



भारतीय रिज़र्व बैंक  
RESERVE BANK OF INDIA  
[www.rbi.org.in](http://www.rbi.org.in)

RBI/2015-16/322

DCBR.CO.SCB.Cir. No. 1/13.05.000/2015-16

Magha 22, 1937  
February 11, 2016

To  
Chief Executive Officers  
Primary (Urban) Cooperative Banks  
(Scheduled Banks holding AD Category I licences)

Dear Sir/Madam

**Interest Equalisation Scheme on Pre and Post Shipment Rupee Export Credit**

The Government of India has announced the Interest Equalisation Scheme on Pre and Post Shipment Rupee Export Credit to eligible exporters. The scheme is effective from April 1, 2015. The details of the scheme are enclosed.

2. Accordingly, scheduled Urban Cooperative Banks holding AD Category I licences are eligible under the Scheme and are advised to adhere to the following operational procedure for claiming reimbursement:

A. Procedure for passing on the benefit of interest equalisation to exporters:

(i) For the period April 1, 2015 to January 31, 2016 banks shall identify the eligible exporters as per the Government of India scheme and credit their accounts with the eligible amount of interest equalisation.

(ii) From the month of February 2016 onwards, banks shall reduce the interest rate charged to the eligible exporters as per our extant guidelines on interest rates on advances by the rate of interest equalisation provided by Government of India.

(iii) The interest equalisation benefit will be available from the date of disbursement up to the date of repayment or up to the date beyond which the outstanding export credit becomes overdue. However, the interest equalisation will be available to the eligible exporters only during the period the scheme is in force.

सहकारी बैंक विनियमन विभाग, केंद्रीय कार्यालय, सी-7 बांद्रा कुर्ला कॉम्प्लेक्स, पहली और दूसरी मंज़िल, बांद्रा (पूर्व),  
मुंबई- 400051 भारत .फोन: 022 -26578100/8300/8500/8700; ई मेल: [cgmdcbrco@rbi.org.in](mailto:cgmdcbrco@rbi.org.in)

Department of Co-operative Bank Regulation, Central Office, C-7 Bandra Kurla Complex, 1<sup>st</sup> and 2<sup>nd</sup> Floor,  
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बैंक हिन्दी में पत्राचार का स्वागत करता है—

चेतावनी: भारतीय रिज़र्व बैंक द्वारा ई-मेल, डाक, एसएमएस या फोन कॉल के जरिये कोई भी व्यक्तिगत जानकारी जैसे बैंक खाते का ब्यौरा, पासवर्ड आदि नहीं मांगा जाता है। यह धन रखने या देने का प्रस्ताव भी नहीं करता है। ऐसे प्रस्तावों का किसी भी प्रकार से जवाब मत दीजिए।

Caution: RBI never sends mails, SMSs or makes calls asking for personal information like bank account details, passwords, etc. It never keeps or offers funds to anyone. Please do not respond in any manner to such offers.

B. Procedure for claiming reimbursement of interest equalisation benefit already passed on to eligible exporters:

(i) The sector-wise consolidated reimbursement claim for the period April 1, 2015 to January 31, 2016 for the amount of interest equalisation already passed on to eligible exporters should be submitted to RBI by February 29, 2016.

(ii) The sector-wise consolidated monthly reimbursement claim for interest equalisation for the period February 2016 onwards should be submitted in original within 15 days from the end of the respective month, with bank's seal and signed by authorised person, in the prescribed format given in Annex I.

(iii) The claims should be accompanied by an External Auditor's Certificate (with stamp and membership number) certifying that the claim for interest equalisation of Rupees..... for the month ended ..... has been verified and found to be strictly in accordance with the provisions of the Government scheme enclosed with the circular DCBR.CO.SCB.Cir. No.1/13.05.000/2015-16 dated February 11, 2016. Claims for reimbursement will be considered for settlement only after receipt of this certificate.

(iv) The claims may be submitted to the Principal Chief General Manager, Department of Cooperative Bank Regulation, Reserve Bank of India, Central Office, C-7 Bandra Kurla Complex, 1st and 2nd Floor, Bandra (East), Mumbai – 400051.

(v) The reimbursement of interest equalisation claim will be made as and when the funds are received from Government of India.

Yours faithfully

(Suma Varma)  
Principal Chief General Manager  
Encl: As above

## Annex I

Name of the Bank \_\_\_\_\_

| Government of India Interest Equalisation scheme<br>on pre-post shipment rupee export credit Claim for the month ended ..... |  |
|--|--|
| Sector   | Amount of interest equalization<br>reimbursement claimed<br>(rounded off to the nearest rupee) |
| 1  | Process agriculture/Food items   |
| 2  | Handicraft   |
| 3  | Carpet (Excl. Silk) Handmade   |
| 4  | Handloom Products  |
| 5  | Coir & Coir Manufactures   |
| 6  | Jute Raw, Yarn   |
| 7  | Other Jute Manufactures  |
| 8  | Readymade Garments and Made ups  |
| 9  | Fabric of all types  |
| 10   | Toys   |
| 11   | Sports Goods   |
| 12   | Paper, Stationary  |
| 13   | Cosmetics and Toiletries   |
| 14   | Leather Goods and footwear   |
| 15   | Ceramics and Allied Products   |
| 16   | Glass and Glassware  |
| 17   | Medical and Scientific Instruments   |
| 18   | Optical Frames, Lenses, Sunglasses Etc.  |
| 19   | Auto Components/Parts  |
| 20   | Bicycle & Parts  |
| 21   | Articles of Iron or Steel  |
| 22   | Misc. Articles of base metals  |
| 23   | Industrial Machinery, Electrical and Engineering<br>items, 1C Engine, Machine tools, Parts     |
| 24   | Electrical Machinery and Equipment   |
| 25   | Telecom Instruments  |
| 26   | All items manufactured by MSMEs other than<br>those covered above                              |
|  | <b>Grand Total</b>   |

We certify having charged interest rates on the above loans to the eligible exporters as stated in the RBI circular DCBR.CO.SCB.Cir. No.1/13.05.000/2015-16 dated February 11, 2016 during the month mentioned above.

(Name and Stamp of authoised signatory of the bank)

Dated :

**Government of India**  
**Ministry of Commerce & Industry**  
**Directorate General of Foreign Trade**  
**Udyog Bhabvan , New Delhi**

**Interest Equalisation Scheme on Pre and Post Shipment Rupee Export Credit**

The Government has approved the Interest Equalisation Scheme for Pre and Post Shipment Rupee Export Credit with effect from 1st April, 2015 for 5 years.

**2. The details of the Scheme are as follows:**

- (a) The rate of interest equalisation @ 3% per annum will be available on Pre Shipment Rupee Export Credit and Post Shipment Rupee Export Credit.
- (b) The scheme would be applicable w.e.f 01.04.2015 for 5 years .Government, however, reserves the right to modify / amend the Scheme at any time.
- (c) The scheme will be available to all exports under 416 tariff lines [at ITC (HS) code of 4 digit] as per Annexure A and exports made by Micro, Small & Medium Enterprises (MSMEs) across all ITC(HS) codes.
- (d) Scheme would not be available to merchant exporters.
- (e) Banks are required to completely pass on the benefit of interest equalisation, as applicable, to the eligible exporters upfront and submit the claims to RBI for reimbursement, duly certified by the external auditor.
- (f) Ministry of Commerce and Industry will place funds in advance with RBI for a requirement of one month and reimbursement would be made on a monthly basis through a revolving fund system.
- (g) All eligible exports under the scheme would have to meet the criteria of minimum processing for the goods to be called as Originating from India and would be governed by provision of Paragraph 2.108 (a) (Rules of Origin [Non preferential]) of Handbook of Procedures of Foreign Trade Policy 2015-2020, which reads as follows:

**2.108 Rules of Origin (Non-Preferential)**

- (a) Rules of Origin (Non-Preferential) criteria are as under:
  - (I) Goods are to be manufactured by the exporting entity as per the definition of "Manufacture" in Paragraph 9.31 of FTP; and
  - (II) If imported inputs (Duty Paid or Duty Free) have been used for the production of export product, the export product can be considered to be originating in India (Non Preferential) only if the imported inputs undergo the processing / operations that exceed the following:
    - (i) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting;

- (ii) changes of packing and breaking up and assembly of consignments;
  - (iii) simple cutting, slicing and repacking or placing in bottles, flasks, bags, boxes, fixing on cards or boards, and all other simple packing operations;
  - (iv) operations to ensure the preservation of products in good condition during transport and storage (such as drying, freezing, keeping in brine, ventilation, spreading out, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
  - (v) affixing of marks, labels or other like distinguishing signs on products or their packaging;
  - (vi) simple mixing of products ;
  - (vii) simple assembly of parts of products to constitute a complete product;
  - (viii) disassembly;
  - (ix) slaughter which means the mere killing of animals; and
  - (x) mere dilution with water or another substance that does not materially alter the characteristics of the products.
- (h) Telecom product exports would, after notification of the guidelines by the Department of Telecommunications, however, be subject to minimum value addition as notified by Department of Telecommunications, to be eligible under the scheme.
- (i) A study may be initiated on the impact of the scheme on export promotion on completion of 3 years of the operation of the scheme. The study may be done through one of the IIMs.
- (j) RBI shall send a monthly report to Deptt of Commerce / DGFT indicating reimbursement made commodity wise / bank wise, as per the prescribed format.

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**Annexure A**

| <b>List of exports (416 HS lines) covered under Government of India Interest Equalisation Scheme on Pre &amp; Post Shipment Rupee Export Credit</b> |                                 |                                  |  |
|---|---------------------------------|----------------------------------|--|
| <b>S. No</b>  | <b>ITC (HS) Code of 4 digit</b> | <b>Product Category</b>          | <b>ITC (HS) Product Description</b>  |
| 1   | 1101                            | Process agriculture / Food items | Wheat or Meslin Flour  |
| 2   | 1102                            | Process agriculture / Food items | Cereal Flours Other Than That of Wheat or Meslin   |
| 3   | 1103                            | Process agriculture / Food items | Cereal Groats, Meal and Pellets  |
| 4   | 1105                            | Process agriculture / Food items | Flour, Meal, Powder, Flakes, Granules and Pellets of Potatoes  |
| 5   | 1107                            | Process agriculture / Food items | Malt, Whether or Not Roasted   |
| 6   | 1108                            | Process agriculture / Food items | Starches; Inulin   |
| 7   | 1704                            | Process agriculture / Food items | Sugar Confectionery (Including White Chocolate), Not Containing Cocoa  |
| 8   | 1803                            | Process agriculture / Food items | Cocoa Paste, Whether or Not Defatted   |
| 9   | 1804                            | Process agriculture / Food items | Cocoa Butter, Fat and Oil  |
| 10  | 1805                            | Process agriculture / Food items | Cocoa Powder, Not Containing Added Sugar or Other Sweetening Matter  |
| 11  | 1806                            | Process agriculture / Food items | Chocolate and Other Food Preparations Containing Cocoa   |
| 12  | 2101                            | Process agriculture / Food items | Extracts, Essences and Concentrates of Coffee, Tea or Mate and Preparations With A Basis of These Products or With A Basis of Coffee, Tea or Mate; Roasted Chicory & Other Roasted Coffee Substitutes, and Extracts, Essences and Concentrates Thereof |
| 13  | 2102                            | Process agriculture / Food items | Yeasts (Active or Inactive); Other Single Cell Micro-organisms, Dead (But Not Including Vaccines of Heading 3002); Prepared Baking Powders   |
| 14  | 2103                            | Process agriculture / Food items | Sauces and Preparations Therefore; Mixed Condiments and Mixed Seasonings; Mustard Flour and Meal and Prepared Mustard  |
| 15  | 2104                            | Process agriculture / Food items | Soups and Broths and Preparations Therefore; Homogenized Composite Food Preparations   |
| 16  | 2105                            | Process agriculture / Food items | Ice-Cream and Other Edible Ice, Whether or Not Containing Cocoa  |
| 17  | 2106                            | Process agriculture / Food items | Food Preparations, Not Elsewhere Specified or Included   |
| 18  | 2209                            | Process agriculture / Food items | Vinegar and Substitutes For Vinegar Obtained From Acetic Acid  |
| 19  | 2301                            | Process agriculture / Food items | Flours, Meals and Pellets, of Meat or Meat offal, of Fish or of Crustaceans, Molluscs or Other Aquatic Invertebrates, Unfit For Human Consumption; Greaves   |
| 20  | 2303                            | Process agriculture / Food items | Residues of Starch Manufacture and Similar Residues, Beet-Pulp, Bagasse and Other Waste of Sugar Manufacture, Brewing or Distilling Dregs and Waste, Whether or Not In The Form of Pellets   |

|    |      |                                  |   |
|----|------|----------------------------------|---|
| 21 | 2308 | Process agriculture / Food items | Vegetable Materials and Vegetable Waste, Vegetable Residues and By-Products, Whether or Not In The Form of Pellets, of A Kind Used In Animal Feeding, Not Elsewhere Specified or Included   |
| 22 | 2309 | Process agriculture / Food items | Preparations of A Kind Used In Animal Feeding   |
| 23 | 3301 | Handicraft                       | Essential Oils (Terpeneless or Not), Including Concretes and Absolutes; Resinoids; Extracted Oleoresins; Concentrates of Essential Oils In Fats, In Fixed Oils, In Waxes or The Like, Obtained By Enfleurage or Maceration; Terpenic By-Products of The Deterpenation of Essential Oils; Aqueous Distillates and Aqueous Solutions of Essential Oils  |
| 24 | 3302 | Cosmetics and Toiletries         | Mixtures of Odoriferous Substances and Mixtures (Including Alcoholic Solutions) With A Basis of One or More of These Substances, of A Kind Used As Raw Materials In Industry; Other Preparations Based On Odoriferous Substances, of A Kind Used For The Manufacture of Beverages   |
| 25 | 3303 | Cosmetics and Toiletries         | Perfumes and Toilet Waters  |
| 26 | 3304 | Cosmetics and Toiletries         | Beauty or Make-Up Preparations and Preparations For The Care of The Skin (Other Than Medicaments), Including Sunscreen or Suntan Preparations; Manicure or Pedicure Preparations  |
| 27 | 3305 | Cosmetics and Toiletries         | Preparations For Use On The Hair  |
| 28 | 3306 | Cosmetics and Toiletries         | Preparations For oral or Dental Hygiene, Including Denture Fixative Pastes and Powders; Yarn Used To Clean Between The Teeth (Dental Floss), In Individual Retail Packages  |
| 29 | 3307 | Handicraft                       | Pre-Shave, Shaving or After-Shave Preparations, Personal Deodorants, Bath Preparations, Depilatories and Other Perfumery, Cosmetic or Toilet Preparations, Not Elsewhere Specified or Included, Prepared Room Deodorisers, Whether or Not Perfumed or Having Disinfectant Properties.   |
| 30 | 3401 | Cosmetics and Toiletries         | Soap; organic Surface-Active Products and Preparations For Use As Soap, In The Form of Bars, Cakes, Moulded Pieces or Shapes, Whether or Not Containing Soap; organic Surface Active Products and Preparations For Washing The Skin, In The Form of Liquid or Cream and Put-Up For Retail Sale, Whether or Not Containing Soap; Paper, Wadding, Felt and Nonwovens, Impregnated, Coated or Covered With Soap or Detergent |
| 31 | 3402 | Cosmetics and Toiletries         | organic Surface-Active Agents (Other Than Soap), Surface-Active Preparations, Washing Preparations (Including Auxiliary Washing   |
| 32 | 3406 | Handicraft                       | Candles, Tapers and The Like  |
| 33 | 3823 | Cosmetics and Toiletries         | Industrial Monocarboxylic Fatty Acids; Acid Oils From Refining; Industrial Fatty Alcohols   |
| 34 | 3923 | Paper, Stationary                | Articles For The Conveyance or Packing of Goods of Plastics; Stoppers, Lids, Caps and Other Closures, of Plastics   |
| 35 | 4201 | Leather Goods and footwear       | Saddlery and Harness For Any Animal (Including Traces, Leads, Knee Pads, Muzzles, Saddle Cloths, Saddle Bags, Dog Coats and The Like), of Any Material  |

|    |      |                            |   |
|----|------|----------------------------|---|
| 36 | 4202 | Handicraft                 | 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; Travelling-Bags, Insulated Food or Beverages Bags, Toilet Bags, Rucksacks, Hand bags, Shopping-Bags, Wallets, Purses, Map-Cases, Cigarette-Cases, Tobacco-Pouches, Tool Bags, Sports Bags, Bottle Cases, Jewellery Boxes, Powder-Boxes, Cutlery Cases and Similar Containers, of Leather or of Composition Leather, of Sheeting of Plastics, of Textile Materials, of Vulcanised Fibre or of Paperboard, or Wholly or Mainly Covered With Such Materials or With Paper |
| 37 | 4203 | Sports Goods               | Articles of Apparel and Clothing Accessories, of Leather or of Composition Leather  |
| 38 | 4205 | Leather Goods and footwear | Other Articles of Leather or of Composition Leather   |
| 39 | 4414 | Paper, Stationary          | Wooden Frames For Paintings, Photographs, Mirrors or Similar Objects  |
| 40 | 4419 | Handicraft                 | Tableware and Kitchenware, of Wood  |
| 41 | 4420 | Paper, Stationary          | Wood Marequetry 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   |
| 42 | 4421 | Handicraft                 | Other Articles of Wood  |
| 43 | 4601 | Handicraft                 | 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)  |
| 44 | 4602 | Handicraft                 | Basketwork, Wickerwork and Other Articles, Made Directly To Shape From Plaiting Materials or Made Up From Goods of Heading 4601;Articles of Loofah  |
| 45 | 4802 | Paper, Stationary          | Uncoated Paper and Paperboard, of A Kind Used For Writing, Printing or Other Graphic Purposes, and Non-Perforated Punch Card and Punch Tape Paper , In Rolls or Rectangular (Including Square) Sheets of Any Size, Other Than Paper of Heading 4801 or 4803; Hand -Made Paper and Paperboard  |
| 46 | 4818 | Paper, Stationary          | 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; Hand kerchiefs, Cleansing Tissues, Towels, Table Cloths, Serviettes, Bed Sheets and Similar Household, Sanitary or Hospital Articles, Articles of Apparel and Clothing Accessories, of Paper Pulp, Paper, Cellulose Wadding or Webs of Cellulose Fibres   |
| 47 | 4823 | Paper, Stationary          | 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   |
| 48 | 5007 | Hand loom Products         | Woven Fabrics of Silk or of Silk Waste  |
| 49 | 5111 | Fabric of all types        | Woven Fabrics of Carded Wool or of Carded Fine Animal Hair  |
| 50 | 5112 | Hand loom Products         | Woven Fabrics of Combed Wool or of Combed Fine Animal Hair  |
| 51 | 5113 | Fabric of all types        | Woven Fabrics of Coarse Animal Hair or of Horse Hair  |
| 52 | 5208 | Fabric of all types        | Woven Fabrics of Cotton, Containing 85% or More By Weight of Cotton, Weighing Not More Than 200 G/M2  |
| 53 | 5209 | Fabric of all types        | Woven Fabrics of Cotton, Containing 85% or More By Weight of Cotton, Weighing More Than 200 G/M2  |



|    |      |                               |   |
|----|------|-------------------------------|---|
| 54 | 5210 | Fabric of all types           | 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                                       |
| 55 | 5211 | Fabric of all types           | 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   |
| 56 | 5212 | Fabric of all types           | Other Woven Fabrics of Cotton   |
| 57 | 5303 | Jute Raw, Yarn                | 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)         |
| 58 | 5305 | Coir & Coir Manufactures      | 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;                          |
| 59 | 5307 | Jute Raw, Yarn                | Yarn of Jute or of Other Textile Bast Fibres of Heading 5303  |
| 60 | 5308 | Coir & Coir Manufactures      | Yarn of Other Vegetable Textile Fibres; Paper Yarn  |
| 61 | 5309 | Fabric of all types           | Woven Fabrics of Flax   |
| 62 | 5310 | Fabric of all types           | Woven Fabrics of Jute or of Other Textile Base Fibres of Heading 5303   |
| 63 | 5311 | Coir & Coir Manufactures      | Woven Fabrics of Other Vegetable Textile Fibres; Woven Fabrics of Paper Yarn  |
| 64 | 5407 | Fabric of all types           | Woven Fabrics of Synthetic Filament Yarn, Including Woven Fabrics Obtained From Materials of Heading 5404   |
| 65 | 5408 | Fabric of all types           | Woven Fabrics of Artificial Filament Yarn, Including Woven Fabrics Obtained From Materials of Heading 5405  |
| 66 | 5513 | Fabric of all types           | 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 170g/M2                        |
| 67 | 5514 | Fabric of all types           | 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                           |
| 68 | 5515 | Fabric of all types           | Other Woven Fabrics of Synthetic Staple Fibres  |
| 69 | 5516 | Fabric of all types           | Woven Fabrics of Artificial Staple Fibres   |
| 70 | 5605 | Handicraft                    | Metallised Yarn, Whether or Not Gimped Being Textile Yarn, or Strip or The Like of Heading 5404 or 5405, Combined With Metal In The Form of Thread, Strip or Powder or Covered With Metal |
| 71 | 5607 | Coir & Coir Manufactures      | Twine, Cordage, Ropes and Cables, Whether or Not Plaited or Braided and Whether or Not Impregnated, Coated, Covered or Sheathed With Rubber or Plastics                                   |
| 72 | 5609 | Coir & Coir Manufactures      | Articles of Yarn, Strip or The Like of Heading 5404 or 5405, Twine, Cordage, Rope or Cables, Not Elsewhere Specified or Included  |
| 73 | 5701 | Carpet (Excl. Silk) Hand made | Carpets and Other Textile Floor Coverings, Knotted, Whether or Not Made Up  |
| 74 | 5702 | Carpet (Excl. Silk) Hand made | Carpets and Other Textile Floor Coverings, Woven, Not Tufted or Flocked, Whether or Not Made Up, Including "Kelem", "Schumacks", "Karamanie" and Similar Hand -Woven Rugs                 |
| 75 | 5703 | Carpet (Excl. Silk) Hand made | Carpets and Other Textile Floor Coverings, Tufted, Whether or Not Made Up   |
| 76 | 5704 | Carpet (Excl. Silk) Hand made | Carpets and Other Textile Floor Coverings, of Felt, Not Tufted or Flocked, Whether or Not Made Up   |
| 77 | 5705 | Carpet (Excl. Silk) Hand made | Other Carpets and Other Textile Floor Coverings, Whether or Not Made Up   |
| 78 | 5801 | Fabric of all types           | Woven Pile Fabrics and Chenille Fabrics, Other Than Fabrics of Heading 5802 or 5806   |

|    |      |                     |   |
|----|------|---------------------|---|
| 79 | 5802 | Fabric of all types | Terry Towelling and Similar Woven Terry Fabrics, Other Than Narrow Fabrics of Heading 5806; Tufted Textile Fabrics, Other Than Products of Heading 5703   |
| 80 | 5804 | Fabric of all types | 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 Heading 6002 To 6006.   |
| 81 | 5805 | Handicraft          | 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   |
| 82 | 5806 | Fabric of all types | Narrow Woven Fabrics Other Than Goods of Heading 5807; Narrow Fabrics Consisting of Warp Without Weft Assembled By Means of An Adhesive (Bolducs)   |
| 83 | 5808 | Handicraft          | Braids In The Piece; ornamental Trimmings In The Piece, Without Embroidery, Other Than Knitted or Crocheted; Tassels, Pompons and Similar Articles  |
| 84 | 5809 | Fabric of all types | Woven Fabrics of Metal Thread and Woven Fabrics of Metallised Yarn of Heading 5605, of A Kind Used In Apparel, As Furnishing Fabrics or For Similar Purposes, Not Elsewhere Specified or Included   |
| 85 | 5810 | Handicraft          | Embroidery In The Piece, In Strips or In Motifs   |
| 86 | 5811 | Handicraft          | Quilted Textile Products In The Piece, Composed of One or More Layers of Textile Materials Assembled With Padding By Stitching or Other wise, Other Than Embroidery of Heading 5810   |
| 87 | 5901 | Fabric of all types | 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 |
| 88 | 5902 | Fabric of all types | Tyre Cord Fabric of High Tenacity Yarn of Nylon or Other Polyamides, Polyesters or Viscose Rayon  |
| 89 | 5903 | Fabric of all types | Textile Fabrics, Impregnated, Coated, Covered or Laminated With Plastics, Other Than Those of Heading 5902  |
| 90 | 5906 | Fabric of all types | Rubberised Textile Fabrics, Other Than Those of Heading 5902  |
| 91 | 5907 | Fabric of all types | Textile Fabrics Other wise Impregnated, Coated or Covered; Painted Canvas Being Theatrical Scenery, Studio Back-Cloths or The Like  |
| 92 | 5908 | Fabric of all types | Textile Wicks, Woven, Plaited or Knitted, For Lamps, Stoves, Lighters, Candles or The Like; Incandescent Gas Mantles and Tubular Knitted Gas Mantle Fabric Therefore, Whether or Not Impregnated  |
| 93 | 5911 | Fabric of all types | Textile Products and Articles, For Technical Uses, Specified In Note 7 To This Chapter  |
| 94 | 6001 | Fabric of all types | Pile Fabrics, Including Long Pile Fabrics and Terry Fabrics, Knitted or Crocheted   |
| 95 | 6002 | Fabric of all types | 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 6001   |
| 96 | 6003 | Fabric of all types | Knitted or Crocheted Fabrics of A Width Not Exceeding 30 Cm, Other Than Those of Heading 6001 or 6002   |
| 97 | 6004 | Fabric of all types | Knitted or Crocheted Fabrics of A Width Exceeding 30 Cm, Containing By Weight 5% or More of Electrometric Yarn or Rubber Thread, Other Than Those of Heading 6001   |
| 98 | 6005 | Fabric of all types | Warp Knit Fabrics (Including Those Made On Galloon Knitting Machines), Other Than Those of Headings 6001 To 6004  |
| 99 | 6006 | Fabric of all types | Other Knitted or Crocheted Fabrics  |

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| 100 | 6101 | Readymade Garments and Made ups (Ch 61-63) | Men's or Boys' Overcoats, Carcoats, Capes, Cloaks, Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind-Jackets and Similar Articles, Knitted or Crocheted, Other Than Those of Heading 6103        |
| 101 | 6102 | Readymade Garments and Made ups (Ch 61-63) | Women's or Girls' Overcoats, Carcoats, Capes, Cloaks, Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind-Jackets and Similar Articles, Knitted or Crocheted, Other Than Those of Heading 6104     |
| 102 | 6103 | Readymade Garments and Made ups (Ch 61-63) | Men's or Boys' Suits, Ensembles, Jackets, Blazers, Trousers, Bib and Brace Overalls, Breeches and Shorts (Other Than Swim Wear), Knitted or Crocheted   |
| 103 | 6104 | Readymade Garments and Made ups (Ch 61-63) | Women's or Girls' Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib and Brace Overalls, Breeches and Shorts (Other Than Swim Wear), Knitted or Crocheted           |
| 104 | 6105 | Readymade Garments and Made ups (Ch 61-63) | Men's or Boys' Shirts, Knitted or Crocheted   |
| 105 | 6106 | Readymade Garments and Made ups (Ch 61-63) | Women's or Girls' Blouses, Shirts and Shirt-Blouses, Knitted or Crocheted   |
| 106 | 6107 | Readymade Garments and Made ups (Ch 61-63) | Men's or Boys' Underpants, Briefs, Nightshirts, Pyjamas, Bathrobes, Dressing Gowns and Similar Articles, Knitted or Crocheted   |
| 107 | 6108 | Readymade Garments and Made ups (Ch 61-63) | Women's or Girls' Slips, Petticoats, Briefs, Panties, Night Dresses, Pyjamas, Negligees, Bathrobes, Dressing Gowns and Similar Articles, Knitted or Crocheted                                       |
| 108 | 6109 | Readymade Garments and Made ups (Ch61-63)  | T-Shirts, Singlets and Other Vests, Knitted or Crocheted  |
| 109 | 6110 | Readymade Garments and Made ups (Ch 61-63) | Jerseys, Pullovers, Cardigans, Waistcoats and Similar Articles, Knitted or Crocheted  |
| 110 | 6111 | Readymade Garments and Made ups (Ch61-63)  | Babies' Garments and Clothing Accessories, Knitted or Crocheted   |
| 111 | 6112 | Readymade Garments and Made ups (Ch 61-63) | Track Suits, Ski Suits and Swimwear, Knitted or Crocheted   |
| 112 | 6113 | Readymade Garments and Made ups (Ch 61-63) | Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907   |
| 113 | 6114 | Readymade Garments and Made ups (Ch 61-63) | Other Garments, Knitted or Crocheted  |
| 114 | 6115 | Readymade Garments and Made ups (Ch 61-63) | 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 |
| 115 | 6116 | Readymade Garments and Made ups (Ch 61-63) | Gloves, Mittens and Mitts, Knitted or Crocheted   |
| 116 | 6117 | Readymade Garments and Made ups (Ch 61-63) | Other Made Up Clothing Accessories, Knitted or Crocheted; Knitted or Crocheted Parts of Garments or of Clothing Accessories   |
| 117 | 6201 | Readymade Garments and Made ups (Ch 61-63) | Men's or Boys' Overcoats, Car-Coats, Cloaks, Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind Jackets and Similar Articles Other Than Those of Heading 6203                                     |

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| 118 | 6202 | Readymade Garments and Made ups ( Ch 61-63) | Women's or Girls' Overcoats, Car-Coats, Capes, Cloaks, Anoraks (Including Ski-Jackets), Wind-Cheaters, Wind-Jackets and Similar Articles, Other Than Those of Heading 6204 |
| 119 | 6203 | Readymade Garments and Made ups ( Ch 61-63) | Men's or Boys' Suits, Ensembles, Jackets, Blazers, Trousers Bib and Brace Overalls, Breeches and Shorts (Other Than Swimwear)  |
| 120 | 6204 | Readymade Garments and Made ups ( Ch 61-63) | Women's or Girls' Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib and Brace Overalls, Breeches and Shorts (Other Than Swimwear)         |
| 121 | 6205 | Readymade Garments and Made ups ( Ch 61-63) | Men's or Boys' Shirts  |
| 122 | 6206 | Readymade Garments and Made ups ( Ch 61-63) | Women's or Girls' Blouses, Shirts and Shirt-Blouses  |
| 123 | 6207 | Readymade Garments and Made ups ( Ch 61-63) | Men's or Boys' Singlets and Other Vests, Underpants, Briefs, Nightshirts, Pyjamas, Bathrobes, Dressing Gowns and Similar Articles  |
| 124 | 6208 | Readymade Garments and Made ups ( Ch 61-63) | Women's or Girls' Singlets and Other Vests, Slips, Petticoats, Briefs, Panties, Night dresses, Pyjamas, Negliges, Bathrobes, Dressing Gowns and Similar Articles           |
| 125 | 6209 | Readymade Garments and Made ups ( Ch 61-63) | Babies' Garments and Clothing Accessories  |
| 126 | 6210 | Readymade Garments and Made ups (Ch 61-63)  | Garments, Made Up of Fabrics of Heading 5602, 5603, 5903, 5906 or 5907   |
| 127 | 6211 | Readymade Garments and Made ups (Ch 61-63)  | Track Suits, Ski Suits and Swimwear; Other Garments  |
| 128 | 6212 | Readymade Garments and Made ups (Ch 61-63)  | Brassieres, Girdles, Corsets, Braces, Suspenders, Garters and Similar Articles and Parts Thereof, Whether or Not Knitted or Crocheted                                      |
| 129 | 6213 | Readymade Garments and Made ups ( Ch 61-63) | Hand kerchiefs   |
| 130 | 6214 | Readymade Garments and Made ups ( Ch 61-63) | Shawls, Scarves, Mufflers, Mantillas, Veils and The Like   |
| 131 | 6215 | Readymade Garments and Made ups ( Ch 61-63) | Ties, Bow Ties and Cravats   |
| 132 | 6216 | Readymade Garments and Made ups ( Ch 61-63) | Gloves, Mittens and Mitts  |
| 133 | 6217 | Readymade Garments and Made ups ( Ch 61-63) | Other Made Up Clothing Accessories; Parts of Garments or of Clothing Accessories, Other Than Those of Heading 6212   |
| 134 | 6301 | Readymade Garments and Made ups ( Ch 61-63) | Blankets and Travelling Rugs   |
| 135 | 6302 | Readymade Garments and Made ups ( Ch 61-63) | Bed Linen, Table Linen, Toilet Linen and Kitchen Linen   |
| 136 | 6303 | Readymade Garments and Made ups ( Ch 61-63) | Curtains (Including Drapes) and Interior Blinds: Curtain or Bed Valances   |

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| 137 | 6304 | Readymade Garments and Made ups ( Ch 61-63)   | Other Furnishing Articles, Excluding Those of Heading 9404   |
| 138 | 6305 | Readymade Garments and Made ups ( Ch 61-63)   | Sacks and Bags, of A Kind Used For The Packing of Goods  |
| 139 | 6306 | Readymade Garments and Made ups ( Ch 61-63)   | Tarpaulins, Awnings and Sunblinds; Tents; Sails For Boats, Sailboards or Land craft; Camping Goods   |
| 140 | 6307 | Readymade Garments and Made ups ( Ch 61-63)   | Other Made Up Articles, Including Dress Patterns   |
| 141 | 6308 | Readymade Garments and Made ups ( Ch 61-63)   | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale          |
| 142 | 6401 | Leather Goods and footwear  | 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               |
| 143 | 6402 | Leather Goods and footwear  | Other Footwear With Outer Soles and Uppers Of Rubber or Plastics   |
| 144 | 6403 | Leather Goods and footwear  | Footwear With Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Leather  |
| 145 | 6404 | Leather Goods and footwear  | Footwear With Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Textile Materials  |
| 146 | 6405 | Leather Goods and footwear  | Other Footwear   |
| 147 | 6406 | Handicraft  | Parts of Footwear (Including Uppers Whether or Not Attached To Soles Other Than Outer Soles); Removable In-Soles, Heel Cushions and Similar Articles; Gaiters, Leggings and Similar Articles, and Parts Thereof                  |
| 148 | 6504 | Handicraft  | Hats and Other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed   |
| 149 | 6505 | Handicraft  | 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; Hair-Nets of Any Material, Whether or Not Lined or Trimmed |
| 150 | 6601 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Umbrellas and Sun Umbrellas (Including Walking-Stick Umbrellas, Garden Umbrellas and Similar Umbrellas)  |
| 151 | 6602 | Handicraft  | Walking-sticks, seat-sticks, whips, riding-crops and the like  |
| 152 | 6603 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Parts, Trimmings and Accessories of Articles of Heading 6601 To 6602   |
| 153 | 6701 | Handicraft  | 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)   |
| 154 | 6702 | Other Jute Manufactures   | Artificial Flowers, Foliage and Fruit and Parts Thereof; Articles Made of Artificial Flowers, Foliage or Fruit   |
| 155 | 6703 | Handicraft  | Human Hair, Dressed, Thinned, Bleached or Other wise Worked; Wool or Other Animal Hair or Other Textile Materials, Prepared For Use In Making Wigs or The Like   |

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| 156 | 6813 | Ceramics and Allied Products | 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 |
| 157 | 6815 | Handicraft                   | Articles of Stone or of Other Mineral Substances (Including Carbon Fibres, Articles of Carbon Fibres and Articles of Peat), Not Elsewhere Specified or Included   |
| 158 | 6901 | Ceramics and Allied Products | Bricks, Blocks, Tiles and Other Ceramic Goods, of Siliceous Fossil Meals (For Example, Kieselguhr, Tripolite or Diatomite) or of Similar Siliceous Earths   |
| 159 | 6902 | Ceramics and Allied Products | Refractory Bricks, Blocks, Tiles and Similar Refractory Ceramic Constructional Goods, Other Than Those of Siliceous Fossil Meals or Similar Siliceous Earths  |
| 160 | 6903 | Ceramics and Allied Products | 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  |
| 161 | 6904 | Ceramics and Allied Products | Ceramic Building Bricks, Flooring Blocks, Support or Filler Tiles and The Like  |
| 162 | 6905 | Ceramics and Allied Products | Roofing Tiles, Chimney-Pots, Cows, Chimney Liners, Architectural ornaments and Other Ceramic Constructional Goods   |
| 163 | 6906 | Ceramics and Allied Products | Ceramic pipes, conduits, guttering and pipefitting  |
| 164 | 6907 | Ceramics and Allied Products | Unglazed Ceramic Flags and Paving, Hearth or Wall Tiles; Unglazed Ceramic Mosaic Cubes and The Like, Whether or Not On A Backing  |
| 165 | 6908 | Ceramics and Allied Products | Glazed Ceramic Flags and Paving, Hearth or Wall Tiles; Glazed Ceramic Mosaic Cubes and The Like, Whether or Not On A Backing  |
| 166 | 6909 | Ceramics and Allied Products | 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  |
| 167 | 6910 | Ceramics and Allied Products | Ceramic Sinks, Wash Basins, Wash Basin Pedestals, Baths, Bidets, Water Closet Pans, Flushing Cisterns, Urinals and Similar Sanitary Fixtures  |
| 168 | 6911 | Handicraft                   | Tableware, Kitchenware, Other Household Articles and Toilet Articles, of Porcelain or China   |
| 169 | 6912 | Handicraft                   | Ceramic Tableware, Kitchenware, Other Household Articles and Toilet Articles, Other Than of Porcelain or China  |
| 170 | 6913 | Handicraft                   | Statuettes and Other ornamental Ceramic Articles  |
| 171 | 6914 | Handicraft                   | Other Ceramic Articles  |
| 172 | 7001 | Glass and Glassware          | Cullet and Other Waste and Scrap of Glass; Glass In The Mass  |
| 173 | 7002 | Glass and Glassware          | Glass In Balls (Other Than Microspheres of Heading 7018), Rods or Tubes, Unworked   |
| 174 | 7003 | Glass and Glassware          | Cast Glass and Rolled Glass, In Sheets or Profiles, Whether or Not Having An Absorbent, Reflecting or Non-Reflecting Layer, But Not Other wise Worked   |
| 175 | 7004 | Glass and Glassware          | Drawn Glass and Blown Glass, In Sheets, Whether or Not Having An Absorbent, Reflecting or Non-Reflecting Layer But Not Other wise Worked  |
| 176 | 7005 | Glass and Glassware          | Float Glass and Surface Ground or Polished Glass, In Sheets, Whether or Not Having An Absorbent, Reflecting or Non-Reflecting Layer, But Not Other wise Worked  |

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| 177 | 7007 | Glass and Glassware       | Safety Glass, Consisting of Toughened Tempered) or Laminated Glass   |
| 178 | 7008 | Glass and Glassware       | Multiple-Walled Insulating Units of Glass  |
| 179 | 7009 | Handicraft                | Glass Mirrors, Whether or Not Framed, Including Rear-View Mirrors  |
| 180 | 7010 | Glass and Glassware       | 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  |
| 181 | 7011 | Glass and Glassware       | Glass Envelopes (Including Bulbs and Tubes), Open, and Glass Parts Thereof, Without Fittings, For Electric Lamps, Cathode-Ray Tubes or The Like  |
| 182 | 7013 | Handicraft                | Glassware of A Kind Used For Table, Kitchen, Toilet, office, Indoor Decoration or Similar Purposes (Other Than That of Heading 7010 or 7018)   |
| 183 | 7014 | Glass and Glassware       | Signalling Glassware and Optical Elements of Glass (Other Than Those of Heading 7015), Not Optically Worked  |
| 184 | 7015 | Glass and Glassware       | Clock or Watch Glasses and Similar Glasses, For Non-Corrective or Corrective Spectacles, Curved, Bent, Hollowed or The Like; Not Optically Worked; Hollow Glass Spheres and Their Segments, For The Manufacture of Such Glasses  |
| 185 | 7016 | Glass and Glassware       | 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 Small Wares, Whether or Not On A Backing, For Mosaics or Similar Decorative Purposes; Leaded Lights and The Like; Multi-Cellular or Foam Glass In Blocks, Panels, Plates, Shells or Similar Forms |
| 186 | 7017 | Glass and Glassware       | Laboratory, Hygienic or Pharmaceutical Glassware, Whether or Not Graduated or Calibrated   |
| 187 | 7018 | Handicraft                | Glass Beads, Imitation Pearls, Imitation Precious or Semi-Precious Stones and Similar Glass Smallwares, and Articles Thereof 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   |
| 188 | 7019 | Glass and Glassware       | Glass Fibres (Including Glass Wool) and Articles Thereof (For Example, Yarn, Woven Fabrics)  |
| 189 | 7020 | Handicraft                | Other Articles of Glass  |
| 190 | 7117 | Handicraft                | Imitation Jewellery  |
| 191 | 7301 | Articles of Iron or Steel | Sheet Piling of Iron or Steel, Whether or Not Drilled, Punched or Made From Assembled Elements; Welded Angles, Shapes and Sections, of Iron or Steel   |
| 192 | 7302 | Articles of Iron or Steel | Railway or Tramway Track Construction Material of Iron or Steel, The Following: Rails, Check-Rails and Rack Rails, Switch Blades, Crossing Frogs, Point Rods and Other Crossing Pieces, Sleepers (Cross-Ties), Fish-Plates, Chairs, Chair Wedges, Sole Plates (Base Plates), Rail Clips, Bedplates, Ties and Other Material Specialized For Jointing or Fixing Rails                                   |
| 193 | 7304 | Articles of Iron or Steel | Tubes, Pipes and Hollow Profiles, Seamless, of Iron (Other Than Cast Iron) or Steel  |
| 194 | 7306 | Articles of Iron or Steel | Other Tubes, Pipes and Hollow Profiles (For Example, Open Seam or Welded, Riveted or Similarly Closed), of Iron or Steel   |
| 195 | 7307 | Articles of Iron or Steel | Tube or Pipe Fittings (For Example, Couplings, Elbows, Sleeves), of Iron or Steel  |

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| 196 | 7309 | Articles of Iron or Steel   | Reservoirs, Tanks, Vats and Similar Containers For Any Material (Other Than Compressed or Liquefied Gas), of Iron or Steel, of A Capacity Exceeding 300 L, Whether or Not Lined or Heat-Insulated, But Not Fitted With Mechanical or Thermal Equipment  |
| 197 | 7310 | Articles of Iron or Steel   | Tanks, Casks, Drums, Cans, Boxes and Similar Containers, For Any Material (Other Than Compressed or Liquefied Gas), of Iron or Steel, of A Capacity Not Exceeding 300 L, Whether or Not Lined or Heat-Insulated, But Not Fitted With Mechanical or Thermal Equipment  |
| 198 | 7311 | Articles of Iron or Steel   | Containers For Compressed or Liquefied Gas, of Iron or Steel  |
| 199 | 7314 | Articles of Iron or Steel   | Cloth (Including Endless Bands), Grill, Netting and Fencing, of Iron or Steel Wire; Expanded Metal of Iron or Steel   |
| 200 | 7315 | Articles of Iron or Steel   | Chain and Parts Thereof, of Iron or Steel   |
| 201 | 7316 | Articles of Iron or Steel   | Anchors, Grapnels and Parts Thereof, of Iron or Steel   |
| 202 | 7317 | Articles of Iron or Steel   | Nails, Tacks, Drawing Pins, Corrugated Nails, Staples (Other Than Those of Heading 8305) and Similar Articles, of Iron or Steel, Whether or Not With Heads of Other Material, But Excluding Such Articles With Heads of Copper  |
| 203 | 7318 | Articles of Iron or Steel   | Screws, Bolts, Nuts, Coach-Screws, Screw Hooks, Rivets, Cotters, Cotter-Pins, Washers (Including Spring Washers) and Similar Articles, of Iron or Steel   |
| 204 | 7319 | Articles of Iron or Steel   | Sewing Needles, Knitting Needles, Bodkins, Crochet Hooks, Embroidery Stiletos and Similar Articles, For Use In The Hand, of Iron or Steel; Safety Pins and Other Pins, of Iron or Steel, Not Elsewhere Specified or Included  |
| 205 | 7320 | Auto Components/Parts   | Springs and Leaves For Springs, of Iron or Steel  |
| 206 | 7321 | Articles of Iron or Steel   | Stoves, Ranges, Grates, Cookers (Including Those With Subsidiary Boilers For Central Heating), Barbecues, Braziers, Gas-Rings, Plate Warmers and Similar Non-Electric Domestic Appliances, and Parts Thereof, of Iron or Steel  |
| 207 | 7322 | Articles of Iron or Steel   | Radiators For Central Heating, Not Electrically Heated, and Parts Thereof, of Iron or Steel; Air Heaters and Hot Air Distributors (Including Distributors Which Can Also Distribute Fresh or Conditioned Air), Not Electrically Heated, Incorporating A Motor-Driven Fan or Blower, and Parts Thereof, of Iron or Steel |
| 208 | 7323 | Articles of Iron or Steel   | Table, Kitchen or Other Household Articles and Parts Thereof, of Iron or Steel; Iron or Steel Wool; Pot Scourers and Scouring or Polishing Pads, Gloves and The Like, of Iron or Steel  |
| 209 | 7324 | Articles of Iron or Steel   | Sanitary Ware and Parts Thereof, of Iron or Steel   |
| 210 | 7325 | Articles of Iron or Steel   | Other Cast Articles of Iron or Steel  |
| 211 | 7326 | Articles of Iron or Steel   | Other Articles of Iron or Steel   |
| 212 | 8201 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Hand Tools, The Following: Spades, Shovels, Mattocks, Picks, Hoes, Forks and Rakes; Axes, Bill Hooks and Similar Hewing Tools; Secateurs and Pruners of Any Kind; Scythes, Sickles, Hay Knives, Hedge Shears, Timber Wedges and Other Tools of A Kind Used In Agriculture, Horticulture or Forestry                     |
| 213 | 8202 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Hand Saws; Blades For Saws of All Kinds Including Slitting, Slotting or Toothless Saw Blades)   |
| 214 | 8203 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Files, Rasps, Pliers (Including Cutting Pliers), Pincers, Tweezers, Metal Cutting Shears, Pipe-Cutters, Bolt Croppers, Perforating Punches and Similar Hand Tools   |



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| 215 | 8204 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Hand -Operated Spanners and Wrenches (Including Torque Meter Wrenches But Not Including Tap Wrenches); Interchangeable Spanner Sockets, With or Without Hand les   |
| 216 | 8205 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Hand Tools (Including Glaziers Diamonds), Not Elsewhere Specified or Included; Blow Lamps; Vices; Clamps and The Like, Other Than Accessories For and Parts of, Machine Tools; Anvils; Portable Forges; Hand -or Pedal-Operated Grinding Wheels With Frameworks  |
| 217 | 8206 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Tools of Two or More of The Headings 8202 To8205, Put Up In Sets For Retail Sale   |
| 218 | 8207 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Interchangeable Tools For Hand Tools, Whether or Not Power-Operated, or For Machine -Tools (For Example, For Pressing, Stamping, Punching, Tapping, Threading, Drilling, Boring, Broaching, Milling, Turning or Screw Driving), Including Dies For Drawing or Extruding Metal, and Rock Drilling or Earth Boring Tools |
| 219 | 8208 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Interchangeable Tools For Hand Tools, Whether or Not Power-Operated, or For Machine -Tools( For Example, For Pressing, Stamping, Punching, Tapping, Threading, Drilling, Boring, Broaching, Milling, Turning or Screw Driving), Including Dies For Drawing or Extruding Metal, and Rock Drilling or Earth Boring Tools |
| 220 | 8209 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Plates, Sticks, Tips and The Like For Tools, Unmounted, of Cermets   |
| 221 | 8210 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Hand -operated mechanical appliances, weighing10 kg or less, used in the preparation, conditioning or serving of food or drink   |
| 222 | 8211 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Knives With Cutting Blades, Serrated or Not (Including Pruning Knives), Other Than Knives of Heading 8208, and Blades Therefore  |
| 223 | 8212 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Razors and Razor Blades (Including Razorblades Blanks In Strips)   |
| 224 | 8213 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Scissors, tailors' shears and similar shears, and blades Therefore   |
| 225 | 8214 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Other Articles of Cutlery (For Example, Hair Clippers, Butchers' or Kitchen Cleavers, Choppers and Mincing Knives, Paper Knives); Manicure or Pedicure Sets and Instruments (Including Nail Files)   |

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| 226 | 8215 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Spoons, Forks, Ladles, Skimmers, Cake-Servers, Fish-Knives, Butter-Knives, Sugar Tongs and Similar Kitchen or Tableware  |
| 227 | 8301 | Misc Articles of base metals  | Padlocks and Locks (Key, Combination or Electrically Operated), of Base Metal; Clasps and Frames With Clasps, Incorporating Locks, of Base Metal; Keys For Any of The Foregoing Articles, of Base Metal  |
| 228 | 8302 | Misc Articles of base metals  | Base Metal Mountings, Fittings and Similar Articles Suitable For Furniture, Doors, Staircases, Windows, Blinds, Coachwork, Saddlery, Trunks, Chests, Caskets or The Like; Base Metal Hat-Racks, Hat-Pegs, Brackets and Similar Fixtures; Castors With Mountings of Base Metal; Automatic Door Closures of Base Metal |
| 229 | 8303 | Misc Articles of base metals  | Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong rooms, cash or deed boxes and the like, of base metal   |
| 230 | 8304 | Misc Articles of base metals  | Filing, cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stand s and similar office or desk equipment, of base metal, Other than office furniture of heading 9403  |
| 231 | 8305 | MiscArticles of base metals   | Fittings For Loose-Leaf Binders or Files, Letter Clips, Letter Corners, Paper Clips, Indexing Tags and Similar office Articles, of Base Metal; Staples In Strips (For Example, For offices, Upholstery, Packaging), of Base Metal  |
| 232 | 8306 | Misc Articles of base metals  | Bells, Gongs and The Like, Non-Electric, of Base Metal; Statuettes and Other ornaments, of Base Metal; Photograph, Picture or Similar Frames, of Base Metal; Mirrors of Base Metal   |
| 233 | 8307 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Flexible Tubing of Base Metal, With or Without Fittings  |
| 234 | 8308 | Misc Articles of base metals  | Clasps, Frames With Clasps, Buckles, Buckle-Clasps, Hooks, Eyes, Eyelets and The Like, of Base Metal, of A Kind Used For Clothing, Footwear, Awnings, Hand bags, Travel Goods or Other Made Up Articles; Tubular or Bifurcated Rivets, of Base Metal; Beads and Spangles, of Base Metals                             |
| 235 | 8309 | Misc Articles of base metals  | Stoppers, Caps and Lids (Including Crown Corks, Screw Caps and Pouring Stoppers), Capsules For Bottles, Threaded Bung, Bung Covers, Seals and Other Packing Accessories, of Base Metal   |
| 236 | 8310 | Misc Articles of base metals  | Sign-Plates, Name-Plates, Address-Plates and Similar Plates, Numbers, Letters and Other Symbols, of Base Metal, Excluding Those of Heading   |
| 237 | 8311 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Wire, Rods, Tubes, Plates, Electrodes and Similar Products, of Base Metal or of Metal Carbides, Coated or Cored With Flux Material, of A Kind Used For Soldering, Brazing, Welding or Deposition of Metal or of Metal Carbides; Wire and Rods, of Agglomerated Base Metal Powder, Used For Metal Spraying            |
| 238 | 8401 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Nuclear Reactors; Fuel Elements (Cartridges), on-Irradiated, For Nuclear Reactors, Machinery and Apparatus For Isotopic Separation   |

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| 239 | 8402 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Steam or Other Vapour Generating Boilers(Other Than Central Heating Hot Water Boilers Capable Also of Producing Low Pressure Steam):Super-Heated Water Boilers                        |
| 240 | 8403 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Central Heating Boilers Other Than Those of Heading   |
| 241 | 8404 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Auxiliary Plant For Use With Boilers of Heading 8402 or 8403 (For Example, Economisers, Super-Heaters, Soot Removers, Gas Recovers); Condensers For Steam or Other Vapour Power Units |
| 242 | 8405 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Producer Gas or Water Gas Generators, With or Without Their Purifiers; Acetylene Gas Generators and Similar Water Process Gas Generators, With or Without Their Purifiers             |
| 243 | 8406 | Industrial Machinery, Electrical and Engineering items, IC engine, Machine tools, Parts | Steam Turbines and Other Vapour Turbines  |
| 244 | 8407 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Spark-Ignition Reciprocating or Rotary Internal Combustion Piston Engines   |
| 245 | 8408 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Compression-Ignition Internal Combustion Piston Engines (Diesel or Semi-Diesel Engines)   |
| 246 | 8409 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Parts Suitable For Use Solely or Principally With The Engines of Heading 8407 or 8408   |
| 247 | 8410 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Hydraulic Turbines, Water Wheels and Regulators Therefore Hydraulic Turbines and Water Wheels   |
| 248 | 8411 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Turbo-Jets, Turbo-Propellers and Other Gas Turbines   |
| 249 | 8412 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Other Engines and Motors  |
| 250 | 8413 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Pumps For Liquids, Whether or Not Fitted With A Measuring Device; Liquid Elevators  |

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| 251 | 8414 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Air or Vacuum Pumps, Air or Other Gas Compressors and Fans; Ventilating or Recycling Hoods Incorporating A Fan, Whether or Not Fitted With Filters  |
| 252 | 8415 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Air Conditioning Machines, Comprising A Motor Driven Fan and Elements For Changing The Temperature and Humidity, Including Those Machines In Which The Humidity Cannot Be Separately Regulated.   |
| 253 | 8416 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Furnace Burners For Liquid Fuel, For Pulverised Solid Fuel or For Gas; Mechanical Stokers, Including Their Mechanical Grates, Mechanical Ash Dischargers and Similar Appliances   |
| 254 | 8417 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Industrial or Laboratory Furnaces and Ovens, Including Incinerators, Non-Electric   |
| 255 | 8418 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Refrigerators, Freezers and Other Refrigerating or Freezing Equipment, Electric or Other ; Heat Pumps Other Than Air Conditioning Machines of Heading   |
| 256 | 8419 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Machinery, Plant or Laboratory Equipment, Whether or Not Electrically Heated,(Excluding Furnaces, Ovens and Other Equipment of Heading 8514), For The Treatment of Materials By A Process Involving A Change of Temperature Such As Heating, Cooking, Roasting, Distilling, Rectifying, Sterilising Pasteurising, Steaming, Drying, Evaporating, Vapourising, Condensing or Cooling, Other Than Machinery or Plant of A Kind Used For Domestic Purposes |
| 257 | 8420 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Calendering or Other Rolling Machines, Other Than For Metals or Glass, and Cylinders Therefore  |
| 258 | 8421 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Centrifuges, Including Centrifugal Dryers; Filtering or Purifying Machinery and Apparatus, For Liquids or Gases   |
| 259 | 8422 | Industrial Machinery, Electrical and Engineering items, IC Engine ,Machine tools, Parts | Dish Washing Machines; Machinery For Cleaning or Drying Bottles or Other Containers; Machinery For Filling, Closing, Sealing or Labelling Bottles, Canes, Boxes, Bags or Other Containers; Machinery For Capsuling Bottles Jars, Tubes and Similar Containers; Other Packing or Wrapping Machinery (Including Heat-Shrink Wrapping Machinery); Machinery For Aerating Beverages   |
| 260 | 8423 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Weighting Machinery (Excluding Balances of A Sensitivity of 5 Centigrams or Better), Including Weight Operated Counting or Checking Machines; Weighing Machine Weights of All Kinds   |
| 261 | 8424 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Mechanical Appliances (Whether or Not Hand -Operated) For Projecting, Dispersing or Spraying Liquids or Powders; Fire Extinguishers, Whether or Not Charged; Spray Guns and Similar Appliances; Steam or Sand Blasting Machines and Similar Jet Projecting Machines   |

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| 262 | 8425 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Pulley Tackle and Hoists Other Than Skip Hoists; Winches and Capstans; Jacks   |
| 263 | 8426 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Ship's Derricks; Cranes, Including Cable Cranes; Mobile Lifting Frames, Straddle Carriers and Works Trucks Fitted With A Crane   |
| 264 | 8429 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Self-Propelled Bulldozers, Angledozer, Graders, Levellers, Scrapers, Mechanical Shovels, Excavators, Shovel Loaders, Tamping Machines and Road Rollers   |
| 265 | 8430 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Other Moving, Grading, Levelling, Scrapping, Excavating, Tamping, Compacting, Extracting or Boring Machinery, For Earth, Minerals or ores; Pile-Drivers and Pile-Extractors; Snow-Ploughs and Snow-Blowers                       |
| 266 | 8432 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Agricultural, Horticultural or Forestry Machinery of Soil Preparation or Cultivation; Lawn or Sports-Ground Rollers  |
| 267 | 8433 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Harvesting or Threshing Machinery, Including Straw or Fodder Balers; Grass or Hay Mowers; Machines For Cleaning, Sorting or Grading Eggs, Fruit or Other Agricultural Produce, Other Than Machinery of Heading 8437              |
| 268 | 8434 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Milking Machines and Dairy Machinery   |
| 269 | 8435 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Presses, Crushers & Similar Machinery Used In The Manufacture of Wine, Cider, Fruit Juices or Similar Beverages  |
| 270 | 8436 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Other Agricultural, Horticultural, Forestry, Poultry-Keeping or Bee-Keeping Machinery, Including Germination Plant Fitted With Mechanical or Thermal Equipment; Poultry Incubators and Brooders                                  |
| 271 | 8437 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machines For Cleaning, Sorting or Grading Seed, Grain or Dried Leguminous Vegetables; Machinery Used In The Milling Industry or For The Working of Cereals or Dried Leguminous Vegetables, Other Than Farm-Type Machinery        |
| 272 | 8438 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machinery, Not Specified or Included Elsewhere In This Chapter, For The Industrial Preparation or Manufacture of Food or Drink, Other Than Machinery For The Extraction or Preparation of Animal or Fixed Vegetable Fats or Oils |
| 273 | 8439 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machinery For Making Pulp of Fibrous Cellulosic Material or For Making or Finishing Paper or Paperboard  |

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| 274 | 8440 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Book-Binding Machinery, Including Book-Sewing Machines  |
| 275 | 8441 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Other Machinery For Making Up Paper Pulp, Paper or Paper Board, Including Cutting Machines of All Kinds   |
| 276 | 8442 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machinery, Apparatus and Equipment (Other Than The Machine Tools of Headings 8456 To8465) For Preparing or Making Plates, Printing Components; Plates, Cylinders and Other Printing Components; Plates, Cylinders and Litho Graphic Stones, Prepared For Printing Purposes (For Example, Planed, Grained or Polished)   |
| 277 | 8443 | Telecom Instruments   | Printing Machinery Used For Printing By Means of Plates, Cylinders and Other Printing Components of Heading 8442; Other Printers, Copying Machines and Facsimile Machines, Whether or Not Combined; Parts and Accessories Thereof   |
| 278 | 8444 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machines For Extruding, Drawing, Texturing or Cutting Man-Made Textile Materials  |
| 279 | 8445 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Machines For Preparing Textile Fibres; Spinning, Doubling or Twisting Machines and Other Machinery For Producing Textile Yarns; Textile Reeling or Winding (Including Weft-Winding) Machines and Machines For Preparing Textile Yarns For Use On The Machines of Heading 8446or 8447  |
| 280 | 8446 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Weaving Machines (Looms)  |
| 281 | 8447 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Knitting Machines, Stich-Bonding Machines and Machines For Making Gimped Yarn, Tulle, Lace, Embroidery, Trimmings, Braid or Net and Machines For Tufting  |
| 282 | 8448 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Auxiliary Machinery For Use With Machines of Headings 8444, 8445, 8446 or 8447 (For Example, Dobbies, Jacquards, Automatic Stop Motions, Shuttle Changing Mechanisms); Parts &Accessories Suitable For Use Solely or Principally With The Machines of This Heading or of Headings 8444, 8445, 8446 or 8447 (For Example, Spindles & Spindle Flyers, Card Clothing, Combs, Extruding Nipples Shuttles,Healds & Heald Frame, Hosiery Needles) |
| 283 | 8449 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machinery For The Manufacture or Finishing of Felt or Non wovens In The Piece or In Shapes, Including Machinery For Making Felt Hats; Blocks For Making Hats  |
| 284 | 8450 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Household or Laundry-Type Washing Machines, Including Machines Which Both Wash and Dry  |

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| 285 | 8451 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Machinery (Other Than Machines of Heading 8450) For Washing, Cleaning, Wringing, Drying, Ironing, Pressing (Including Fusing Presses), Bleaching, Dyeing, Dressing, Finishing, Coating or Impregnating Textile Yarns, Fabrics or Made-Up Textile Articles and Machines For Applying The Paste To The Base Fabric or Other Support Used In The Manufacture of Floor Coverings Such As Linoleum; Machines For Reeling, Unreeling, Folding, Cutting or Pinking Textile Fabrics |
| 286 | 8452 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Sewing Machines, Other Than Book-Sewing Machines of Heading 8440; Furniture, Bases and Covers Specially Designed For Sewing Machines; Sewing Machine Needles  |
| 287 | 8453 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machinery For Preparing, Tanning or Working Hides, Skins or Leather or For Making or Repairing Footwear or Other Articles of Hides, Skins or Leather, Other Than Sewing Machines  |
| 288 | 8454 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Converters, Ladles, Ingot Moulds and Casting Machines, of A Kind Used In Metallurgy or In Metal Foundries   |
| 289 | 8455 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Metal-Rolling Mills and Rolls Therefore   |
| 290 | 8456 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Machine-Tools For Working Any Material By Removal of Material, By Laser or Other Light or Photon Beam, Ultra-Sonic, Electro-Discharge, Electro-Chemical, Electron Beam, Ionic-Beam or Plasma Arc Process; Water-Jet Cutting Machines  |
| 291 | 8457 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Machining Centres, Unit Construction Machines (Single Station) and Multi-Station Transfer Machines For Working Metal  |
| 292 | 8458 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Lathes (Including Turning Centres) For Removing Metal   |
| 293 | 8459 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Machine-Tools (Including Way-Type Unit Head Machines) For Drilling, Boring, Milling, Treading or Tapping By Removing Metal, Other Than Lathes (Including Turning Centres) of Heading 8458   |
| 294 | 8460 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machine-Tools For Deburring, Sharpening, Grinding, Honing, Lapping, Polishing or Other wise Finishing Metal or Cermets By Means of Grinding Stones, Abrasives or Polishing Products, Other Than Gear Cutting, Gear Grinding or Gear Finishing Machines of Heading   |
| 295 | 8461 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machine-Tools For Planning, Shaping, Slotting, Broaching, Gear Cutting, Gear Grinding or Gear Finishing, Sawing, Cutting-off and Other Machine Tools Working By Removing Metal, or Cermets, Not Elsewhere Specified or Included   |

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| 296 | 8462 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Machine-Tools (Including Presses) For Working Metal By Forging, Hammering or Die-Stamping; Machine-Tools (Including Presses) For Working Metal By Bending, Folding Straightening, Flattening, Shearing, Punching or Notching; Presses For Working Metal or Metal Carbides, Not Specified Above  |
| 297 | 8463 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Other Machine Tools For Working Metal or Cermets Without Removing Material  |
| 298 | 8464 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machine Tools For Working Stone, Ceramics, Concrete, Asbestos Cement or Like Mineral Materials or For Cold Working Glass  |
| 299 | 8465 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Machine-Tools (Including Machines For Nailing, Stapling, Glueing or Other wise Assembling) For Working Wood, Cork, Bone, Hard Rubber, Hard Plastics or Similar Hard Materials   |
| 300 | 8466 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Parts and Accessories Suitable For Use Solely or Principally With The Machines of Headings 8456To 8465, Including Work or Tool Holders, Self-Opening Die heads, Dividing Heads and Other Special Attachments For Machine-Tools; Tool Holders For Any Type of Tool, For Working In The Hand  |
| 301 | 8467 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Tools For Working In The Hand , Pneumatic, Hydraulic or With Self-Contained Electric or Non-Electric Motor  |
| 302 | 8468 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Machinery and Apparatus For Soldering, Brazing or Welding Whether or Not Capable of Cutting, Other Than Those of Heading 8415; Gas-Operated Surface Tempering Machines and Appliances   |
| 303 | 8474 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Machinery For Sorting, Screening, Separating, Washing, Crushing, Grinding, Mixing or Kneading Earth, Stone, ores or Other Mineral Substances, In Solid (Including Powder or Paste) Form; Machinery For Agglomerating, Shaping or Moulding Solid Mineral Fuels, Ceramic Paste, Unhardened Cements, Plastering Materials or Other Mineral Products In Powder or Paste Form; Machines For Forming Foundry Moulds of Sand |
| 304 | 8475 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machines For Assembling Electric or Electronic Lamps, Tubes or Valves or Flash-Bulbs, In Glass Envelopes; Machines of Manufacturing or Hot Working Glass or Glassware   |
| 305 | 8476 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Automatic Goods-Vending Machines (For Example, Postage Stamps, Cigarette, Food or Beverage Machines), Including Money-Changing Machines   |
| 306 | 8477 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Machinery For Working Rubber or Plastics or For The Manufacture of Products From These Materials, Not Specified or Included Elsewhere In This Chapter   |



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| 307 | 8478 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machinery For Preparing or Making Up Tobacco, Not Specified or Included Elsewhere In This Chapter   |
| 308 | 8479 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machines and Mechanical Appliances Having Individual Functions, Not Specified or Included Elsewhere In This Chapter   |
| 309 | 8480 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Moulding Boxes For Metal Foundry; Mould Bases; Moulding Patterns; Moulds For Metal (Other Than Ingot Moulds), Metal Carbides, Glass, Mineral Materials, Rubber or Plastics  |
| 310 | 8481 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Taps, Cocks, Valves and Similar Appliances For Pipes, Boiler Shells, Tanks, Vats or The Like, Including Pressure-Reducing Valves and Thermostatically Controlled Valves   |
| 311 | 8482 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Ball or Roller Bearings   |
| 312 | 8483 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Transmission Shafts (Including Cam Shafts and Crank Shafts) and Cranks; Bearings Housings and Plain Shaft Bearings; Gears and Gearing; Ball or Roller Screws; Gear Boxes and Other Speed Changers, Including Torque Converters; Flywheels and Pulleys, Including Pulley Blocks; Clutches and Shaft Couplings (Including Universal Joints) |
| 313 | 8484 | Auto Components/Parts   | Gaskets and Similar Joints of Metal Sheetting Combined With Other Material or of Two or More Layers of Metal; Sets or Assortments of Gaskets and Similar Joints, Dissimilar In Composition, Put Up In Pouches, Envelopes or Similar Packings; Mechanical Seals  |
| 314 | 8486 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Machines and Apparatus of A Kind Used Solely or Principally For The Manufacture of Semiconductor Boules or Wafers, Semiconductor Devices, Electronic Integrated Circuits or Flat Panel Displays; Machines and Apparatus Specified In Note 9 (C) To This Chapter; Parts and Accessories  |
| 315 | 8487 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Machine Parts, Not Containing Electrical Connectors, Insulators, Coils, Contacts or Other Electrical Features, Not Specified or Included Elsewhere In This Chapter  |
| 316 | 8502 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Electric Generating Sets and Rotary Converters  |
| 317 | 8503 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Parts Suitable For Use Solely or Principally With The Machines of Heading 8501 or 8502  |

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| 318 | 8504 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Electrical Transformers, Static Converters (for example, Rectifiers) and Inductors  |
| 319 | 8506 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Primary Cells and Primary Batteries   |
| 320 | 8507 | Industrial Machinery, Electrical and engineering items, IC engine, Machine tools, Parts | Electric Accumulators, Including Separators Therefore, Whether or Not Rectangular (Including Square)  |
| 321 | 8508 | Industrial Machinery, Electrical and engineering items, IC Engine, Machine tools, Parts | Vaccum Cleaners   |
| 322 | 8509 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Electro-Mechanical Domestic Appliances, With Self-Contained Electric Motor, Other Than Vacuum Cleaners of Heading 8508  |
| 323 | 8510 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Shavers, Hair Clippers and Hair-Removing Appliances, With Self-Contained Electric Motor   |
| 324 | 8511 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Electrical Ignition or Starting Equipment of A Kind Used For Spark-Ignition or Compression-Ignition Internal Combustion Engines (For Example, Ignition Magnetos, Magneto-Dynamos, Ignition Coils, Sparking Plugs and Glow Plugs, Starter Motors); Generators (For Example, Dynamos, Alternators) and Cut-Outs of A Kind Used In Conjunction With Such Engines |
| 325 | 8512 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Electrical Lighting or Signalling Equipment (Excluding Articles of Heading 8539), Windscreen Wipers, Defrosters and Demisters, of A Kind Used For Cycles or Motor Vehicles  |
| 326 | 8513 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Portable Electric Lamps Designed To Function By Their Own Source of Energy (For Example, Dry Batteries, Accumulators, Magnetos), Other Than Lighting Equipment of Heading   |
| 327 | 8514 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Industrial or Laboratory Electric Furnaces and Ovens (Including Those Functioning By Induction or Dielectric Loss); Other Industrial or Laboratory Equipment For The Heat Treatment of Materials By Induction or Dielectric Loss  |
| 328 | 8515 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Electric (Including Electrically Heated Gas), Laser or Other Light or Photo Beam, Ultrasonic, Electron Beam, Magnetic Pulse or Plasma Arc Soldering, Brazing or Welding Machines and Apparatus, Whether or Not Capable of Cutting; Electric Machines and Apparatus For Hot Spraying of Metals or Cermets  |

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| 329 | 8516 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Electric Instantaneous or Storage Water Heaters and Immersion Heaters; Electric Space Heating Apparatus and Soil Heating Apparatus; Electro-Thermic Hair-Dressing Apparatus (For Example, Hair Dryers, Hair Curlers, Curling Tong Heaters) and Hand Dryers, Electric Smoothing Irons; Other Electro-Thermic Appliances of A Kind Used For Domestic Purposes; Electric Heating Resistors, Other Than Those of Heading 8545 |
| 330 | 8517 | Telecom Instruments   | Telephone Sets, Including Telephones For Cellular Networks or For Other Wireless Networks; Other Apparatus For The Transmission or Reception of Voice, Images or Other Data, Including Apparatus For Communication In A Wired or Wireless Network (Such As A Local or Wide Area Network), Other Than Transmission or Reception Apparatus of Heading 8443, 8525, 8527 or 8528.   |
| 331 | 8519 | Telecom Instruments   | Sound Recording or Reproducing Apparatus  |
| 332 | 8525 | Telecom Instruments   | Transmission Apparatus For Radio-Broadcasting or Television, Whether or Not Incorporating Reception Apparatus or Sound Recording or Reproducing Apparatus; Television Cameras, Digital Cameras and Video Camera Recorders   |
| 333 | 8526 | Telecom Instruments   | Radar Apparatus, Radio Navigational Aid Apparatus and Radio Remote Control Apparatus  |
| 334 | 8527 | Telecom Instruments   | Reception Apparatus For Radio-Broadcasting Whether or Not Combined, In The Same Housing, With Sound Recording or Reproducing Apparatus or A Clock   |
| 335 | 8530 | Electrical Machinery and Equipment  | Electrical Signaling, Safety or Traffic Control Equipment For Railways, Tramways, Roads, Inland Waterways, Parking Facilities, Port Installations or Airfields (Other Than Those of Heading 8608)   |
| 336 | 8535 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Electrical Apparatus For Switching or Protecting Electrical Circuits, or For Making Connections To or In Electrical Circuits (For Example, Switches, Fuses, Lightning Arresters, Voltage Limiters, Surge Suppressors, Plugs and Other Connectors, Junction Boxes), For A Voltage Exceeding 1,000Volts   |
| 337 | 8536 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Electrical Apparatus For Switching or Protecting Electrical Circuits, or For Making Connections To or In Electrical Circuits (For Example, Switches, Relays, Fuses, Surge Suppressors, Plugs, Sockets, Lamp-Holders and Other Connectors, Junction Boxes), For A Voltage Not Exceeding 1,000 Volts: Connectors For Optical Fibres, Optical Fibre Bundles or Cables  |
| 338 | 8539 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Electric Filament or Discharge Lamps, Including Sealed Beam Lamp Units and Ultra-Violet or Infra-Red Lamps; Arc-Lamps   |
| 339 | 8544 | Misc Articles of base metals  | Insulated (Including Enamelled or Anodised) Wire, Cable (Including Co-Axial Cable) and Other Insulated Electric Conductors, Whether or Not Fitted With Connectors; Optical Fibre Cables, Made Up of Individually Sheathed Fibres, Whether or Not Assembled With Electric Conductors or Fitted With Connectors   |
| 340 | 8545 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Carbon Electrodes, Carbon Brushes, Lamp Carbons, Battery Carbons and Other Articles of Graphite or Other Carbon, With or Without Metal, of A Kind Used For Electrical Purposes  |

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| 341 | 8546 | Glass and Glassware   | Electrical Insulators of Any Material   |
| 342 | 8547 | Ceramics and Allied Products  | Insulating Fittings For Electrical Machines, Appliances or Equipment, Being Fittings Wholly of Insulating Material Apart From Any Minor Components of Metal (For Example, Threaded Sockets) Incorporated During Moulding Solely For The Purposes of Assembly, Other Than Insulators of Heading 8546; Electrical Conduit Tubing and Joints Therefore, of Base Metal Lined With Insulating Material |
| 343 | 8701 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Tractors (Other Than Tractors of Heading 8709)  |
| 344 | 8706 | Auto Components/Parts   | Chassis Fitted With Engines, For The Motor Vehicles of Headings 8701 To 8705  |
| 345 | 8707 | Auto Components/Parts   | Bodies (Including Cabs), For The Motor Vehicles of Headings 8701 To 8705  |
| 346 | 8708 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Parts and Accessories of The Motor Vehicles of Headings 8701 To 8705  |
| 347 | 8709 | AutoComponents/Parts  | Works Trucks, Self-Propelled, Not Fitted With Lifting or Hand ling Equipment, of The Type Used In Factories, Warehouses, Dock Areas or Airports For Short Distance Transport of Goods; Tractors of The Type Used On Railway Station Platforms; Parts of The Foregoing Vehicles  |
| 348 | 8712 | Bicycle & Parts   | Bicycles and Other Cycles (Including Delivery Tricycles), Not Motorised   |
| 349 | 8713 | Bicycle & Parts   | Carriages For Disabled Persons, Whether or Not Motorised or Other wise Mechanically Propelled   |
| 350 | 8714 | Auto Components/Parts   | Parts and Accessories of Vehicles of Headings8711 To 8713   |
| 351 | 8715 | Bicycle & Parts   | Baby Carriages and Parts Thereof  |
| 352 | 8716 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Trailers and Semi-Trailers; Other Vehicles, Not Mechanically Propelled; Parts Thereof   |
| 353 | 9001 | Optical Frames, Lenses, Sunglasses Etc  | Optical Fibres and Optical Fibre Bundles; Optical Fibre Cables Other Than Those of Heading No8544; Sheets and Plates of Polarising Material; Lenses (Including Contact Lenses), Prisms, Mirrors and Other Optical Elements, of Any Material, Unmounted, Other Than Such Elements of Glass Not Optically Worked  |
| 354 | 9002 | Optical Frames, Lenses, Sunglasses Etc  | Lenses, Prisms, Mirrors and Other Optical Elements, of Any Material, Mounted, Being Parts of or Fittings For Instruments or Apparatus, Other Than Such Elements of Glass Not Optically Worked   |
| 355 | 9003 | Optical Frames, Lenses, Sunglasses Etc  | Frames and Mountings For Spectacles, Gogglesor The Like, and Parts Thereof  |
| 356 | 9004 | Optical Frames, Lenses, Sunglasses Etc  | Spectacles, Goggles and The Like, Corrective, Protective or Other   |
| 357 | 9005 | Medical and Scientific Instruments  | Binoculars, Monoculars, Other Optical Telescopes and Mountings Therefore; Other Astronomical Instruments and Mountings Therefore, But Not Including Instruments For Radio-Astronomy   |

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| 358 | 9006 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Photographic (Other Than Cinematographic) Cameras; Photographic Flashlight Apparatus and Flash Bulbs Other Than Discharge Lamps of Heading  |
| 359 | 9007 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Cinematographic Cameras and Projectors Whether or Not Incorporating Sound Recording or Reproducing Apparatus  |
| 360 | 9008 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Image Projectors, Other Than Cinematographic; Photographic (Other Than Cinematographic) Enlargers and Reducers  |
| 361 | 9010 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Apparatus and Equipment For Photographic (Including Cinematographic) Laboratories Not Specified or Included Elsewhere In This Chapter; Negatoscopes; Projection Screens   |
| 362 | 9011 | Medical and Scientific Instruments  | Compound Optical Microscopes, Including Those For Photomicrography, Cinephotomicrography or Micro projection  |
| 363 | 9013 | Medical and Scientific Instruments  | Liquid Crystal Devices Not Constituting Articles Provided For More Specifically In Other Headings; Lasers, Other Than Laser Diodes; Other Optical Appliances and Instruments, Not Specified or Included Else Where In This Chapter  |
| 364 | 9014 | Medical and Scientific Instruments  | Direction Finding Compasses; Other Navigational Instruments and Appliances  |
| 365 | 9015 | Medical and Scientific Instruments  | Surveying (Including Photogrammetrical Surveying), Hydrographic Oceanographic, Hydrological, Meteorological or Geo-Physcial Instruments and Appliances, Excluding Compasses; Rangefinders   |
| 366 | 9017 | Medical and Scientific Instruments  | Drawing, Marking-Out or Mathematical Calculating Instruments (For Example, Drafting Machines, Pantographs, Protractors, Drawing Sets, Slide Rules, Disc Calculators); Instruments For Measuring Length For Use In The Hand (For Example, Measuring Rods and Tapes, Micrometers, Callipers), Not Specified or Included Elsewhere In This Chapter |
| 367 | 9019 | Medical and Scientific Instruments  | Mechano-Therapy Appliances; Massage Apparatus; Psychological Aptitude-Testing Apparatus; Ozone Therapy, Oxygen Therapy, Aerosol Therapy, Artificial Respiration or Other Therapeutic Respiration Apparatus  |
| 368 | 9020 | Medical and Scientific Instruments  | Other Breathing Appliances and Gas Masks, Excluding Protective Masks Having Neither Mechanical Parts Nor Replaceable Filters  |
| 369 | 9023 | Medical and Scientific Instruments  | Instruments, Apparatus and Models, Designed For Demonstrational Purposes (For Example, In Education or Exhibitions), Unsuitable For Other Uses  |
| 370 | 9024 | Medical and Scientific Instruments  | Machines and Appliances For Testing The Hardness, Strength, Compressibility, Eleasticity or Other Mechanical Properties of Materials (For Example, Metals, Wood, Textiles, Paper, Plastics)   |
| 371 | 9025 | Glass and Glassware   | Hydrometers, and Similar Floating Instruments, Thermometers, Pyrometers, Barometers, Hygrometers and Psychrometers, Recording or Not, and Any Combination of These Instruments  |
| 372 | 9026 | Medical and Scientific Instruments  | Instruments and Apparatus For Measuring or Checking The Flow, Level, Pressure or Other Variables of Liquids or Gases (For Example, Flow Meters, Level Gauges, Manometers, Heat Meters), Excluding Instruments and Apparatus of Heading 9014,9015, 9028 or 9032  |

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| 373 | 9028 | Medical and Scientific Instruments  | Gas, Liquid or Electricity Supply or Production Meters, Including Calibrating Meters Therefore   |
| 374 | 9029 | Medical and Scientific Instruments  | Revolution Counters, Production Counters, Taximeters, Milo Meters, Pedometers and The Like; Speed Indicators and Tacho Meters, Other Than Those of Heading 9014 or 9015;Stroboscopes |
| 375 | 9031 | Medical and Scientific Instruments  | Measuring or Checking Instruments, Appliances and Machines, Not Specified or Included Elsewhere In This Chapter; Profile Projectors  |
| 376 | 9033 | Medical and Scientific Instruments  | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter90  |
| 377 | 9101 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Wrist-Watches, Pocket-Watches and Other Watches, Including Stop-Watches, With Case of Precious Metal or of Metal Clad With Precious Metal  |
| 378 | 9102 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Wrist-Watches, Pocket-Watches and Other Watches, Including Stop Watches, Other Than Those of Heading   |
| 379 | 9104 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Instrument Panel Clocks and Clocks of A Similar Type For Vehicles, Aircraft, Spacecraft or Vessels   |
| 380 | 9107 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Time Switches With Clock or Watch Movement or With Synchronous Motor   |
| 381 | 9110 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Complete Watch or Clock Movements, Unassembled or Partly Assembled (Movement Sets); Incomplete Watch or Clock Movements, Assembled; Rough Watch or Clock Movements                   |
| 382 | 9111 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Watch Cases and Parts Thereof  |
| 383 | 9112 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Clock Cases and Cases of A Similar Type For Other Goods of This Chapter, and Parts Thereof   |
| 384 | 9113 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Watch Straps, Watch Band s and Watch Bracelets, and Parts Thereof  |
| 385 | 9114 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Other Clock or Watch Parts   |

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| 386 | 9201 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Pianos, Including Automatic Pianos; Harpsi-Chords and Other Keyboard Stringed Instruments   |
| 387 | 9202 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Other String Musical Instruments (For Example, Guitars, Violins, Harps)   |
| 388 | 9205 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Wind Musical Instruments (For Example, Keyboard Pipe organs, Accordions, Clarinets, Trumpets, Bagpipes) Other Than Fairground organs and Mechanical Street organs   |
| 389 | 9206 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Percussion Musical Instruments (For Example, Drums, Xylophones, Cymbols, Castanets, Maracas)  |
| 390 | 9207 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Musical Instruments, The Sound of Which Is Produced, or Must Be Amplified, Electrically (For Example, organs, Guitars, Accordions)  |
| 391 | 9208 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Musical Boxes, Fairground organs, Mechanical Street organs, Mechanical Singing Birds, Musical Saws and Other Musical Instruments Not Falling Within Any Other Heading of This Chapter; Decoy Calls of All Kinds; Whistles, Call Horns and Other Mouth-Blown Sound Signalling Instruments  |
| 392 | 9209 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Parts (For Example, Mechanisms For Musical Boxes) and Accessories (For Example, Cards, Discs and Rolls For Mechanical Instruments) of Musical Instruments; Metronomes, Tuning Forks and Pitch Pipes of All Kinds  |
| 393 | 9303 | Sports Goods  | Other Firearms and Similar Devices Which Operate By The Firing of An Explosive Charge (For Example, Sporting Shotguns and Rifles, Muzzle-Loading Firearms, Very Pistols and Other Devices Designed To Project Only Signal Flares, Pistols and Revolvers For Firing Blank Ammunition, Captive-Bolt Humane Killers, Line-Throwing Guns) |
| 394 | 9304 | Sports Goods  | Other Arms (For Example, Spring, Air or Gas Guns and Pistols, Truncheons), Excluding Those of Heading 9307  |
| 395 | 9305 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Parts and Accessories of Articles of Headings 9301 To 9304  |
| 396 | 9307 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Swords, Cut Lasses, Bayonets, Lances and Similar Arms and Parts Thereof and Scabbards and Sheaths Thereof   |
| 397 | 9401 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Seats (Other Than Those of Heading 9402), Whether or Not Convertible Into Beds, and Parts Thereof   |

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| 398 | 9402 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Medical, Surgical, Dental or Veterinary Furniture For Example, Operating Tables, Examination Tables, Hospital Beds With Mechanical Fittings, Dentists' Chairs); Barbers' Chairs and Similar Chairs, Having Rotating As Well As Both Reclining and Elevating Movements; Parts of The Foregoing Articles   |
| 399 | 9403 | Handicraft  | Other Furniture and Parts Thereof  |
| 400 | 9404 | Handicraft  | Mattress Supports; Articles of Bedding and Similar Furnishing (For Example, Mattresses, Quilts, Eiderdowns, Cushions, Pouffes and Pillows) Fitted With Springs or Stuffed or Internally Fitted With Any Material or of Cellular Rubber or Plastics, Whether or Not Covered   |
| 401 | 9405 | Industrial Machinery, Electrical and Engineering items, IC Engine, Machine tools, Parts | Lamps and Lighting Fittings Including Searchlights and Spotlights and Parts Thereof, Not Elsewhere Specified or Included; Illuminated Signs, Illuminated Name-Plates and The Like, Having A Permanently Fixed Light Source, and Parts Thereof Not Elsewhere Specified or Included  |
| 402 | 9503 | Toys  | Tricycles, Scooters, Pedal Cars and Similar Wheeled Toys; Dolls' Carriages; Dolls; Other Toys; Reduced-Size ("Scale") Models and Similar Recreational Models, Working or Not; Puzzles of All Kinds.  |
| 403 | 9504 | Sports Goods  | Video Game Consoles and Machines, Articles For Funfair, Table or Parlour Games, Including Pintables, Billiards, Special Tables For Casino Games and Automatic Bowling Alley Equipment  |
| 404 | 9505 | Sports Goods  | Festive, Carnival or Other Entertainment Articles, Including Conjuring Tricks and Novelty Jokes  |
| 405 | 9506 | Sports Goods  | Articles and Equipment For General Physical Exercise, Gymnastics, Athletics, Other Sports (Including Table-Tennis) or Out-Door Games, Not Specified or Included Elsewhere In This Chapter; Swimming Pools and Paddling Pools   |
| 406 | 9507 | Sports Goods  | Fishing Rods, Fish-Hooks and Other Line Fishing Tackle; Fish Landing Nets, Butterfly Nets and Similar Nets; Decoy "Birds" (Other Than Those of Heading 9208 or 9705) and Similar Hunting or Shooting Requisites  |
| 407 | 9508 | Sports Goods  | Roundabouts, Swings, Shooting Galleries and Other Fairground Amusements; Traveling Circuses, Traveling Menageries and Traveling Theatres   |
| 408 | 9601 | Handicraft  | Worked Ivory, Bone, Tortoise-Shell, Horn, Antlers, Coral, Mother-of-Pearl and Other Animal Carving Material, and Articles of These Materials (Including Articles Obtained By Moulding)   |
| 409 | 9602 | Handicraft  | Worked Vegetable or Mineral Carving Material and Articles of These Materials Moulded or Carved Articles of Wax, of Stearin, of Natural Gums or Natural Resins or of Modelling Pastes, and Other Moulded or Carved Articles, Not Elsewhere Specified or Included; Worked, Unhardened Gelatin (Except Gelatin of Heading3503) and Articles of Unhardened Gelatin |
| 410 | 9603 | Handicraft  | Brooms, Brushes (Including Brushes Constituting Parts of Machines, Appliances or Vehicles), Hand -Operated Mechanical Floor Sweepers, Not Motorised, Mops and Feather Dusters; Prepared Knots and Tufts For Broom or Brush Making; Paint Pads and Rollers; Squeegees (Other Than Roller Squeegees)   |
| 411 | 9606 | Handicraft  | Buttons, Press-Fasteners, Snap-Fasteners and Press-Studs, Button Moulds and Other Parts of These Articles; Button Blanks   |
| 412 | 9608 | Paper, Stationary   | Ball Point Pens; Felt Tipped and Other Porous-Tipped Pens and Markers; Fountain Pens; Stylograph Pens and Other Pens; Duplicating Stylos; Propelling or Sliding Pencils; Pen Holders, Pencil Holders and Similar Holders; Parts (Including Caps and Clips) of The Foregoing Articles, Other Than Those of Heading9609  |



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| 413 | 9614 | Handicraft          | Smoking Pipes (Including Pipe Bowls) and Cigar or Cigarette Holders and Parts Thereof  |
| 414 | 9617 | Glass and Glassware | Vacuum Flasks and Other Vacuum Vessels, Complete With Cases; Parts Thereof Other Than Glass Inners   |
| 415 | 9619 | Paper, Stationary   | Sanitary Towels (Pads) and Tampons, Napkins and Napkin Liners For Babies and Similar Articles, of Any Material   |
| 416 | 9701 | Handicraft          | Paintings, Drawings and Pastels, Executed Entirely By Hand , Other Than Drawings of Heading 4906 and Other Than Hand - Painted or Hand -Decorated Manufactured Articles; Collages and Similar Decorative Plaques |