carnival articles of Chapter 95.
2. Heading 65.02 does not cover hat shapes made by sewing, other than those obtained simply by sewing strips in spirals.

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	Rate			
65.01	6501.00.00	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt**	KG		7.5	B21	0	B21	0			17
65.02	6502.00.00	**Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed**	KG		7.5	B21	0	B21	0			17
(65.03)												
65.04	6504.00.00	**Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed**	KG		20	B1	0	B1	0			17
65.05		**Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed hairnets of any material, whether or not lined or trimmed**										
	6505.10.00	– Hairnets	P/ST		20	B1	0	B1	0			17
	6505.90.00	– Other:	P/ST		20	B1	0	B1	0			17
65.06		**Other headgear, whether or not lined or trimmed:**										
	6506.10	– Safety headgear:										
	6506.10.10	– For sporting use	P/ST		7.5	B21	0	B21	0			17
	6506.90.00	– Others	P/ST		5	B22	0	B22	0			17
		-Others:										
	6506.91.00	– Of rubber or of plastics	P/ST		20	B1	0	B1	0			17

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					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	Rate			
	6506.99.00	– Of other materials	P/ST		20	B1	0	B1	0			17
65.07	6507.00.00	**Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear**	KG		7.5	B21	0	B21	0			17

Chapter 66

Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof

Notes

1. This chapter does not cover:
   a) measure walking sticks or the like (heading 90.17);
   b) firearm-sticks, swordsticks, loaded walking sticks or the like (Chapter 93); or
   c) goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).
2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	Rate			
66.01		**Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)**										
	6601.10.00	– Garden or similar umbrellas	P/ST		20	B1	0	B1	0	0		17
		– Other:										
	6601.91.00	– Having a telescopic shaft	P/ST		20	B1	0	B1	0	0		17
	6601.99.00	– Other	P/ST		20	B1	0	B1	0	0		17
66.02	6602.00.00	**Walking sticks, seat-sticks, whips, riding-crops and the like**	KG		20	B1	0	B1	0	0		17
66.03		**Parts, trimmings and accessories of articles of heading 66.01 or 66.02**										
	6603.20.00	– Umbrella frames, including frames mounted on shafts (sticks)	P/ST		7.5	B21	0	B21	0	0		17
	6603.90.00	– Other	P/ST		7.5	B21	0	B21	0	0		17

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Chapter 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Notes.

1. This Chapter does not cover:
   a) Straining cloth (*etreindelles*), of human hair (heading 59.11);
   b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
   c) Footwear (Chapter 64);
   d) Hats and headgear and bonnets and hair-nets (Chapter 65);
   e) Toys, sports material and party articles (Chapter 95);
   f) Feather dusters, powder-puffs or sieves (Chapter 96).
2. Heading 67.01 does not cover:
   a) Articles in which feathers or down constitute only filling or padding especially bedding under the heading 94.04;
   b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding;
   c) Artificial flowers or foliage or respective parts or constituted articles of heading 67.02.
3. Heading 67.02 does not cover:
   a) Articles of glass (Chapter 70);
   b) Artificial flowers, foliage or fruit pottery, stone, metal, wood or other materials, in one piece by moulding, forging, carving, stamping or any other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL. RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
67.01	6701.00.00	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)**	KG		7.5	B21	0	B21	0			17
67.02		**Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit**										
	6702.10.00	- Of plastics	KG		20	B1	0	B1	0		15	17
	6702.90.00	- Of other materials	KG		20	B1	0	B1	0		15	17
67.03	6703.00.00	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like:**	KG		7.5	B21	0	B21	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
67.04		**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included**										
		- Of synthetic textile materials:										
	6704.11.00	-- Complete wigs	KG		20	B1	0	B1	0			17
	6704.19.00	-- Other	KG		20	B1	0	B1	0			17
	6704.20.00	- Of human hair	KG		20	B1	0	B1	0			17
	6704.90.00	- Of other materials	KG		20	B1	0	B1	0			17

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SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 68

Articles of Stone, plaster, cement, asbestos, mica or similar materials

Notes

1. This chapter does not cover:

   a) Goods of Chapter 25;

   b) Coated, impregnated or covered paper of heading 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminized or asphalted paper);

   c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

   d) Articles of Chapter 71;

   e) Tools or parts of tools, of Chapter 82;

   f) Lithographic stones of heading No 84.42;

   g) Electrical insulators (heading No 85.46) or fittings of insulating material of heading No 85.47;

   h) Dental burrs (heading No 90.18);

   ij) Articles of Chapter 91 (for example, clock cases and clocks)

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

   l) Articles of Chapter 95 (for example, toys, games and sports material);

   m) Articles of heading No 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading No 96.06 (for example, buttons), No 96.09 (for example, slate pencils) or No 96.10 (for example, drawing slates); or

   n) Articles of Chapter 97 (for example, works of art).

2. In heading No 68.02, the expression "stones for building or construction" applies not only to the varieties of stone referred to in heading No 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly molded; it does not, however, apply to slate.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
68.01	6801.00.00	**Setts, curbstones and flagstones, of natural stone (except slate)**	KG		7.5	B21	0	B21	0			17
68.02		**Molded monumental or building stone (except slate) and articles thereof, besides goods of heading 68.01; mosaic cubes and similar, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone**										

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		natural stone (including slate)										
	6802.10.00	- Tiles, cubes and similar articles, square, rectangular, the largest surface area capable of being comprised in a square with the lateral measuring less than 7 cm; artificially coloured; granules, chippings and powder	KG		7.5	B21	0	B21	0			17
		– other stones for building or construction and respective articles, simply intersected or sawn, with a flat or even surface:	KG		7.5	B21	0	B21	0			17
	6802.21.00	Marble, travertine and alabaster	KG		7.5	B21	0	B21	0			17
	6802.23.00	– Granite	KG		7.5	B21	0	B21	0			17
	6802.29.00	– Other stones	KG		7.5	B21	0	B21	0			17
		– Other										
	6802.91.00	– Marble, travertine and alabaster:	KG		7.5	B21	0	B21	0			17
	6802.92.00	– Other calcareous stone:	KG		7.5	B21	0	B21	0			17
	6802.93.00	– Granite:	KG		7.5	B21	0	B21	0			17
	6802.99.00	– Other stone:	KG		7.5	B21	0	B21	0			17
68.03	6803.00.00	**Worked slate and articles of slate or of agglomerated slate**	KG		7.5	B21	0	A	0			17
68.04		**Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and respective parts, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials:**										
	6804.10.00	– Millstones and grindstones for milling or pulping	KG		7.5	B21	0	B21	0	0		17
		– Other millstones and the like:										
	6804.21.00	– Of agglomerated synthetic or natural diamond	KG		7.5	B21	0	B21	0			17
	6804.22.00	– Of other agglomerated abrasives or of ceramics	KG		7.5	B21	0	B21	0			17
	6804.23.00	– Of natural stone	KG		7.5	B21	0	B21	0			17
	6804.30.00	– Hand sharpening or polishing stones	KG		7.5	B21	0	B21	0			17
68.05		**Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up:**										
	6805.10.00	On a base of woven textile fabric only:	KG		7.5	B21	0	B21	0			17
	6805.20.00	– On a base of paper or paperboard only:	KG		7.5	B21	0	B21	0			17
	6805.30.00	– On a base of other materials:	KG		7.5	B21	0	B21	0			17
68.06		**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or**										

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						IMP CONS	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69:										
	6806.10.00	– Slag wool, rock wool and similar mineral wools (including respective intermixtures), in bulk, sheets or rolls	KG		7.5	B21	0	B21	0			17
	6806.20.00	– Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including respective intermixtures)	KG		7.5	B21	0	B21	0			17
	6806.30.00	– Other	KG		7.5	B21	0	B21	0			17
68.07		**Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch):**										
	6807.10.00	– In rolls	M2		7.5	B21	0	B21	0			17
	6807.90.00	– Other	M2		7.5	B21	0	B21	0			17
68.08	**6808.00.00**	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders**	KG		7.5	B21	0	B21	0			17
68.09		**Articles of plaster or of compositions based on plaster:**										
		– Boards, sheets, panels, tiles and similar articles, not ornamented:										
	6809.11.00	– Faced or reinforced with paper or paperboard only	M2		7.5	B21	0	B21	0			17
	6809.19.00	– Other	M2		7.5	B21	0	B21	0			17
	6809.90.00	– Other articles	KG		7.5	B21	0	B21	0			17
68.10		**Articles of cement, of concrete or of artificial stone, whether or not reinforced:**										
		– Tiles, flagstones, bricks and similar articles:										
	6810.11.00	– Building blocks and bricks	P/ST		7.5	B21	0	B21	0			17
	6810.19.00	– Other	M2		7.5	B21	0	B21	0			17
		– Other articles:										
	6810.91.00	– Prefabricated structural components for construction or civil engineering	KG		7.5	B21	0	B21	0			17
	6810.99.00	– Other	KG		7.5	B21	0	B21	0			17
68.11		**Articles of asbestos-cement, of cellulose fibre-cement or similar**										
	6811.40.00	– Containing asbestos:	P/ST		7.5	C21	7.5	C21	7.5			17
		– Not containing asbestos:										
	6811.81.00	Corrugated sheets	M2		7.5	C21	7.5	C21	7.5			17
	6811.82.00	Other sheets, panels, tiles and similar articles:	M2		7.5	C21	7.5	C21	7.5			17
	6811.83.00	– Tubes, pipes and tube or pipe fittings:	KG		7.5	C21	7.5	C21	7.5			17
	6811.89.00	– Other articles	KG		7.5	C21	7.5	C21	7.5			17
68.12		**Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos**										

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		(for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13:										
	6812.80.00	– Of crocidolite	KG		7.5	B21	0	B21	0			17
		- Other										
	6812.91.00	- Clothing, clothing accessories, footwear and headgear	KG		7.5	B21	0	B21	0	0		17
	6812.92.00	-- Paper, millboard and felt	KG		7.5	B21	0	B21	0	0		17
	6812.93.00	-- Compressed asbestos fibre jointing, in sheets or rolls	KG		7.5	B21	0	B21	0	0		17
	6812.99.00	-- Other	KG		7.5	B21	0	B21	0	0		17
68.13		**Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials:**										
	6813.20.00	– Containing asbestos	KG		7.5	B21	0	B21	0			17
		– Not containing asbestos										
	6813.81.00	-- Brake linings and pads	KG		7.5	B21	0	B21	0			17
	6813.89.00	-- Other	KG		7.5	B21	0	B21	0			17
68.14		**Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials:**										
	6814.10.00	– Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	KG		7.5	B21	0	B21	0			17
	6814.90.00	- Other	KG		7.5	B21	0	B21	0			17
68.15		**Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included**										
	6815.10.00	– Non-electrical articles of graphite or other carbon	KG		7.5	B21	0	B21	0			17
	6815.20.00	Articles of peat	KG		7.5	B21	0	B21	0			17
		– Other articles:										
	6815.91.00	– Containing magnesite, dolomite or chromite	KG		7.5	B21	0	B21	0			17
	6815.99.00	- Other	KG		7.5	B21	0	B21	0			17

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Chapter 69

Ceramic Products

Notes.

1. This Chapter is applicable only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those under the classification of headings 69.01 to 69.03.
2. This Chapter does not cover:

   a) Products of heading 28.44;

   b) Products of heading 68.04;

   c) Articles of Chapter 71 (for example, imitation jewellery);

   d) Cermets of heading No 81.13;

   e) Articles of Chapter 82;

   f) Electrical insulators (heading No 85.46) or fittings of insulating material of heading No 85.47;

   g) Artificial ceramic teeth (heading No 90.21);

   h) Articles of Chapter 91 (for example, clock cases and clocks);

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

   k) Articles of Chapter 95 (for example, toys, games and sports material);

   l) Articles of heading No 96.06 (for example, buttons) or of heading No 96.14 (for example, smoking pipes);

   m) Articles of Chapter 97 (for example, works of art).

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS										
69.01	6901.00.00	**Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.**	KG		7.5	B21	0	B21	0			17
69.02		**Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.**										
	6902.10.00	- Containing individually or conjointly, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	KG		7.5	B21	0	B21	0			17
	6902.20.00	- Containing more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	KG		7.5	B21	0	B21	0			17
	6902.90.00	- Other	KG		7.5	B21	0	B21	0			17

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						RATE	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
69.03		**Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.**										
	6903.10.00	- Containing more than 50% of graphite or other carbon or of a mixture of these products	KG		7.5	B21	0	B21	0			17
	6903.20.00	- Containing more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2)	KG		7.5	B21	0	B21	0			17
	6903.90.00	- Other	KG		7.5	B21	0	B21	0			17
		II.- OTHER CERAMIC PRODUCTS										
69.04		**Ceramic building bricks, flooring blocks, support or filler tiles and the like.**										
	6904.10.00	- Building bricks	P/ST		7.5	B21	0	B21	0			17
	6904.90.00	- Other	KG		7.5	B21	0	B21	0			17
69.05		**Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.**										
	6905.10.00	- Roofing tiles	P/ST		7.5	B21	0	B21	0			17
	6905.90.00	- Other	KG		7.5	B21	0	B21	0			17
69.06	6906.00.00	**Ceramic pipes, conduits, guttering and pipe fittings.**	KG		7.5	B21	0	B21	0			17
69.07		**Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.**										
	6907.10.00	- Tiles, cubes and similar articles, rectangular or not with a surface sufficient enough to be comprised in a square with a lateral lesser than 7 cm	M2		7.5	B21	0	B21	0			17
	6907.90.00	- Other	M2		7.5	B21	0	B21	0			17
69.08		**Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.**										
	6908.10	- Tiles, cubes and similar articles, rectangular or not with a surface sufficient enough to be comprised in a square with a lateral lesser than 7 cm	M2		7.5	B21	0	B21	0			17
	6908.90.00	- Other	M2		7.5	B21	0	B21	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
69.09		**Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.**										
		- Ceramic wares for laboratory, chemical or other technical uses:										
	6909.11.00	- Of porcelain or china	KG		7.5	B21	0	B21	0			17
	6909.12.00	- Articles with a hardness equivalent to 9 or more on the Mohs scale	KG		7.5	B21	0	B21	0			17
	6909.19.00	- Other	KG		7.5	B21	0	B21	0			17
	6909.90.00	- Other	KG		7.5	B21	0	B21	0			17
69.10		**Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.**										
	6910.10.00	- Of porcelain or china	KG		7.5	B21	0	B21	0			17
	6910.90.00	- Other	KG		7.5	B21	0	B21	0			17
69.11		**Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.**										
	6911.10.00	- Tableware and kitchenware	KG		20	B1	0	B1	0			17
	6911.90.00	- Other	KG		20	B1	0	B1	0			17
69.12	6912.00.00	**Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.**	KG		20	B1	0	B1	0			17
69.13		**Statuettes and other ornamental ceramic articles.**										
	6913.10.00	- Of porcelain or china	KG		20	B1	0	B1	0			17
	6913.90.00	- Other	KG		20	B1	0	B1	0			17
69.14		**Other ceramic articles.**										
	6914.10.00	- Of porcelain or china	KG		20	B1	0	B1	0			17
	6914.90.00	- Other	KG		20	B1	0	B1	0			17

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Chapter 70

Glass and Glassware

Notes.

1. This Chapter does not cover:

   a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

   b) Articles of Chapter 71 (for example, imitation jewellery);

   c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

   d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

   e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or respective parts of heading 94.05;

   f) Toys, games, sports material, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95);

   g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. Within the scope of headings 70.03, 70.04 and 70.05:

   a) glass is not regarded as "moulded" if the same was submitted to any process prior to the annealing;

   b) intersections do not affect the classification of glass in sheets;

   c) the expression "absorbent or reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or meliorates the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.

3. The products referred to in heading 70.06 will be classified in that heading whether or not the same possesses the characteristics of artifacts.

4. Within the scope of heading 70.19, the expression "glass wool" means:

   a) Mineral wools with silica (SiO_2) content not less than 60 % according to the weight;

   b) Mineral wools with silica (SiO_2) content less than 60 % but with an alkaline oxide (K_2O or Na_2O) content exceeding 5 % or a boric oxide (B_2O_3) content exceeding 2 % according to the weight;

   c) Mineral wools in non-compliance with the above specifications is classified under heading 68.06.

5. In the tariff schedule, the expression "glass" includes fused quartz and other fused silica.

Subheading Note.

Within the scope of subheadings 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24 %.

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
70.01	7001.00.00	**Cullet and other waste and scrap of glass; glass in blocks or masses**	KG		2.5	A	0	A	0			17
70.02		**Glass in balls (besides microspheres of heading 70.18), rods or tubes, not molded:**										
	7002.10.00	– Balls	KG		7.5	B21	0	B21	0			17
	7002.20.00	– Rods	KG		7.5	B21	0	B21	0			17
		– Tubes										
	7002.31.00	– Of fused quartz or other fused silica	KG		7.5	B21	0	B21	0			17
	7002.32.00	– Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 °C to 300 °C	KG		7.5	B21	0	B21	0			17
	7002.39.00	– Other	KG		7.5	B21	0	B21	0			17
70.03		**Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise molded:**										
		– Non-wired sheets:										
	7003.12.00	– Coloured throughout the mass (tinted body), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:	M2		7.5	B21	0	B21	0			17
	7003.19.00	– Other	M2		7.5	B21	0	B21	0			17
	7003.20.00	- Wired roll sheets	M2		7.5	B21	0	B21	0			17
	7003.30.00	– Profiles	KG		7.5	B21	0	B21	0			17
70.04		**Drawn and blown glass, in sheets, absorbent or not, reflecting or non-reflecting layer, but not otherwise molded**										
	7004.20.00	– Glass, coloured throughout the extension (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	M2		7.5	B21	0	B21	0			17
	7004.90.00	– Other glass	M2		7.5	B21	0	B21	0			17
70.05		**Float glass, feathered glass or polished glass, in sheets, absorbent or not, reflecting or non-reflecting layer, but not otherwise moulded**										
	7005.10.00	– Non-wired glass, having an absorbent, reflecting or non-reflecting layer:	M2		7.5	B21	0	B21	0			17
		- Other non-wired glass,:										
	7005.21.00	- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	M2		7.5	B21	0	B21	0			17
	7005.29.00	– Other	M2		7.5	B21	0	B21	0			17
	7005.30.00	– Wired glass	M2		7.5	B21	0	B21	0			17
70.06	7006.00.00	**Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enameled or otherwise worked, but not framed or fitted with other materials**	KG		7.5	B21	0	B21	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
70.07		**Safety glass, consisting of toughened (tempered) or laminated glass**										
		- Tempered glaces										
	7007.11.00	-- Of size and shape suitable to be used in vehicles, aircraft, spacecraft or vessels	KG		7.5	B21	0	B21	0			17
	7007.19.00	– Other	M2		7.5	B21	0	B21	0			17
		Safety glass, consisting of toughened tempered glass										
	7007.21.00	-- Of size and shape suitable to be used in vehicles, aircraft, spacecraft or vessels	KG		7.5	B21	0	B21	0			17
	7007.29.00	– Other	M2		7.5	B21	0	B21	0			17
70.08	7008.00.00	**Multiple-walled insulating units of glass**	KG		7.5	B21	0	B21	0			17
70.09		**Glass mirrors, whether or not framed, including rear-view mirrors:**										
	7009.10.00	– Rear-view mirrors for vehicles:	P/ST		20	B1	0	B1	0			17
		– Other										
	7009.91.00	-- Not framed	P/ST		20	B1	0	B1	0			17
	7009.92.00	-- Framed	P/ST		20	B1	0	B1	0			17
70.10		**Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures of glass**										
	7010.10.00	– Ampoules	P/ST		7.5	B21	0	B21	0			17
	7010.20.00	– Stoppers, lids and other closures	P/ST		7.5	B21	0	B21	0			17
	7010.90.00	– Other	P/ST		7.5	B21	0	B21	0			17
70.11		**Glass envelopes (including bulbs and tubes), open, and respective glass parts, without fittings, for electric lamps, cathode-ray tubes or similar**										
	7011.10.00	– For electric lighting	P/ST		7.5	B21	0	B21	0			17
	7011.20.00	– For cathode-ray tubes	P/ST		7.5	B21	0	B21	0			17
	7011.90.00	– Other	P/ST		7.5	B21	0	B21	0	0		17
[70.12]												

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	TAX
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
70.13		**Glassware used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18):**										
	7013.10.00	– Of glass-ceramics:	P/ST		20	B1	0	B1	0			17
		– Cups, saucers and plates, whether or not in sets										
	7013.22.00	– Of lead crystal	PS/T		20	B1	0	B1	0			17
	7013.28.00	– Other	P/ST		20	B1	0	B1	0			17
		- Other drinking glasses, other than of glass ceramics:										
	7013.33.00	-- Of lead crystal	P/ST		20	B1	0	B1	0			17
	7013.37.00	– Other	P/ST		20	B1	0	B1	0			17
		- – Glassware used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:										
	7013.41.00	– Of lead crystal	P/ST		20	B1	0	B1	0			17
	7013.42.00	– Of glass having a linear coefficient of expansion not exceeding 5 x 10¯6 per Kelvin within a temperature range of 0 °C to 300 °C	P/ST		20	B1	0	B1	0			17
	7013.49.00	– Other	P/ST		20	B1	0	B1	0			17
		- Other articles:										
	7013.91.00	Of lead crystal	P/ST		20	B1	0	B1	0			17
	7013.99.00	– Other	P/ST		20	B1	0	B1	0			17
70.14	7014.00.00	**Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically molded**	P/ST		7.5	B21	0	B21	0			17
70.15		**Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically molded; hollow glass spheres and their segments, for the manufacture of such glasses:**										
	7015.10.00	– Glasses for corrective spectacles	P/ST		7.5	B21	0	B21	0			17
	7015.90.00	– Other	P/ST		7.5	B21	0	B21	0			17
70.16		**Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms:**										
	7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	P/ST		7.5	B21	0	B21	0			17
	7016.90.00	– Other	M2		7.5	B21	0	B21	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
70.17		**Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated:**										
	7017.10.00	– Of fused quartz or other fused silica	KG		7.5	B21	0	B21	0			17
	7017.20.00	– Of other glass with a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 °C to 300 °C	KG		7.5	B21	0	B21	0			17
	7017.90.00	– Other	KG		0	A	0	A	0	0		17
70.18		**Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and respective articles other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter:**										
	7018.10.00	– Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares:	KG		20	B1	0	B1	0			17
	7018.20.00	– Glass microspheres not exceeding 1 mm in diameter	KG		20	B1	0	B1	0			17
	7018.90.00	– Other	KG		20	B1	0	B1	0			17
70.19		**Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics):**										
		– Slivers, rovings, yarn and chopped strands or not										
	7019.11.00	– Chopped strands, of a length of not more than 50 mm	KG		2.5	A	0	A	0			17
	7019.12.00	– Rovings	KG		7.5	A	0	A	0			17
	7019.19.00	– Other	KG		7.5	A	0	A	0	0		17
		– Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:										
	7019.31.00	– Mats	KG		2.5	A	0	A	0			17
	7019.32.00	– Thin sheets (voiles)	KG		2.5	A	0	A	0			17
	7019.39.00	– Other	KG		7.5	B21	0	B21	0			17
	7019.40.00	– Woven fabrics of rovings:	M2		7.5	B21	0	B21	0			17
		- Other fabrics										
	7019.51.00	– Of a width not exceeding 30 cm:	M2		7.5	B21	0	B21	0			17
	7019.52.00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not over 136 tex:	M2		7.5	B21	0	B21	0			17
	7019.59.00	– Other	M2		7.5	B21	0	B21	0			17
	7019.90.00	– Other	KG		7.5	B21	0	B21	0			17
70.20	7020.00.00	**Other articles of glass**	KG		7.5	B21	0	B21	0			17

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SECTION XIV

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

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Notes.

1. Subject to Note 1 a) of Section VI and excepting the following provision, all articles consisting entirely or partly:

   a) natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or

   b) precious metal or metal cladded with precious metal,

2. A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing note does not apply to such articles.

   B) Heading No 71.16 does not cover articles containing precious metal or metal clad conjointly with precious metal (other than as minor constituents).

3. This Chapter does not cover:

   a) Amalgams of precious metal, or colloidal precious metal (heading No 28.43);

   b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

   c) Articles of Chapter 32(for example, liquid metallic enamel);

   d) Catalyst stands (heading 38.15);

   e) Articles of headings 42.02 and 42.03 mentioned on Note 2 B) of Chapter 42;

   f) Articles of heading No 43.03 or 43.04;

   g) Goods of Section XI (textiles and textile articles);

   h) Footwear, headgear or other articles of Chapter 64 or 65;

   ij) Umbrellas, walking-sticks or other articles of Chapter 66;

   k) Artifacts adorned with diamond powder, powder of precious or semi-synthetic stones, constituted by abrasive goods covered by heading 68.04 or 68.05 of Chapter 82 with a molded part of stones, semi-precious or synthetic stones or reconstructed machinery, mechanical appliances and electrical goods, and respective parts of Section XVI. Articles and parts of precious, synthetic or reconstructed stones are also covered by this chapter, with the exception of sapphires and diamonds, molded, or not molded to be used as needles for turn-table(heading 85.22);

   l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);

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m) Arms or parts thereof (Chapter 93);

n) Articles covered by note 2 to Chapter 95;

o) Articles of Chapter 96 according to Note 4 of the aforementioned Chapter;

p) Original sculptures or statuary (heading No 97.03), collectors' pieces (heading No 97.05) or antiques of an age exceeding 100 years (heading No 97.06). However, natural or cultured pearls or precious or semi-precious stones are covered by this chapter.

4. A) The expression "precious metal" means silver, gold and platinum.

   B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

   C) The expression "precious or semi-precious stones" and "synthetic or reconstructed Stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified as follows:

   a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;

   b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;

   c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the tariff schedule to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the establishments of Note 5 aforementioned. The expression “precious metals” does not include the articles established in Note 7, nor common metal alloys, nor non-metals plated with precious metal.

7. Throughout the tariff schedule the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 a) of Section VI, the products included in heading 71.12 are classified under this heading and in no other in the tariff schedule.

9. For the purposes of heading No 71.13, the expression "articles of jewellery" includes:

   a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia);

   b) Articles of personal use of a kind normally to be used by the person or carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

   These items may include, for example, natural or cultured pearls, precious or semiprecious stones, synthetic or reconstructed parts of turtle shells, pearl, ivory, natural or natural or reconstituted amber, jet or coral

10. For the purposes of heading No 71.14, the expression "articles of goldsmiths" or silversmiths' wares' includes such articles as ornaments, tableware, toilet-ware, smokers' material and other articles of household, office or religious use.

11. For the purposes of heading No 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading No 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading No 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

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Subheading Notes.

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0,5 mm.
2. Notwithstanding the provisions of Chapter Note 4 (b), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
3. For the classification of alloys in the subheadings of heading No 71.10, each alloy is to be classified with the respective metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other.

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		I.- NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES AND THE LIKE										
71.01		**Pearls, natural or cultured, molded or graded or not but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport**										
	7101.10.00	- Natural pearls	G		7.5	B21	0	B21	0		50	17
		– Cultured pearls										
	7101.21.00	– Not molded	G		7.5	B21	0	B21	0		50	17
	7101.22.00	– Molded	G		20	B1	0	B1	0		50	17
71.02		**Diamonds, molded or not but not mounted or set**										
	7102.10.00	– Unsorted	C/K		20	B1	0	B1	0		50	17
		– Industrial:										
	7102.21.00	– Unmolded or simply sawn, cleaved or raw	C/K		7.5	B21	0	B21	0			17
	7102.29.00	– Other	C/K		7.5	B21	0	B21	0			17
		– Non-industrial:										
	7102.31.00	– Not molded or simply sawn, cleaved or raw	C/K		20	B1	0	B1	0		50	17
	7102.39.00	– Other	C/K		20	B1	0	B1	0		50	17
71.03		**Precious stones (other than diamonds) and semi-precious stones, molded or graded but not in strings, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily in strings for convenience of transport:**										
	7103.10.00	– Not molded or simply sawn or roughly shaped	KG		7.5	B21	0	B21	0		50	17
		– Otherwise worked:										
	7103.91.00	– Rubies, sapphires and emeralds	G		20	B1	0	B1	0		50	17
	7103.99.00	– Other	G		20	B1	0	B1	0		50	17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
71.04		**Precious stones (other than diamonds) and semi-precious stones, Molded or not or graded but not in strings, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily in strings for convenience of transport:**										
	7104.10.00	– Piezo-electric quartz	G		7.5	B21	0	B21	0			17
	7104.20.00	- Other, not molded or simply sawn or roughly shaped	G		7.5	B21	0	B21	0			17
	7104.90.00	– Other	G		7.5	B21	0	B21	0		50	17
71.05		**Dust and powder of natural or synthetic precious or semi-precious stones:**										
	7105.10.00	– Of diamonds	G		7.5	B21	0	B21	0			17
	7105.99.00	– Other	G		7.5	B21	0	B21	0			17
		II.- PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL										
71.06		**Silver (including silver plated with gold or platinum), raw or in semi-manufactured forms, or in powder form:**										
	7106.10.00	– Powder	G		7.5	B21	0	B21	0			17
		– Other:										
	7106.91	– Raw	G		7.5	B21	0	B21	0			17
	7106.92.00	– Semi-manufactured	G		7.5	B21	0	B21	0			17
71.07	7107.00.00	**Base metals clad with silver, not further worked than semi-manufactured**	KG		7.5	B21	0	B21	0		50	17
71.08		**Gold (including gold plated with platinum) raw or in semi-manufactured forms, or in powder form**										
		– Non-monetary uses										
	7108.11.00	– Powder	G		7.5	B21	0	B21	0		50	17
	7108.12.00	-Other forms	G		7.5	B21	0	B21	0		50	17
	7108.13.00	– Other semi-manufactured forms	G		7.5	B21	0	B21	0		50	17
	7108.20.00	– Monetary uses	G		7.5	B21	0	B21	0			17
71.09	7109.00.00	**Base metals or silver, clad with gold, not further worked than semi-manufactured**	KG		7.5	B21	0	B21	0		50	17
71.10		**Platinum, rawor in semi-manufactured forms, or in powder form**										
		– Platinum										
	7110.11.00	— Raw or in powder form	G		7.5	B21	0	B21	0		50	17
	7110.19.00	-- Other	G		7.5	B21	0	B21	0		50	17

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HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		- Palladium:										
	7110.21.00	– Raw or in powder form	G		7.5	B21	0	B21	0		50	17
	7110.29.00	-- Other	G		7.5	B21	0	B21	0		50	17
		– Rhodium:										
	7110.31.00	– Raw or in powder form	G		7.5	B21	0	B21	0		50	17
	7110.39.00	-- Other	G		7.5	B21	0	B21	0		50	17
		– Iridium, osmium and ruthenium:										
	7110.41.00	– Raw or in powder form	G		7.5	B21	0	B21	0		50	17
	7110.49.00	-- Other	G		7.5	B21	0	B21	0		50	17
71.11	7111.00.00	**Base metals, silver or gold, clad with platinum, molded but not semi-manufactured**	KG		7.5	B21	0	B21	0		50	17
71.12		**Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal:**										
	7112.30.00	– Ash containing precious metal or precious metal compounds	KG		7.5	B21	0	B21	0			17
		– Other										
	7112.91.00	– Of gold, including metal clad with gold but excepting sweepings containing other precious metals	KG		7.5	B21	0	B21	0			17
	7112.92.00	– Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	KG		7.5	B21	0	B21	0			17
	7112.99.00	– Other	KG		7.5	B21	0	B21	0			17
		III.- JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES										
71.13		**Articles of jewelry and respective parts, of precious metal or of metal clad and precious metal:**										
		- Of precious metal whether or not plated or clad and precious metal:										
	7113.11.00	- Of silver, whether or not plated or clad and other precious metal:	KG		20	B1	0	B1	0		50	17
	7113.19.00	– Of other precious metal, whether or not plated or clad and precious metal:	KG		20	B1	0	B1	0		50	17
	7113.20.00	– Of base metal clad and precious metal	KG		20	B1	0	B1	0		50	17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
71.14		**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.**										
		– Of precious metal whether or not plated or clad with precious metal										
	7114.11.00	– Of silver, whether or not plated or clad with other precious metal:	KG		20	B1	0	B1	0		50	17
	7114.19.00	– Of other precious metal, whether or not plated or clad with precious metal	KG		20	B1	0	B1	0		50	17
	7114.20.00	– Of base metal clad with precious metal	KG		20	B1	0	B1	0		50	17
71.15		**Other articles of precious metal or of metal clad with precious metal.**										
	7115.10.00	– Catalysts in the form of wire cloth or grill, of platinum	KG		20	B1	0	B1	0			17
	7115.90.00	– Other	KG		20	B1	0	B1	0		50	17
71.16		**Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)**										
	7116.10.00	– Of natural or cultured pearls	G		20	B1	0	B1	0		50	17
	7116.20.00	Of precious or semi-precious stones (natural, synthetic or reconstructed)	G		20	B1	0	B1	0		50	17
71.17		**Imitation jewellery**										
		– Of base metal, whether or not plated with precious metal										
	7117.11.00	– Cuff-links and studs	KG		20	B1	0	B1	0		15	17
	7117.19.00	– Other	KG		20	B1	0	B1	0		15	17
	7117.90.00	– Other	KG		20	B1	0	B1	0		15	17
71.18		**Coin:**										
	7118.10.00	– Coin (other than gold coin), not being legal tender	G		20	B1	0	B1	0	0	15	17
	7118.90.00	– Other	G		20	B1	0	B1	0			17

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SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover:

   a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings 32.07 to 32.10, 32.12, 32.13 or 32.15);

   b) Ferro-cerium or other pyrophoric alloys (heading No 36.06);

   c) Helmets and other headgear, metal, and similar parts covered by heading 65.06 or 65.07;

   d) Umbrella frames or other articles of heading No 66.03;

   e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);

   f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

   g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);

   h) Instruments or apparatus of Section XVIII, including watch springs;

   ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);

   k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);

   l) Articles of Chapter 95 (for example, toys, games, sports material);

   m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles);

   n) Articles of Chapter 97 (for example, works of art).

2. Throughout the tariff schedule, the expression "parts of general use" means:

   a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;

   b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14);

   c) Articles of heading 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

   In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as aforesaid.

   Subject to the preceding paragraph and to Note I to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the tariff schedule the expression "base metals" means: iron and steel, copper, nickel, aluminum, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium (chromium), germanium, vanadium, gallium, hafnium (celtium), indium, niobium (columbium), rhenium and thallium.

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4. In the tariff schedule, the term "carbides (cermets)" means products containing a microscopic heterogeneous combination of a metallic and a ceramic component. This term also includes hard metals (sintered carbides) which are metal carbides sintered with metals.

5. Classification of alloys (other than metal-alloys and master alloys as defined in Chapters 72 and 74):

   a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

   b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals is equivalent to or exceeds the total weight of the other elements present.

   c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous mixtures obtained by melting (other than cermets) and inter-metallic compounds.

6. Unless otherwise established, any reference to base metals in the tariff schedule includes a reference to alloys as established in the previous Note.

7. Rules for composite items:

   Except established otherwise in the headings, the articles of base metal or considered as such, constituted with common metals will be classified in accordance with the corresponding weight of the each of the other metals.

   In order to apply this rule, the following will be considered:

   a) cast iron, iron and steel, constituted of a single metal or of a metal alloy;

   b) An alloy that is constituted in its total weight established under Note 5 above.

   c) A ceramal (cermet) of heading 81.13 is regarded as a single base metal.

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

   a) Waste and Scrap

   Waste and scrap metal achieved from the manufacture or mechanical carving of metals as well as metals that are not usable due to breakage, cutting up, wear or other reasons.

   b) Powders

   Products of which 90 percent or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72

Cast iron, iron and steel

Notes.

1. In this Chapter and within the scope of Notes (d), (e) and (f) throughout the tariff schedule, the following expressions have the meanings hereby assigned to them:

   a) Raw pig iron

   Iron-carbon alloys not usefully malleable, containing more than 2 % of carbon and which may contain one or more other elements within the following limits:

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- not more than 10 percent of chromium
- not more than 6 percent of manganese
- not more than 3 percent of phosphorus
- not more than 8 percent of silicon
- a total of not more than 10 percent of other elements.

b) Spiegeleisen (specular)

Iron-carbon alloys containing more than 6 % but not more than 30 % of manganese, in accordance with the aforementioned specification stated in item (a).

c) Ferro-alloys

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, agglomerated or not, commonly used as an additive in the manufacture of other alloys or as deoxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not malleable, containing 4 % or more of the element iron and one or more of the following:

- more than 10 percent of chromium
- more than 30 percent of manganese
- more than 8 percent of silicon
- a total of more than 10 percent of other elements, excluding carbon, subject to a maximum content of 10 percent in the case of copper.

d) Steel

Alloy steels containing 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

e) Stainless Steel

Alloy steels containing, according to the weight**,** 1,2 % or less of carbon and 10,5 % or more of chromium, with or without other elements.

f) Other alloy steel

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum

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- 0.3 % or more of nickel

- 0.06 % or more of niobium

- 0.6 % or more of silicon

- 0.05 % or more of titanium

- 0.3 % or more of tungsten (wolfram)

- 0.1 % or more of vanadium

- 0.05 % or more of zirconium

- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), individually.

g) Remelting scrap ingots of iron or steel

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, with remarkable surface flaws and in non-compliance with the chemical composition of pig iron, spiegeleisen (specular) or ferro-alloys.

h) Granules

Products of which less than 90 % passes through a sieve with a mesh opening of 1 mm and of which 90 % or more passes through a sieve with a mesh opening of 5 mm.

Ij) Semi-finished products

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which no further molding but subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

k) Flat-rolled products

Rolled products of solid square, rectangular cross-section, in non-compliance with the establishment of item (ij) aforementioned in the form of:

- coils of successively superimposed layers, or

- straight lengths, with a thickness less than 4.75 mm and a width measuring at least ten times the thickness or a thickness of 4.75 mm or more or exceeding 150 mm and measuring at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, not characterized as articles or products under other headings.

l) Wire Machine

Hot-rolled products in irregularly wound coils, with solid cross-section in the shape of circles, segments of circles, ovals, squares, rectangles, triangles or other convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two laterals are straight, of equal length and parallel).

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These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

m) Bars

Products that are not in conformity with any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section throughout their whole length in the shape of circles, segments of circles, ovals, squares, rectangles, triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two laterals are straight, of equal length and parallel). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);

- be twisted after rolling.

n) Profiles

Products with a uniform solid cross-section throughout their entire length in non-conformity with any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

o) Wire

Cold-formed products in coils, of any uniform solid cross-section throughout their entire length, in non-conformity with the definition of flat-rolled products.

p) Hollow drill bars

Hollow bars of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad conjointly with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings appropriate to similar hot-rolled products.

Subheading notes.

1. In this chapter, the following expressions have the meanings hereby assigned to them:

a) Alloy pig iron

Pig iron containing one or more of the following elements in the specified proportions:

- more than 0.2 % of chromium

- more than 0.3 % of copper

- more than 0.3 % of nickel

- more than 0.1 % of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

b) Non-alloy free-cutting steel

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Non-alloy steel containing one or more of the following elements in the specified proportions:

- 0.08 % or more of sulphur

- 0.1 % or more of lead

- more than 0.05 % of selenium

- more than 0.01 % of tellurium

- more than 0.05 % of bismuth.

c) Silicon steel denominated as "magnetic"

Alloy steels containing at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would confer the characteristics of another alloy steel to the aforesaid steel.

d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content of 7 % or more, 0.6 % or more of carbon and 3 % to 6 % of chromium.

e) Silico-manganese steel

Alloy steels containing:

- not more than 0.7 % of carbon,

- 0.5 % or more but not more than 1.9 % of manganese, and

- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. The classification of alloy steel in the subheadings of heading 72.02 complies with the following rule:

An alloy steel is considered as binary and classified under the relevant subheading (if existent) when only one of the alloy elements exceeds the minimum percentage established in Note 1 (c) of the current chapter. By analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage indicated in the aforementioned note.

For the application of this rule, the other elements that were not duly specified in Note 1, item C of the current chapter referred to as "other elements" should, however, individually, exceed 10 % of the respective weight.

HEADING NO.	HARMONISED SYSTEM CODE	DESCRIPTION OF GOODS	UNIT	C	CUSTOMS DUTIES						EXCISE DUTY	VAT
					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		I. - PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM										
72.01		**Pig iron and spiegeleisen in pigs, blocks or other primary forms:**										
	7201.10.00	– Non-alloy pig iron containing 0.5 % or less of phosphorus	KG		2.5	A	0	A	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	7201.20.00	– Non-alloy pig iron containing more than 0.5 % of phosphorus	KG		2.5	A	0	A	0			17
	7201.50.00	– Alloy pig iron, spiegeleisen (specular):	KG		2.5	A	0	A	0			17
72.02		**Ferro-alloys:**										
		– Ferro-manganese:										
	7202.11.00	– Containing more than 2 % of carbon	KG		2.5	A	0	A	0			17
	7202.19.00	– Other	KG		2.5	A	0	A	0			17
		– Ferro-silicon:										
	7202.21	-- Containing more than 55 % of silicon	KG		2.5	A	0	A	0			17
	7202.29.00	– Other	KG		2.5	A	0	A	0			17
	7202.30.00	– Ferro-silico-manganese	KG		2.5	A	0	A	0			17
		– Ferro-chromium:										
	7202.41.00	– Containing more than 4 % of carbon	KG		2.5	A	0	A	0			17
	7202.49.00	– Other	KG		2.5	A	0	A	0			17
	7202.50.00	– Ferro-silico-chromium	KG		2.5	A	0	A	0			17
	7202.60.00	– Ferro-nickel	KG		2.5	A	0	A	0			17
	7202.70.00	– Ferro-molybdenum	KG		2.5	A	0	A	0			17
	7202.80.00	– Ferro-tungsten and ferro-silico-tungsten	KG		2.5	A	0	A	0			17
		– Other:										
	7202.91.00	– Ferro-titanium and ferro-silico-titanium	KG		2.5	A	0	A	0			17
	7202.92.00	– Ferro-vanadium	KG		2.5	A	0	A	0			17
	7202.93.00	– Ferro-niobium	KG		2.5	A	0	A	0			17
	7202.99.00	– Other	KG		2.5	A	0	A	0			17
72.03		**Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron with a minimum purity of 99.94 %, in lumps, pellets or similar forms:**										
	7203.10.00	– Ferrous products obtained by direct reduction of iron ore	KG		2.5	A	0	A	0			17
	7203.90.00	– Other	KG		2.5	A	0	A	0			17
72.04		**Ferrous waste and scrap; remelting scrap ingots of iron or steel:**										
	7204.10.00	– Waste and scrap of cast iron	KG		2.5	A	0	A	0			17
		– Waste and scrap of cast iron										
	7204.21.00	– Of stainless steel	KG		2.5	A	0	A	0			17
	7204.29.00	– Other	KG		2.5	A	0	A	0			17
	7204.30.00	– Waste and scrap of tinned iron or steel	KG		2.5	A	0	A	0			17
		– Other waste and scrap:										
	7204.41.00	– Turnings, shavings, chips, milling waste, sawdust,										

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
		fillings, trimmings and stampings, whether or not in bundles	KG		2.5	A	0	A	0			17
	7204.49.00	– Other	KG		2.5	A	0	A	0			17
	7204.50.00	– melted scrap ingots	KG		2.5	A	0	A	0			17
72.05		**Granules and powders, of pig iron, spiegeleisen, iron or steel:**										
	7205.10.00	– Granules	KG		2.5	A	0	A	0			17
		– Powders:										
	7205.21.00	– Of alloy steel	KG		2.5	A	0	A	0			17
	7205.29.00	– Other	KG		2.5	A	0	A	0			17
		II.- IRON AND NON-ALLOY STEEL										
72.06		**Iron and non-alloy steel in ingots or other primary forms (excluding iron comprised under heading 72.03):**										
	7206.10.00	– Ingots	KG		2.5	A	0	A	0			17
	7206.90.00	– Other	KG		2.5	A	0	A	0			17
72.07		**Semi-finished products of iron or non-alloy steel:**										
		– Containing less than 0.25 % of carbon:										
	7207.11.00	– Of rectangular (including square) cross-section, the width measuring less than twice the thickness	KG		2.5	A	0	A	0			17
	7207.12.00	– Other, of rectangular (other than square) cross-section	KG		2.5	A	0	A	0			17
	7207.19.00	- Other	KG		2.5	A	0	A	0			17
	7207.20.00	– Containing 0.25 % or more of carbon	KG		2.5	A	0	A	0			17
72.08		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated:**										
	7208.10.00	– In coils, not further worked than hot-rolled, with patterns in relief	KG		2.5	A	0	A	0			17
		– Other, in coils, not further worked than hot-rolled, pickled:										
	7208.25.00	– Of a thickness of 4.75 mm or more	KG		2.5	A	0	A	0			17
	7208.26.00	– Of a thickness of 3 mm or more but less than 4.75 mm	KG		2.5	A	0	A	0			17
	7208.27.00	– Of a thickness of less than 3 mm	KG		2.5	A	0	A	0			17
		– Other, in coils, not further worked than hot-rolled:										
	7208.36.00	– Of a thickness exceeding 10 mm	KG		2.5	A	0	A	0			17
	7208.37.00	– Of a thickness of 4.75 mm or more but not exceeding 10 mm	KG		2.5	A	0	A	0			17
	7208.38.00	– Of a thickness of 3 mm or more but less than 4.75 mm	KG		2.5	A	0	A	0			17
	7208.39.00	– Of a thickness of less than 3 mm	KG		2.5	A	0	A	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	7208.40.00	– Not in coils, not molded but hot-rolled, with patterns in relief:	KG		2.5	A	0	A	0			17
		- – Other, not in coils, but simply hot-rolled:										
	7208.51.00	– Of a thickness exceeding 10 mm:	KG		2.5	A	0	A	0			17
	7208.52.00	– Of a thickness of 4.75 mm or more but not exceeding 10 mm:	KG		2.5	A	0	A	0			17
	7208.53.00	– Of a thickness of 3 mm or more but less than 4.75 mm:	KG		2.5	A	0	A	0			17
	7208.54.00	–Of a thickness of less than 3 mm	KG		2.5	A	0	A	0			17
	7208.90.00	– Other	KG		2.5	A	0	A	0			17
72.09		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated:**										
		- – In coils, simply cold-rolled (cold-reduced):										
	7209.15.00	– Of a thickness of 3 mm or more	KG		2.5	A	0	A	0			17
	7209.16.00	– Of a thickness exceeding 1 mm but less than 3 mm	KG		2.5	A	0	A	0			17
	7209.17.00	– Of a thickness of 0.5 mm or more but not exceeding 1 mm	KG		2.5	A	0	A	0			17
	7209.18.00	– Of a thickness of less than 0.5 mm	KG		2.5	A	0	A	0			17
		– Not in coils, simply cold-rolled (cold-reduced):										
	7209.25.00	– Of a thickness of 3 mm or more	KG		2.5	A	0	A	0			17
	7209.26.00	-- Of a thickness exceeding 1 mm but less than 3 mm	KG		2.5	A	0	A	0			17
	7209.27.00	– Of a thickness exceeding 1 mm but less than 3 mm	KG		2.5	A	0	A	0			17
	7209.28.00	– Of a thickness of less than 0.5 mm	KG		2.5	A	0	A	0			17
	7209.90.00	– Other	KG		2.5	A	0	A	0			17
72.10		**Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated:**										
		– Plated or coated with tin:										
	7210.11.00	– Of a thickness of 0.5 mm or more	KG		2.5	A	0	A	0			17
	7210.12.00	– Of a thickness of less than 0.5 mm	KG		2.5	A	0	A	0			17
	7210.20.00	– Plated or coated with lead, including terne-plate	KG		7.5	B21	0	A	0			17
	7210.30.00	– Electrolytically plated or coated with zinc:	KG		7.5	C21	7.5	B21	0			17
		- Galvanized by another process										
	7210.41.00	-- Corrugated Note: Subject to a taxation of 20%	KG		7.5	C21	7.5	B21	0			17
	7210.49.00	-- Others	KG		7.5	C21	7.5	B21	0			17
	7210.50.00	– Plated or coated with chromium oxides or with chromium and chromium oxides	KG		75	A	0	A	0			17
		– Plated or coated with aluminium:										
	7210.61.00	– Plated or coated with aluminium-zinc alloys:	KG		7.5	B21	0	B21	0			17
	7210.69.00	-- Other	KG		7.5	B21	0	B21	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	7210.70.00	– Painted, varnished or coated with plastics:	KG		7.5	B21	0	B21	0			17
	7210.90.00	– Other:	KG		7.5	B21	0	B21	0	0		17
72.11		**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated:**										
		– hot-rolled:										
	7211.13.00	– Rolled on its four surfaces or in a closed box, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and with no patterns in relief	KG		7.5	B21	0	B21	0			17
	7211.14.00	-- Other, of a thickness of 4.75 mm or more:	KG		7.5	B21	0	B21	0			17
		- simply cold-rolled (cold-reduced):										
	7211.23.00	– Containing less than 0.25 % of carbon:	KG		7.5	B21	0	B21	0			17
	7211.90.00	- Other	KG		7.5	B21	0	B21	0			17
72.12		**Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated**										
	7212.10.00	– Plated or coated with tin:	KG		7.5	B21	0	B21	0			17
	7212.20	– Electrolytically plated or coated with zinc:										
	7212.20.10	-- Steel thickness of less than 3mm and a minimum limit of elasticity of 275 MPa, or thickness less than 3mm, and with a minimum limit of elasticity 355Mpa	KG		7.5	B21	0	B21	0			17
	7212.30.00	- Galvanized by other process	KG		7.5	B21	0	B21	0			17
	7212.40.00	– Painted, varnished or coated with plastics:	KG		7.5	B21	0	B21	0			17
	7212.60.00	- Veneered or plated	KG		7.5	B21	0	B21	0			17
72.13		**Bars and Rods of iron or non-alloy steel**										
	7213.10.00	– Containing indentations, ribs, grooves or other deformations produced during the rolling process:	KG		7.5	B21	0	B21	0			17
	7213.20.00	– Of free-cutting steel:	KG		7.5	B21	0	B21	0			17
		– Other										
	7213.91.00	--Of a circular cross-section measuring less than 14 mm in diameter	KG		7.5	A	0	A	0			17
	7213.99.00	-– Other	KG		7.5	B21	0	B21	0			17
72.14		**Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling:**										
	7214.10.00	– Forged	KG		7.5	B21	0	B21	0			17

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						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	7214.20.00	– Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	KG		7.5	B21	0	B21	0			17
	7214.30.00	– Of free-cutting steel:	KG		7.5	B21	0	B21	0			17
		Other										
	7214.91.00	– Of square, rectangular cross-section	KG		7.5	B21	0	B21	0			17
	7124.99.00	Other	KG		7.5	B21	0	B21	0	0		17
72.15		**Other bars and rods of iron or non-alloy steel:**										
	7215.10.00	– Of free-cutting steel, not molded but cold-formed or cold-finished	KG		7.5	B21	0	B21	0			17
	7215.50.00	– Other, not molded but cold-formed or cold-finished	KG		7.5	B21	0	B21	0			17
	7215.90.00	Other	KG		7.5	B21	0	B21	0			17
72.16		**Iron or non-alloy steel sections**										
	7216.10.00	– U, I or H sections, not molded but hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	KG		7.5	B21	0	B21	0			17
		– L or T sections, not molded but hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:										
	7216.21.00	– L sections:	KG		7.5	B21	0	B21	0			17
	7216.22.00	– T sections	KG		7.5	B21	0	B21	0			17
		– L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:										
	7216.31.00	– U sections	KG		7.5	B21	0	B21	0			17
	7216.32.00	– I sections	KG		7.5	B21	0	B21	0			17
	7216.33.00	– H sections	KG		7.5	B21	0	B21	0			17
	7216.40.00	– L or T sections, not molded but hot-rolled, hot-drawn or extruded, of a height of 80 mm or more:	KG		7.5	B21	0	B21	0			17
	7216.50.00	– Other angles, shapes and sections, not molded but hot-rolled, hot-drawn or extruded	KG		7.5	B21	0	B21	0			17
		- Sections, not molded but cold-formed or cold-finished:										
	7216.61.00	– Obtained from flat-rolled products	KG		7.5	B21	0	B21	0			17
	7216.69.00	-- Other	KG		7.5	B21	0	B21	0			17
		-- Other										
	7216.91.00	– Cold-formed or cold-finished from flat-rolled products	KG		7.5	B21	0	B21	0			17
	7216.99.00	-- Other	KG		7.5	B21	0	B21	0	0		17
72.17		**Wire of iron or non-alloy steel:**										
	7217.10.00	– Not plated or coated, whether or not polished	KG		7.5	B21	0	B21	0			17
	7217.20.00	- Galvanized	KG		7.5	B21	0	B21	0			17
	7217.30.00	- Coated with other base metals	KG		7.5	B21	0	B21	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	7217.90.00	– Other	KG		7.5	B21	0	B21	0			17
		III.- STAINLESS STEEL										
72.18		**Stainless steel in ingots or other primary forms; semi-finished products of stainless steel:**										
	7218.10.00	– Ingots and other primary forms	KG		7.5	B21	0	B21	0			17
		– Other:										
	7218.91.00	- Of rectangular cross-section	KG		7.5	A	0	A	0			17
	7218.99.00	- Other	KG		7.5	A	0	A	0			17
72.19		**Flat-rolled products of stainless steel, of a width of 600 mm or more:**										
		– Simply hot-rolled, in coils:										
	7219.11.00	– Of a thickness exceeding 10 mm	KG		7.5	B21	0	B21	0			17
	7219.12.00	– Of a thickness of 4.75 mm or more but not exceeding 10 mm	KG		7.5	B21	0	B21	0			17
	7219.13.00	– Of a thickness of 3 mm or more but less than 4.75 mm	KG		7.5	B21	0	B21	0			17
	7219.14.00	– Of a thickness of less than 3 mm	KG		7.5	B21	0	B21	0			17
		– Simply hot-rolled, in coils:										
	7219.21.00	– Of a thickness exceeding 10 mm	KG		7.5	B21	0	B21	0			17
	7219.22.00	– Of a thickness of 4.75 mm or more but not exceeding 10 mm	KG		7.5	B21	0	B21	0			17
	7219.23.00	– Of a thickness of 3 mm or more but less than 4.75 mm	KG		7.5	B21	0	B21	0			17
	7219.24.00	– Of a thickness of less than 3 mm	KG		7.5	B21	0	B12	0			17
		– Simply cold-rolled (cold-reduced):										
	7219.31.00	– Of a thickness of 4.75 mm or more	KG		7.5	B21	0	B21	0			17
	7219.32.00	– Of a thickness of 3 mm or more but less than 4.75 mm	KG		7.5	B21	0	B21	0			17
	7219.33.00	– Of a thickness exceeding 1 mm but less than 3 mm	KG		7.5	B21	0	B21	0			17
	7219.34.00	– Of a thickness of 0.5 mm or more but not exceeding 1 mm	KG		7.5	B21	0	B21	0			17
	7219.35.00	– Of a thickness of less than 0.5 mm	KG		7.5	B21	0	B21	0			17
	7219.90.00	- Other	KG		7.5	B21	0	B21	0			17
72.20		**Flat-rolled products of stainless steel, of a width of less than 600 mm:**										
		- Simply hot-rolled:										
	7220.11.00	– Of a thickness of 4.75 mm or more	KG		7.5	B21	0	B21	0			17
	7220.12.00	– Of a thickness of less than 4.75 mm	KG		7.5	B21	0	B21	0			17
	7220.20.00	- Simply cold-rolled (cold-reduced)	KG		7.5	B21	0	B21	0			17
	7220.90.00	- Other	KG		7.5	B21	0	B21	0			17
72.21	7221.00.00	**Stainless Steel wire machine**	KG		7.5	B21	0	B21	0			17

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					GENL RATE	SADC				EU		
						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
72.22		**Other bars and rods of stainless steel**										
		– Bars and rods, not molded but hot-rolled, hot-drawn or extruded:										
	7222.11.00	Of circular cross-section	KG		7.5	B21	0	B21	0			17
	7222.19.00	– Other	KG		7.5	B21	0	B21	0			17
	7222.20.00	– Bars and rods, not molded but cold-formed or cold-finished	KG		7.5	B21	0	B21	0			17
	7222.30.00	– Other bars	KG		7.5	B21	0	B21	0			17
	7222.40.00	- Sections	KG		7.5	B21	0	B21	0			17
72.23	72.23.00.00	**Wires of stainless steel**	KG		7.5	B21	0	B21	0			17
		IV.- OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL										
72.24		**Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel:**										
	7224.10.00	– Ingots and other primary forms	KG		7.5	B21	0	B21	0			17
	7224.90.00	– Other	KG		7.5	B21	0	B21	0			17
72.25		**Flat-rolled products of other alloy steel, of a width of 600 mm or more:**										
		- Of silicon steel, denominated as "magnetic"										
	7225.11.00	– Grain-oriented:	KG		7.5	B21	0	B21	0			17
	7225.19.00	– Other	KG		7.5	B21	0	B12	0			17
	7225.30.00	- Flat-rolled products of other alloy steel	KG		7.5	B21	0	B21	0			17
	7225.40.00	– Other, simply hot rolled, not in coils	KG		7.5	B21	0	B21	0			17
	7225.50.00	– Other, simply cold-rolled (cold-reduced)	KG		7.5	B21	0	B21	0			17
		– Other										
	7225.91.00	- Electrolytically galvanized	KG		7.5	B21	0	B21	0			17
	7225.92.00	- Galvanized by another process	KG		7.5	B21	0	B21	0			17
	7225.99.00	– Other	KG		7.5	B21	0	B21	0			17
72.26		**Flat-rolled products of other alloy steel, of a width of less than 600 mm**										
		- Of silicon steel, denominated as "magnetic"										
	7226.11.00	– Grain-oriented:	KG		7.5	B21	0	B21	0			17
	7226.19.00	– Other	KG		7.5	B21	0	B21	0			17
	7226.20.00	– Of high speed steel:	KG		7.5	B21	0	B21	0			17
		-Other										
	7226.91.00	— Simply hot-rolled	KG		7.5	B21	0	B21	0			17
	7226.92.00	--- Simply cold-rolled (cold-reduced)	KG		7.5	B21	0	B21	0			17

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						RSA		OTHER MEMBERS				
						CAT	RATE	CAT	RATE			
	7226.99.00	– Other	KG		7.5	B21	0	B21	0			17
72.27		**Wire Machine and other alloy steel**										
	7227.10.00	– Of high speed steel	KG		7.5	B21	0	B21	0			17
	7227.20.00	– Of silico-manganese steel	KG		7.5	B21	0	B21	0			17
	7227.90.00	– Other	KG		7.5	B21	0	B12	0			17
72.28		**Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel**										
	7228.10.00	– Of high speed steel	KG		7.5	B21	0	B21	0			17
	7228.20.00	– Of silico-manganese steel	KG		7.5	B21	0	B21	0			17
	7228.30.00	– Other bars and rods, not molded but hot-rolled, hot-drawn or extruded	KG		7.5	B21	0	B21	0			17
	7228.40.00	- Other bars and rods, not molded but forged	KG		7.5	B21	0	B21	0			17
	7228.50.00	- Other bars simply cold-formed or cold-finished	KG		7.5	B21	0	B12	0			17
	7228.60.00	– Other bars	KG		7.5	B21	0	B21	0			17
	7228.70.00	- Sections	KG		7.5	B21	0	B21	0			17
	7228.80.00	– Hollow drill bars and rods	KG		7.5	B21	0	B21	0			17
72.29		**Wire of other alloy steel:**										
	7229.20.00	– Of silico-manganese steel	KG		7.5	B21	0	B21	0			17
	7229.90.00	– Other	KG		7.5	B21	0	B21	0			17

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