Customs Tariff Act 1995

No. 147, 1995

Compilation No. 86C

Compilation date: 4 July 2022

Includes amendments: Act No. 34, 2023 and Act No. 22, 2024

Registered: 10 August 2023

This compilation is in 7 volumes

Volume 1:	sections 1–22 Schedule 2
Volume 2:	Schedule 3 (Chapters 1–38)
Volume 3:	**Schedule 3 (Chapters 39–59)**
Volume 4:	Schedule 3 (Chapters 60–73)
Volume 5:	Schedule 3 (Chapters 74–97)
Volume 6:	Schedules 4–14
Volume 7:	Endnotes

Each volume has its own contents

This compilation was rectified to take into account a retrospective amendment made by Act No. 22, 2024. The original compilation is available in the replacement history on the Federal Register of Legislation.

Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *Customs Tariff Act 1995* that shows the text of the law as amended and in force on 4 July 2022 (the ***compilation date***).

The notes at the end of this compilation (the ***endnotes***) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

Schedule 3—Classification of goods and general and special rates of duty 1

Section VII—Plastics and articles thereof; rubber and articles thereof 1

Notes. 1

Additional Note. 1

Chapter 39—Plastics and articles thereof 2

Notes. 2

Subheading Notes. 6

Additional Notes. 7

Sub-Chapter I—Primary forms 7

Sub-Chapter II—Waste, parings and scrap; semi-manufactures; articles 12

Chapter 40—Rubber and articles thereof 19

Notes. 19

Section VIII—Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) 29

Chapter 41—Raw hides and skins (other than furskins) and leather 29

Notes. 29

Chapter 42—Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut) 35

Notes. 35

Chapter 43—Furskins and artificial fur; manufactures thereof 41

Notes. 41

Rectified Authorised Version registered 07/05/2024 C2023C00197

Section IX—Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork 44

Chapter 44—Wood and articles of wood; wood charcoal 44

Notes. 44

Subheading Notes. 46

Additional Notes. 46

Chapter 45—Cork and articles of cork 69

Note. 69

Chapter 46—Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork 70

Notes. 70

Section X—Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof 72

Chapter 47—Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard 72

Note. 72

Chapter 48—Paper and paperboard; articles of paper pulp, of paper or of paperboard 75

Notes. 75

Subheading Notes. 79

Additional Notes. 81

Chapter 49—Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans 111

Notes. 111

Section XI—Textiles and textile articles 115

Notes. 115

Subheading Notes. 121

Additional Notes. 124

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 50—Silk 126
Chapter 51—Wool, fine or coarse animal hair; horsehair yarn and woven fabric 127
Note. 127
Chapter 52—Cotton 131
Subheading Note. 131
Chapter 53—Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn 141
Chapter 54—Man-made filaments; strip and the like of man-made textile materials 144
Notes. 144
Chapter 55—Man-made staple fibres 150
Note. 150
Chapter 56—Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof 159
Notes. 159
Chapter 57—Carpets and other textile floor coverings 164
Notes. 164
Additional Notes. 164
Chapter 58—Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery 168
Notes. 168
Additional Note. 169
Chapter 59—Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use 173
Notes. 173

Rectified Authorised Version registered 07/05/2024 C2023C00197

Rectified Authorised Version registered 07/05/2024 C2023C00197

Schedule 3—Classification of goods and general and special rates of duty

Section VII—Plastics and articles thereof; rubber and articles thereof

Notes.

1.- Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2.- Except for the goods of 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Additional Note.

1.- For the purposes of 3926.20.21 and 4015.90.21, “anti-radiation suits, anti-contamination suits, and similar protective garments” means full body, vapour barrier suits for protection against toxic gases, chemicals or thermal hazards.

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 39—Plastics and articles thereof

Notes.

1.- Throughout this Schedule “plastics” means those materials of 3901 to 3914.00.00 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout this Schedule any reference to “plastics” also includes vulcanised fibre. “Plastics”, however, does not apply to materials regarded as textile materials of Section XI.

2.- This Chapter does not cover:

(a) Lubricating preparations of 2710 or 3403;

(b) Waxes of 2712 or 3404;

(c) Separate chemically defined organic compounds (Chapter 29);

(d) Heparin or its salts (3001);

(e) Solutions (other than collodions) consisting of any of the products specified in 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (3208); stamping foils of 3212;

(f) Organic surface-active agents or preparations of 3402;

(g) Run gums or ester gums (3806);

(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (3811);

(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (3819.00.00);

(k) Diagnostic or laboratory reagents on a backing of plastics (3822);

(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

Rectified Authorised Version registered 07/05/2024 C2023C00197

(m) Saddlery or harness (4201.00.00) or trunks, suitcases, handbags or other containers of 4202;
(n) Plaits, wickerwork or other articles of Chapter 46;
(o) Wall coverings of 4814;
(p) Goods of Section XI (textiles and textile articles);
(q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
(r) Imitation jewellery of 7117;
(s) Articles of Section XVI (machines and mechanical or electrical appliances);
(t) Parts of aircraft or vehicles of Section XVII;
(u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
(v) Articles of Chapter 91 (for example, clock or watch cases);
(w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
(x) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
(y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils, and monopods, bipods, tripods and similar articles).

3.- 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
(a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300 °C, after conversion to 101.3 kPa when a reduced-pressure distillation method is used (3901 and 3902);
(b) Resins, not highly polymerised, of the coumarone-indene type (3911);
(c) Other synthetic polymers with an average of at least 5 monomer units;

Rectified Authorised Version registered 07/05/2024 C2023C00197

(d) Silicones (3910.00.00);
(e) Resols (3909) and other prepolymers.

4.- "Copolymers" covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together.

If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5.- Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6.- In 3901 to 3914.00.00, "primary forms" applies only to the following forms:

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.- 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (3901 to 3914.00.00).

8.- For the purposes of 3917, "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases

Rectified Authorised Version registered 07/05/2024 C2023C00197

or liquids (for example, ribbed garden hose, perforated tubes). "Tubes, pipes and hoses" also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9.- For the purposes of 3918, "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10.- In 3920 and 3921, "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11.- 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

(a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 L;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings thereof;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

Rectified Authorised Version registered 07/05/2024 C2023C00197

(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

1.- Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) Where there is a subheading named "Other" in the same series:

(1) The designation in a subheading of a polymer by the prefix "poly" (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

(2) The copolymers named in 3901.30.00, 3901.40.00, 3903.20.00, 3903.30.00 and 3904.30.00 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the subheading named "Other", provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

Rectified Authorised Version registered 07/05/2024 C2023C00197

(b) Where there is no subheading named "Other" in the same series:

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2.- For the purposes of 3920.43.00, "plasticisers" includes secondary plasticisers.

Additional Notes.

1.- In this Chapter, addition products of polyols with isocyanates, whether or not containing unreacted hydroxyl or isocyanate groups, are to be classified within 3909.50.

2.- In 3909.50.10, "polyols" means polyhydroxy compounds containing 2 or more hydroxyl groups per molecule.

Sub-Chapter I—Primary forms

3901	POLYMERS OF ETHYLENE, IN PRIMARY FORMS:	
3901.10.00	-Polyethylene having a specific gravity of less than 0.94	5% CA:Free
3901.20.00	-Polyethylene having a specific gravity of 0.94 or more	5% CA:Free
3901.30.00	-Ethylene-vinyl acetate copolymers	5% CA:Free
3901.40.00	-Ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	5% CA:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

3901.90.00	-Other	5% CA:Free
3902	POLYMERS OF PROPYLENE OR OF OTHER OLEFINS, IN PRIMARY FORMS:	
3902.10.00	-Polypropylene	5%
3902.20.00	-Polyisobutylene	Free
3902.30.00	-Propylene copolymers	5%
3902.90.00	-Other	5%
3903	POLYMERS OF STYRENE, IN PRIMARY FORMS:	
3903.1	-Polystyrene:	
3903.11.00	--Expansible	5%
3903.19.00	--Other	5%
3903.20.00	-Styrene-acrylonitrile (SAN) copolymers	5%
3903.30.00	-Acrylonitrile-butadiene-styrene (ABS) copolymers	5%
3903.90.00	-Other	5%
3904	POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS:	
3904.10.00	-Poly(vinyl chloride), not mixed with any other substances	5%
3904.2	-Other poly(vinyl chloride):	
3904.21.00	--Non-plasticised	5%
3904.22.00	--Plasticised	5%
3904.30.00	-Vinyl chloride-vinyl acetate copolymers	5%
3904.40.00	-Other vinyl chloride copolymers	5%
3904.50.00	-Vinylidene chloride copolymers	5%
3904.6	-Fluoro-polymers:	
3904.61.00	--Polytetrafluoroethylene	5%
3904.69.00	--Other	5%
3904.90.00	-Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

3905	POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS:	
3905.1	-Poly(vinyl acetate):	
3905.12.00	--In aqueous dispersion	5%
3905.19.00	--Other	5%
3905.2	-Vinyl acetate copolymers:	
3905.21.00	--In aqueous dispersion	5%
3905.29.00	--Other	5%
3905.30.00	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%
3905.9	-Other:	
3905.91.00	--Copolymers	5%
3905.99.00	--Other	5%
3906	ACRYLIC POLYMERS IN PRIMARY FORMS:	
3906.10.00	-Poly(methyl methacrylate)	5%
3906.90.00	-Other	5%
3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS:	
3907.10.00	-Polyacetals	5% CA:Free
3907.2	-Other polyethers:	
3907.21.00	--Bis(polyoxyethylene) methylphosphonate	5%
3907.29.00	--Other	5%
3907.30.00	-Epoxide resins	5%
3907.40.00	-Polycarbonates	5% CA:Free
3907.50.00	-Alkyd resins	5%
3907.6	-Poly(ethylene terephthalate):	

Rectified Authorised Version registered 07/05/2024 C2023C00197

3907.61.00	--Having a viscosity number of 78 ml/g or higher	5% CA:Free
3907.69.00	--Other	5% CA:Free
3907.70.00	-Poly(lactic acid)	5%
3907.9	-Other polyesters:	
3907.91.00	--Unsaturated	5%
3907.99	--Other:	
3907.99.10	---Polybutylene terephthalate	5% CA:Free
3907.99.20	---Thermoplastic liquid crystal aromatic polyester copolymers	5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
3907.99.90	---Other	5%
3908	POLYAMIDES IN PRIMARY FORMS:	
3908.10.00	-Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or –6,12	5% CA:Free
3908.90.00	-Other	5% CA:Free
3909	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS:	
3909.10.00	-Urea resins; thiourea resins	5%
3909.20.00	-Melamine resins	5%
3909.3	-Other amino-resins:	
3909.31.00	--Poly(methylene phenyl isocyanate) (crude MDI, polymeric MDI)	5%
3909.39.00	--Other	5%
3909.40.00	-Phenolic resins	5%
3909.50	-Polyurethanes:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

3909.50.10	---Goods, as follows: (a) addition products of polyols, being: (i) polyester polyols; or (ii) polyether polyols, being, or having the essential character of, ethylene oxide or propylene oxide derivatives, reacted with isocyanates, containing unreacted hydroxyl or isocyanate groups and, normally, further reacted through these hydroxyl or isocyanate groups; (b) goods, put up in sets consisting of two or more separate constituents which, when mixed together, form a polyurethane	5%
3909.50.90	---Other	5% CA:Free
3910.00.00	SILICONES IN PRIMARY FORMS	5%
3911	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHIDES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:	
3911.10.00	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%
3911.20.00	-Poly(1,3-phenylene methylphosphonate)	5%
3911.90.00	-Other	5%
3912	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:	
3912.1	-Cellulose acetates:	
3912.11.00	--Non-plasticised	Free
3912.12.00	--Plasticised	Free
3912.20.00	-Cellulose nitrates (including collodions)	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

3912.3	-Cellulose ethers:	
3912.31.00	--Carboxymethylcellulose and its salts	5%
3912.39.00	--Other	5%
3912.90.00	-Other	5%
3913	NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:	
3913.10.00	-Alginic acid, its salts and esters	5%
3913.90.00	-Other	5%
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF 3901 TO 3913, IN PRIMARY FORMS	5%

Sub-Chapter II—Waste, parings and scrap; semi-manufactures; articles

3915	WASTE, PARINGS AND SCRAP, OF PLASTICS:	
3915.10.00	-Of polymers of ethylene	5% CA:Free
3915.20.00	-Of polymers of styrene	5% CA:Free
3915.30.00	-Of polymers of vinyl chloride	5% CA:Free
3915.90	-Of other plastics:	
3915.90.10	---Of plastics, as follows: (a) of polymers of propylene; (b) of polymers of vinyl; (c) of polymers of vinylidene	5% CA:Free
3915.90.90	---Of other plastics	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

3916	MONOFILAMENT OF WHICH ANY CROSS SECTIONAL DIMENSION EXCEEDS 1 mm, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS:	
3916.10.00	-Of polymers of ethylene	5% CA:Free
3916.20.00	-Of polymers of vinyl chloride	5%
3916.90.00	-Of other plastics	5%
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS:	
3917.10.00	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	Free
3917.2	-Tubes, pipes and hoses, rigid:	
3917.21	--Of polymers of ethylene:	
3917.21.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
3917.21.90	---Other	5% CA:Free
3917.22.00	--Of polymers of propylene	5%
3917.23.00	--Of polymers of vinyl chloride	5%
3917.29.00	--Of other plastics	5%
3917.3	-Other tubes, pipes and hoses:	
3917.31	--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:	
3917.31.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
3917.31.90	---Other	5% CA:Free
3917.32	--Other, not reinforced or otherwise combined with other materials, without fittings:	
3917.32.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

3917.32.90	---Other	5% CA:Free
3917.33	--Other, not reinforced or otherwise combined with other materials, with fittings:	
3917.33.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
3917.33.90	---Other	5% CA:Free
3917.39	--Other:	
3917.39.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
3917.39.90	---Other	5% CA:Free
3917.40.00	-Fittings	5% CA:Free
3918	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER:	
3918.10.00	-Of polymers of vinyl chloride	5% CA:Free
3918.90.00	-Of other plastics	5%
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS:	
3919.10.00	-In rolls of a width not exceeding 20 cm	5%
3919.90	-Other:	
3919.90.10	---Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
3919.90.90	---Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS:	
3920.10.00	-Of polymers of ethylene	5% CA:Free
3920.20.00	-Of polymers of propylene	5%
3920.30.00	-Of polymers of styrene	5% CA:Free
3920.4	-Of polymers of vinyl chloride:	
3920.43.00	--Containing by weight not less than 6% of plasticisers	5% CA:Free
3920.49.00	--Other	5% CA:Free
3920.5	-Of acrylic polymers:	
3920.51.00	--Of poly(methyl methacrylate)	5%
3920.59.00	--Other	5%
3920.6	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920.61.00	--Of polycarbonates	5%
3920.62.00	--Of poly(ethylene terephthalate)	5%
3920.63.00	--Of unsaturated polyesters	5%
3920.69.00	--Of other polyesters	5%
3920.7	-Of cellulose or its chemical derivatives:	
3920.71.00	--Of regenerated cellulose	Free
3920.73.00	--Of cellulose acetate	Free
3920.79.00	--Of other cellulose derivatives	Free
3920.9	-Of other plastics:	
3920.91.00	--Of poly(vinyl butyral)	5% CA:Free
3920.92.00	--Of polyamides	5% CA:Free
3920.93.00	--Of amino-resins	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

3920.94.00	--Of phenolic resins	Free
3920.99.00	--Of other plastics	5%
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS:	
3921.1	-Cellular:	
3921.11.00	--Of polymers of styrene	5% CA:Free
3921.12.00	--Of polymers of vinyl chloride	5% CA:Free
3921.13.00	--Of polyurethanes	5% CA:Free
3921.14.00	--Of regenerated cellulose	5%
3921.19.00	--Of other plastics	5%
3921.90	-Other:	
3921.90.10	---Of cellulose or its chemical derivatives, coated, covered or laminated	Free
3921.90.90	---Other	5%
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS:	
3922.10.00	-Baths, shower-baths, sinks and wash-basins	5% CA:Free
3922.20.00	-Lavatory seats and covers	5% CA:Free
3922.90.00	-Other	5% CA:Free
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS:	
3923.10	-Boxes, cases, crates and similar articles:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

3923.10.10	---Boxes, cases, crates and similar articles, of plastic, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks or reticles	5% CA:Free
	From 1 July 2018	2.5% CA:Free
	From 1 July 2019	Free
3923.10.90	---Other	5% CA:Free
3923.2	-Sacks and bags (including cones):	
3923.21.00	--Of polymers of ethylene	5%
3923.29.00	--Of other plastics	5%
3923.30.00	-Carboys, bottles, flasks and similar articles	5% CA:Free
3923.40.00	-Spools, cops, bobbins and similar supports	5% CA:Free
3923.50.00	-Stoppers, lids, caps and other closures	5% CA:Free
3923.90.00	-Other	5% CA:Free
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS:	
3924.10.00	-Tableware and kitchenware	5% CA:Free
3924.90.00	-Other	5% CA:Free
3925	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
3925.10.00	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L	5% CA:Free
3925.20.00	-Doors, windows and their frames and thresholds for doors	5% CA:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

3925.30.00	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	5% CA:Free
3925.90.00	-Other	5% CA:Free
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF 3901 TO 3914.00.00:	
3926.10.00	-Office or school supplies	5% CA:Free
3926.20	-Articles of apparel and clothing accessories (including gloves, mittens and mitts):	
3926.20.10	---Corset busks	5% CA:Free
3926.20.2	---Garments:	
3926.20.21	----Anti-radiation suits, anti-contamination suits, and similar protective garments	5%
3926.20.29	----Other	5%
3926.20.90	---Other	Free
3926.30	-Fittings for furniture, coachwork or the like:	
3926.30.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
3926.30.90	---Other	5% CA:Free
3926.40.00	-Statuettes and other ornamental articles	5% CA:Free
3926.90	-Other:	
3926.90.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
3926.90.90	---Other	5% CA:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 40—Rubber and articles thereof

Notes.

1.- Except where the context otherwise requires, throughout this Schedule "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2.- This Chapter does not cover:
- (a) Goods of Section XI (textiles and textile articles);
- (b) Footwear or parts thereof of Chapter 64;
- (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) Articles of Chapter 90, 92, 94 or 96; or
- (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of 4011 to 4013).

3.- In 4001 to 4003.00.00 and 4005, "primary forms" applies only to the following forms:
- (a) Liquids and pastes (including latex, whether or not prevulcanised, and other dispersions and solutions);
- (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4.- In Note 1 to this Chapter and in 4002, "synthetic rubber" applies to:
- (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being

Rectified Authorised Version registered 07/05/2024 C2023C00197

extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5(B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5.- (A) 4001 and 4002 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

(i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of prevulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in 4001 or 4002, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

Rectified Authorised Version registered 07/05/2024 C2023C00197

(iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6.- For the purposes of 4004.00.00, "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7.- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of 4008.

8.- 4010 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9.- In 4001, 4002, 4003.00.00, 4005 and 4008, "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In 4008 "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:	
4001.10.00	-Natural rubber latex, whether or not prevulcanised	Free
4001.2	-Natural rubber in other forms:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4001.21.00	--Smoked sheets	Free
4001.22.00	--Technically specified natural rubber (TSNR)	Free
4001.29.00	--Other	Free
4001.30.00	-Balata, gutta-percha, guayule, chicle and similar natural gums	Free
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:	
4002.1	-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
4002.11.00	--Latex	5%
4002.19.00	--Other	5%
4002.20.00	-Butadiene rubber (BR)	5%
4002.3	-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002.31.00	--Isobutene-isoprene (butyl) rubber (IIR)	5%
4002.39.00	--Other	5%
4002.4	-Chloroprene (chlorobutadiene) rubber (CR):	
4002.41.00	--Latex	5%
4002.49.00	--Other	5%
4002.5	-Acrylonitrile-butadiene rubber (NBR):	
4002.51.00	--Latex	5%
4002.59.00	--Other	5%
4002.60.00	-Isoprene rubber (IR)	Free
4002.70.00	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%
4002.80.00	-Mixtures of any product of 4001 with any product of this heading	5%
4002.9	-Other:	
4002.91.00	--Latex	5%
4002.99.00	--Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4003.00.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	5%
4004.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	5%
4005	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:	
4005.10.00	-Compounded with carbon black or silica	5% MY:Free
4005.20.00	-Solutions; dispersions other than those of 4005.10.00	5% MY:Free
4005.9	-Other:	
4005.91.00	--Plates, sheets and strip	5% MY:Free
4005.99.00	--Other	5% MY:Free
4006	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER:	
4006.10.00	-“Camel-back” strips for retreading rubber tyres	5%
4006.90.00	-Other	5%
4007.00.00	VULCANISED RUBBER THREAD AND CORD	5%
4008	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER:	
4008.1	-Of cellular rubber:	
4008.11.00	--Plates, sheets and strip	5%
4008.19.00	--Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4008.2	-Of non-cellular rubber:	
4008.21	--Plates, sheets and strip:	
4008.21.10	---Natural rubber sheets produced by adding vulcanising agents directly to fresh field latex before coagulation, containing not less than 90% natural rubber hydrocarbons	Free
4008.21.90	---Other	5%
4008.29.00	--Other	5%
4009	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES):	
4009.1	-Not reinforced or otherwise combined with other materials:	
4009.11	--Without fittings:	
4009.11.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.11.90	---Other	5% CA:Free
4009.12	--With fittings:	
4009.12.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.12.90	---Other	5% CA:Free
4009.2	-Reinforced or otherwise combined only with metal:	
4009.21	--Without fittings:	
4009.21.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.21.90	---Other	5% CA:Free
4009.22	--With fittings:	
4009.22.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4009.22.90	---Other	5% CA:Free
4009.3	-Reinforced or otherwise combined only with textile materials:	
4009.31	--Without fittings:	
4009.31.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.31.90	---Other	5% CA:Free
4009.32	--With fittings:	
4009.32.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.32.90	---Other	5% CA:Free
4009.4	-Reinforced or otherwise combined with other materials:	
4009.41	--Without fittings:	
4009.41.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.41.90	---Other	5% CA:Free
4009.42	--With fittings:	
4009.42.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
4009.42.90	---Other	5% CA:Free
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER:	
4010.1	-Conveyor belts or belting:	
4010.11.00	--Reinforced only with metal	5%
4010.12.00	--Reinforced only with textile materials	5%
4010.19.00	--Other	5%
4010.3	-Transmission belts or belting:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4010.31.00	--Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%
4010.32.00	--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%
4010.33.00	--Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%
4010.34.00	--Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%
4010.35.00	--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%
4010.36.00	--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%
4010.39.00	--Other	5%
4011	NEW PNEUMATIC TYRES, OF RUBBER:	
4011.10.00	-Of a kind used on motor cars (including station wagons and racing cars)	5%
4011.20.00	-Of a kind used on buses or lorries	5%
4011.30.00	-Of a kind used on aircraft	Free
4011.40.00	-Of a kind used on motorcycles	Free
4011.50.00	-Of a kind used on bicycles	Free
4011.70.00	-Of a kind used on agricultural or forestry vehicles and machines	5%
4011.80.00	-Of a kind used on construction, mining or industrial handling vehicles and machines	5%
4011.90.00	-Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4012	RETREADED OR USED PNEUMATIC TYRES OF RUBBER; SOLID OR CUSHION TYRES, TYRE TREADS AND TYRE FLAPS, OF RUBBER:	
4012.1	-Retreaded tyres:	
4012.11.00	--Of a kind used on motor cars (including station wagons and racing cars)	5%
4012.12.00	--Of a kind used on buses or lorries	5%
4012.13.00	--Of a kind used on aircraft	5%
4012.19.00	--Other	5%
4012.20.00	-Used pneumatic tyres	5%
4012.90.00	-Other	5%
4013	INNER TUBES, OF RUBBER:	
4013.10.00	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	5%
4013.20.00	-Of a kind used on bicycles	Free
4013.90.00	-Other	5%
4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT FITTINGS OF HARD RUBBER:	
4014.10.00	-Sheath contraceptives	Free
4014.90.00	-Other	5%
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITTS), FOR ALL PURPOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER:	
4015.1	-Gloves, mittens and mitts:	
4015.12.00	--Of a kind used for medical, surgical, dental or veterinary purposes	5%
4015.19	--Other:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4015.19.10	---Mittens and mitts, specially designed for use in sports	5%
4015.19.90	---Other	5%
4015.90	-Other:	
4015.90.10	---Diving dress, wetsuits, and similar garments	5%
4015.90.2	---Garments, NSA, other than: (a) aprons of a kind used for X-ray protection; or (b) pilches:	
4015.90.21	----Anti-radiation suits, anti-contamination suits, and similar protective garments	5%
4015.90.29	----Other	5%
4015.90.90	---Other	Free
4016	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER:	
4016.10.00	-Of cellular rubber	5%
4016.9	-Other:	
4016.91.00	--Floor coverings and mats	5%
4016.92.00	--Erasers	5%
4016.93.00	--Gaskets, washers and other seals	5%
4016.94.00	--Boat or dock fenders, whether or not inflatable	5%
4016.95.00	--Other inflatable articles	5%
4016.99.00	--Other	5%
4017.00.00	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

Section VIII—Raw hides and skins, leather, furskins and articles thereof; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

Chapter 41—Raw hides and skins (other than furskins) and leather

Notes.

1.- This Chapter does not cover:

(a) Parings or similar waste, of raw hides or skins (0511);

(b) Birdskins or parts of birdskins, with their feathers or down, of 0505 or 6701.00.00; or

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

2.-

(A) 4104 to 4106 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (4101 to 4103, as the case may be).

Rectified Authorised Version registered 07/05/2024 C2023C00197

(B) For the purposes of 4104 to 4106, "crust" includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3.- Throughout this Schedule "composition leather" means only substances of the kind referred to in 4115.

4101	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT:	
4101.20.00	-Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	Free
4101.50.00	-Whole hides and skins, of a weight exceeding 16 kg	Free
4101.90.00	-Other, including butts, bends and bellies	Free
4102	RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(c) TO THIS CHAPTER:	
4102.10.00	-With wool on	Free
4102.2	-Without wool on:	
4102.21.00	--Pickled	Free
4102.29.00	--Other	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4103	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(b) OR 1(c) TO THIS CHAPTER:	
4103.20	-Of reptiles:	
4103.20.10	---Goods which have undergone a tanning (including pre-tanning) process which is reversible other than vegetable pre-tanning	5%
4103.20.90	---Other	Free
4103.30	-Of swine:	
4103.30.10	---Goods without hair on, which have undergone a tanning (including pre-tanning) process which is reversible	5%
4103.30.90	---Other	Free
4103.90	-Other:	
4103.90.20	---Of goats or kids	Free
4103.90.30	---Of camels (including dromedaries)	Free
4103.90.9	---Other:	
4103.90.91	----Goods without hair on, which have undergone a tanning (including pre-tanning) process which is reversible	5%
4103.90.99	----Other	Free
4104	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:	
4104.1	-In the wet state (including wet-blue):	
4104.11	--Full grains, unsplit; grain splits:	
4104.11.10	---Pre-tanned	Free
4104.11.90	---Other	5%
4104.19	--Other:	
4104.19.10	---Pre-tanned	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4104.19.90	---Other	5%
4104.4	-In the dry state (crust):	
4104.41.00	--Full grains, unsplit; grain splits	5%
4104.49.00	--Other	5%
4105	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:	
4105.10	-In the wet state (including wet-blue):	
4105.10.10	---Pre-tanned	Free
4105.10.90	---Other	5%
4105.30.00	-In the dry state (crust)	5%
4106	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:	
4106.2	-Of goats or kids:	
4106.21	--In the wet state (including wet-blue):	
4106.21.10	---Pre-tanned	Free
4106.21.90	---Other	5%
4106.22.00	--In the dry state (crust)	5%
4106.3	-Of swine:	
4106.31.00	--In the wet state (including wet-blue)	5%
4106.32.00	--In the dry state (crust)	5%
4106.40	-Of reptiles:	
4106.40.10	---Vegetable pre-tanned	Free
4106.40.90	---Other	5%
4106.9	-Other:	
4106.91.00	--In the wet state (including wet-blue)	5%
4106.92.00	--In the dry state (crust)	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4107	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF 4114:	
4107.1	-Whole hides and skins:	
4107.11.00	--Full grains, unsplit	5%
4107.12.00	--Grain splits	5%
4107.19.00	--Other	5%
4107.9	-Other, including sides:	
4107.91.00	--Full grains, unsplit	5%
4107.92.00	--Grain splits	5%
4107.99.00	--Other	5%
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF 4114	5%
4113	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF 4114:	
4113.10.00	-Of goats or kids	5%
4113.20.00	-Of swine	5%
4113.30.00	-Of reptiles	5%
4113.90.00	-Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4114	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER:	
4114.10.00	-Chamois (including combination chamois) leather	5%
4114.20.00	-Patent leather and patent laminated leather; metallised leather	5%
4115	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER AND FLOUR:	
4115.10.00	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%
4115.20.00	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 42—Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

Notes.

1.- For the purposes of this Chapter, “leather” includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.

2.- This Chapter does not cover:

(a) Sterile surgical catgut or similar sterile suture materials (3006);

(b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (4303 or 4304);

(c) Made up articles of netting (5608);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65;

(f) Whips, riding-crops or other articles of 6602.00.00;

(g) Cuff-links, bracelets or other imitation jewellery (7117);

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

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

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

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

Rectified Authorised Version registered 07/05/2024 C2023C00197

(m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of 9606.

3.- (A) In addition to the provisions of Note 2 above, 4202 does not cover:

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (3923);

(b) Articles of plaiting materials (4602).

(B) Articles of 4202 and 4203 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4.- For the purposes of 4203, “articles of apparel and clothing accessories” applies, *inter alia*, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (9113).

4201.00.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4202	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, HANDBAGS, 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:	
4202.1	-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:	
4202.11	--With outer surface of leather or of composition leather:	
4202.11.10	---Brief-cases, portfolios and the like	5%
4202.11.90	---Other	5% DCS:4% DCT:5%
4202.12	--With outer surface of plastics or of textile materials:	
4202.12.10	---Goods, as follows: (a) attache or executive-cases; (b) brief-cases, portfolios and the like; (c) suit-cases; (d) trunks	5%
4202.12.90	---Other	5% DCS:4% DCT:5%
4202.19.00	--Other	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4202.2	-Handbags, whether or not with shoulder strap, including those without handle:	
4202.21.00	--With outer surface of leather or of composition leather	5%
4202.22.00	--With outer surface of sheeting of plastics or of textile materials	5%
4202.29.00	--Other	Free
4202.3	-Articles of a kind normally carried in the pocket or in the handbag:	
4202.31	--With outer surface of leather or of composition leather:	
4202.31.10	---Goods, as follows: (a) billfolds; (b) coin purses; (c) key containers; (d) smoking requisites; (e) spectacle cases; (f) wallets and wallet-purses	5%
4202.31.90	---Other	5% DCS:4% DCT:5%
4202.32	--With outer surface of sheeting of plastics or of textile materials:	
4202.32.10	---Goods, as follows: (a) billfolds; (b) coin purses; (c) key containers; (d) smoking requisites; (e) spectacle cases; (f) wallets and wallet-purses	5%
4202.32.90	---Other	Free
4202.39.00	--Other	Free
4202.9	-Other:	
4202.91	--With outer surface of leather or of composition leather:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4202.91.10	---Goods, as follows: (a) golf bags; (b) gun, revolver and pistol cases and covers; (c) pen and pencil cases	5%
4202.91.90	---Other	5% DCS:4% DCT:5%
4202.92	--With outer surface of sheeting of plastics or of textile materials:	
4202.92.10	---Goods, as follows: (a) golf bags; (b) gun, revolver and pistol cases and covers; (c) pen and pencil cases	5%
4202.92.90	---Other	5% DCS:4% DCT:5%
4202.99.00	--Other	5% DCS:4% DCT:5%
4203	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER:	
4203.10.00	-Articles of apparel	5%
4203.2	-Gloves, mittens and mitts:	
4203.21	--Specially designed for use in sports:	
4203.21.10	---Mittens and mitts, of leather and furskin or of leather and artificial fur	5%
4203.21.90	---Other	Free
4203.29	--Other:	
4203.29.10	---Mittens and mitts, of leather and furskin or of leather and artificial fur	5%
4203.29.90	---Other	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4203.30.00	-Belts and bandoliers	5%
4203.40	-Other clothing accessories:	
4203.40.10	---Wrist straps	5% CA:Free
4203.40.90	---Other	5%
4205	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER:	
4205.00.10	---Parts of coats, jackets, and the like	5%
4205.00.20	---Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	5%
4205.00.90	---Other	5%
4206.00.00	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 43—Furskins and artificial fur; manufactures thereof

Notes.

1.- Throughout this Schedule references to "furskins", other than to raw furskins of 4301, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.

2.- This Chapter does not cover:

(a) Birdskins or parts of birdskins, with their feathers or down (0505 or 6701.00.00);

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

(c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (4203);

(d) Articles of Chapter 64;

(e) Headgear or parts thereof of Chapter 65; or

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

3.- 4303 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

4.- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in 4303 or 4304 as the case may be.

5.- Throughout this Schedule "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include

Rectified Authorised Version registered 07/05/2024 C2023C00197

	imitation furskins obtained by weaving or knitting (generally, 5801 or 6001).	
4301	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF 4101, 4102 OR 4103:	
4301.10.00	-Of mink, whole, with or without head, tail or paws	Free
4301.30.00	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	Free
4301.60.00	-Of fox, whole, with or without head, tail or paws	Free
4301.80.00	-Other furskins, whole, with or without head, tail or paws	Free
4301.90.00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	Free
4302	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF 4303:	
4302.1	-Whole skins, with or without head, tail or paws, not assembled:	
4302.11.00	--Of mink	5% DCS:4% DCT:5%
4302.19	--Other:	
4302.19.10	---Of rabbit or hare	5% DCS:4% DCT:5%
4302.19.90	---Other	5%
4302.20.00	-Heads, tails, paws and other pieces or cuttings, not assembled	5%
4302.30.00	-Whole skins and pieces or cuttings thereof, assembled	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4303	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN:	
4303.10.00	-Articles of apparel and clothing accessories	5%
4303.90.00	-Other	5%
4304	ARTIFICIAL FUR AND ARTICLES THEREOF:	
4304.00.10	---Articles partly or wholly made up	5%
4304.00.90	---Other	5% DCS:4% DCT:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

Section IX—Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Chapter 44—Wood and articles of wood; wood charcoal

Notes.

1.- This Chapter does not cover:

(a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (1211);

(b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (1401);

(c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (1404);

(d) Activated charcoal (3802);

(e) Articles of 4202;

(f) Goods of Chapter 46;

(g) Footwear or parts thereof of Chapter 64;

(h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

(ij) Goods of 6808.00.00;

(k) Imitation jewellery of 7117;

(l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);

Rectified Authorised Version registered 07/05/2024 C2023C00197

(m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
(n) Parts of firearms (9305);
(o) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
(p) Articles of Chapter 95 (for example, toys, games, sports requisites);
(q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of 9603; or
(r) Articles of Chapter 97 (for example, works of art).

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

3.- 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4.- Products of 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5.- 4417.00.00 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

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

Rectified Authorised Version registered 07/05/2024 C2023C00197

Subheading Notes.

1.- For the purposes of 4401.31.00, "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2.- For the purposes of 4401.32.00, "wood briquettes" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture making or other wood transformation activities, which have been agglomerated either directly by compression or by addition of a binder in a proportion not exceeding 3% by weight. Such briquettes are in the form of cubiform, polyhedral or cylindrical units with the minimum cross-sectional dimension greater than 25 mm.

3.- For the purposes of 4407.13, "S-P-F" refers to wood sourced from mixed stands of spruce, pine and fir where the proportion of each species varies and is unknown.

4.- For the purposes of 4407.14, "Hem-fir" refers to wood sourced from mixed stands of Western hemlock and fir where the proportion of each species varies and is unknown.

Additional Notes.

1.- For the purposes of 4403.4, 4407.2, 4408.3, 4409.22.00, 4412.31.00, 4412.41, 4412.51, 4412.91, 4414.10.00, 4418.11.00, 4418.21.00, 4419.20.00 and 4420.11.00, "tropical wood" means one of the following types of wood:

Abarco, Abura, Acacia, Acajou d'Afrique, Adjouaba, Afina, Afrormosia, Aielé, Aiéouéko, Akak, Ako, Akossika, Alan, Alep, Almácigo, Almendrillo, Alumbi, Amapa, Amapola, Amberoi, Amourette, Andira, Andiroba, Andoung, Angelim, Angelim rajado,

Rectified Authorised Version registered 07/05/2024 C2023C00197

Angelim vermelho, Angueuk, Aniégré (Aningré), Apobeaou, Araribà, Arisauro, Aromata, Assacù, Assas, Avodiré, Awoura, Ayous (Obéché), Azobé, Balata pomme, Balau red, Balau yellow, Balsa, Balsamo, Banga-wanga, Baromalli, Basralocus, Batai, Batibatra, Benuang, Bété (Mansonia), Bilinga, Billian, Bintangor, Bitis, Bodioa, Bois rose femelle, Bomanga, Bossé clair, Bossé foncé, Botong, Breu-sucuruba, Bubinga, Burada, Burmese Ebony, Burmese Rosewood, Busehi, Cabreùva, Cachimbo, Cambara (Jaboty), Canalete, Canelo, Canelón, Capomo, Caracoli, Castanheiro Para, Castanopsis, Catiguà, Cativo, Cedro, Cedroi, Celtis d'Afrique (Diania, Ohia), Cerejeira, Champak, Checham, Chengal, Chicha/Xixa, Cocobolo, Comino Crespo, Congotali, Copaiba, Cordia d'Afrique, Coula, Crabwood d'Afrique, Cristobal granadillo, Cumaru, Cupiuba, Curupay, Dabéma, Dibétou, Difou, Divida, Djohar, Douka (Makoré), Doussié, Drago, Duabanga, Dukali, Durian, Ebène d'Afrique (Ebène Madagascar), Ebène noire d'Asie, Ebène veinée d'Asie, Ebiara, Ekaba, Ekoune, Emien, Essessang, Essia, Essoula, Etimoé, Eveuss, Evino, Eyek, Eyong, Eyoum, Faro, Faveira, Faveira Amargosa, Fijian Sterculia, Framiré, Formigueiro, Freijo, Fuma (Fromager), Gaiac, Galacwood, Gale Silverballi, Gavilan, Gavilán Blanco, Geronggang, Gerutu, Gheombi, Goiabao, Gombé, Greenheart, Grenadille d'Afrique, Grigri, Guágara, Guariuba, Haiari, Haldu, Hard Alstonia (Pulaï), Hevea, Higuerilla, Huruasa, Iatandza, Ibirà Pytâ, Idewa, Igaganga, Ilomba, Imbuia, Inga, Ingyin, Inyak, Ipé, Iroko, Itaùba, Izombé, Jacareuba, Jatoba, Jelutong, Jequitiba, Jito, Jongkong, Jorori, Jùraco, Kabok, Kadam, Kanda (Kanda brun, Kanda rose), Kapokier, Kapur, Karité, Kasai, Kaudamu, Kedondong, Kekatong, Kékélé, Kelat, Keledang (Terap), Kembang semangkok, Kempas, Keranji, Keriti Silverballi, Keruing, Kiasose, Kibakoko, Kikenzi, Kokko, Kondroti, Kosipo, Kotibé, Koto, Kulim, Kumbi, Kungkur, Kurokaï, Landa, Lati, Laurel (Indian), Limba, Limbali, Limonaballi, Loliondo, Longhi, Lotofa, Louro vermelho, Lupuna, Lusambya, Maçaran-duba, Machang, Machiche, Mafu, Mafumati, Mahogany, Malagangai, Malas, Manbodé, Mandio-queira, Manil, Manil Montagne, Marupa, Mata-Mata, Mata Ulat, Mecrussé, Medang, Melunak, Mempening, Mengkulang, Mepepe, Meransi, Meranti (Dark red), Meranti

Rectified Authorised Version registered 07/05/2024 C2023C00197

(Light red), Meranti (White), Meranti (Yellow), Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Messassa, Metondo, Mirindiba-Doce, Mjombo, Moabi, Moambé jaune, Molave, Momoqui, Monghinza, Mopaani, Mopé, Mora, Moral, Morototo, Movingui, Mtambara, Mtandarusi, Mubala, Mueri, Mugaita, Mugonha, Muhimbi, Mühühü, Muira-piranga, Muiratinga, Mukarati, Mukulungu, Muninga, Muniridan, Musharagi, Musine, Mussibi (Mutenyé), Mutaco, Mutondo, Muziga, N'téné, Naga, Nargusta, Nganga, Niangon, Nieuk, Niové, Nyatoh, Obéro, Odzikouna, Okan, Okoué, Okoumé, Olon, Olonvogo, Onzabili, Orey, Osanga, Ossimiale, Ossoko, Ovengkol, Ovoga, Ozigo, Ozouga, Paco, Padauk Amboyna, Padouk d'Afrique, Paldao, Palissandre d'Asie, Palissandre de Guatemala, Palissandre de Madagascar, Palissandre de Rose, Palissandre de Santos, Palissandre Honduras, Palissandre Panama, Palissandre Para, Palissandre Rio, Panacoco, Pao rosa, Parapara, Parcouri, Pashaco, Pau amarelo, Pau marfim (Peroba rosa), Pau mulato, Pau rosapau, Pau Roxo, Penaga, Pernambouc, Peruvian Pepper, Pillarwood, Pilon, Piquia, Platano, Pombeira, Primavera, Punah, Pyinkado, Quaruba, Ramin, Rengas, Resak, Rikio, Rosawa, Rose of the Mountain, Sabicu, Saboarana, Safukala, Sal, Sali, Sandalwood, Sapelli, Sapucaia, Saqui-Saqui, Satin Ceylan, Sepetir, Seraya (white) (White Lauan), Sesendok, Simpoh, Sipo, Slangehout, Sobu, Sougué, Sucupira, Sumauma, Suren, Suya, Tali, Tamboti, Tani, Tanimbuca, Tapiá, Tasua, Tatajuba, Tauari, Tchitola, Teak, Tembusu, Tento, Terminalia (brown), Terminalia (yellow), Thinwin, Tiama, Timbo, Tipa, Tola (Oduma), Toubaouaté, Trebol, Tsanya, Tualang, Umgusi, Umiri, Urunday, Vene, Vésàmbata, Virola, Wacapou, Walaba, Wamara, Wamba, Wengé, Xoan, Yemane, Yungu, Zingana.

2.- For the purposes of 4407.29.92, 4408.10.13, 4408.39.1, 4408.39.13, 4408.90.13, 4412.10.21, 4412.10.30, 4412.41.10, 4412.51.10 and 4412.91.10, "tropical wood" means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aniégré (Aningré), Avodiré, Ayous (Obéché), Azobé, Balau red,

Rectified Authorised Version registered 07/05/2024 C2023C00197

	Balau yellow, Balsa, Bété (Mansonia), Bossé clair, Bossé foncé, Cambara (Jaboty), Cativo, Cedro, Dabéma, Dibétou, Doussié, Douka (Makoré), Framiré, Freijo, Fuma (Fromager), Geronggang, Hard Alstonia (Pulaï), Ilomba, Imbuia, Ipé, Iroko, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Limba, Louro vermelho, Maçaran-duba, Mahogany, Mandio-queira, Mengkulang, Meranti (Dark red), Meranti (Light red), Meranti (White), Meranti (Yellow), Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk Amboyna, Paldao, Palissandre de Guatemala, Palissandre de Rose, Palissandre Para, Palissandre Rio, Pau amarelo, Pau marfim (Peroba rosa), Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Seraya (white) (White Lauan), Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola (Oduma), Virola.	
4401	FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS:	
4401.1	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms:	
4401.11.00	--Coniferous	Free
4401.12.00	--Non-coniferous	Free
4401.2	-Wood in chips or particles:	
4401.21.00	--Coniferous	5% DCS:Free
4401.22.00	--Non-coniferous	5% DCS:Free
4401.3	-Sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms:	
4401.31.00	--Wood pellets	Free
4401.32.00	--Wood briquettes	Free
4401.39.00	--Other	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4401.4	-Sawdust and wood waste and scrap, not agglomerated:	
4401.41.00	--Sawdust	Free
4401.49.00	--Other	Free
4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED:	
4402.10.00	-Of bamboo	Free
4402.20.00	-Of shell or nut	Free
4402.90.00	-Other	Free
4403	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED:	
4403.1	-Treated with paint, stains, creosote or other preservatives:	
4403.11.00	--Coniferous	Free
4403.12.00	--Non-coniferous	Free
4403.2	-Other, coniferous:	
4403.21.00	--Of pine (*Pinus spp*.), of which the smallest cross-sectional dimension is 15 cm or more	Free
4403.22.00	--Of pine (*Pinus spp*.), other	Free
4403.23.00	--Of fir (*Abies spp*.) and spruce (*Picea spp*.), of which the smallest cross-sectional dimension is 15 cm or more	Free
4403.24.00	--Of fir (*Abies spp*.) and spruce (*Picea spp*.), other	Free
4403.25.00	--Other, of which the smallest cross-sectional dimension is 15 cm or more	Free
4403.26.00	--Other	Free
4403.4	-Other, of tropical wood:	
4403.41.00	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	Free
4403.42.00	--Teak	Free
4403.49.00	--Other	Free
4403.9	-Other:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4403.91.00	--Of oak (*Quercus spp.*)	Free
4403.93.00	--Of beech (*Fagus spp*.), of which the smallest cross-sectional dimension is 15 cm or more	Free
4403.94.00	--Of beech (*Fagus spp*.), other	Free
4403.95.00	--Of birch (*Betula spp*.), of which the smallest cross-sectional dimension is 15 cm or more	Free
4403.96.00	--Of birch (*Betula spp*.), other	Free
4403.97.00	--Of poplar and aspen (*Populus spp*.)	Free
4403.98.00	--Of eucalyptus (*Eucalyptus spp*.)	Free
4403.99.00	--Other	Free
4404	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING-STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE:	
4404.10.00	-Coniferous	5% DCS:Free
4404.20.00	-Non-coniferous	5% DCS:Free
4405.00.00	WOOD WOOL; WOOD FLOUR	Free
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD:	
4406.1	-Not impregnated:	
4406.11.00	--Coniferous	5% DCS:Free
4406.12.00	--Non-coniferous	5% DCS:Free
4406.9	-Other:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4406.91.00	--Coniferous	5% DCS:Free
4406.92.00	--Non-coniferous	5% DCS:Free
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 mm:	
4407.1	-Coniferous:	
4407.11	--Of pine (*Pinus spp*.):	
4407.11.10	---Planed or sanded	5% DCS:4% CA:4% DCT:5%
4407.11.9	---Other:	
4407.11.91	----Wood that: (a) is cut to size for making staves; or (b) has a cross-sectional area of 450 cm^2 or greater	Free
4407.11.99	----Other	5% DCS:Free CA:4%
4407.12	--Of fir (*Abies spp*.) and spruce (*Picea spp*.):	
4407.12.10	---Planed or sanded	5% DCS:4% CA:4% DCT:5%
4407.12.9	---Other:	
4407.12.91	----Wood that: (a) is cut to size for making staves; or (b) has a cross-sectional area of 450 cm^2 or greater	Free
4407.12.99	----Other	5% DCS:Free CA:4%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4407.13	--Of S-P-F (spruce (*Picea spp.*), pine (*Pinus spp.*) and fir (*Abies spp.*)):	
4407.13.10	---Planed or sanded	5% DCS:4% CA:4% DCT:5%
4407.13.9	---Other:	
4407.13.91	----Wood that: (a) is cut to size for making staves; or (b) has a cross-sectional area of 450 cm2 or greater	Free
4407.13.99	----Other	5% DCS:Free CA:4%
4407.14	--Of Hem-fir (Western hemlock (*Tsuga heterophylla*) and fir (*Abies spp.*)):	
4407.14.10	---Planed or sanded	5% DCS:4% CA:4% DCT:5%
4407.14.9	---Other:	
4407.14.91	----Wood that: (a) is cut to size for making staves; or (b) has a cross-sectional area of 450 cm2 or greater	Free
4407.14.99	----Other	5% DCS:Free CA:4%
4407.19	--Other:	
4407.19.10	---Planed or sanded	5% DCS:4% CA:4% DCT:5%
4407.19.9	---Other:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4407.19.91	----Wood that: (a) is redwood (*Sequoia sempervirens*); or (b) is western red cedar (*Thuja plicata*); or (c) is cut to size for making staves; or (d) has a cross-sectional area of 450 cm^2 or greater	Free
4407.19.99	----Other	5% DCS:Free CA:4%
4407.2	-Of tropical wood:	
4407.21.00	--Mahogany (*Swietenia spp*.)	Free
4407.22.00	--Virola, Imbuia and Balsa	Free
4407.23	--Teak:	
4407.23.10	---Planed or sanded	5% DCS:4% DCT:5%
4407.23.90	---Other	Free
4407.25	--Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
4407.25.10	---Planed or sanded	5% DCS:4% DCT:5%
4407.25.90	---Other	5% DCS:Free
4407.26.00	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	Free
4407.27	--Sapelli:	
4407.27.10	---Planed or sanded	5% DCS:4% DCT:5%
4407.27.90	---Other	Free
4407.28	--Iroko:	
4407.28.10	---Planed or sanded	5% DCS:4% DCT:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4407.28.90	---Other	Free
4407.29	--Other:	
4407.29.10	---Planed or sanded	5% DCS:4% DCT:5%
4407.29.9	---Other:	
4407.29.91	----Mandio-queira, Pau amarelo, Quaruba and Tauari	5% DCS:Free
4407.29.92	----Tropical wood specified in Additional Note 2 to this Chapter, other than goods of 4407.21.00, 4407.22.00, 4407.25, 4407.26.00, 4407.27, 4407.28 or 4407.29.91	Free
4407.29.93	----Other	5% DCS:Free
4407.9	-Other:	
4407.91	--Of oak (*Quercus spp.*):	
4407.91.10	---Planed or sanded	5% DCS:4% DCT:5%
4407.91.90	---Other	5% DCS:Free
4407.92.00	--Of beech (*Fagus spp.*)	Free
4407.93	--Of maple (*Acer spp.*):	
4407.93.10	---Planed or sanded	5% DCS:4% DCT:5%
4407.93.90	---Other	5% DCS:Free
4407.94	--Of cherry (*Prunus spp.*):	
4407.94.10	---Planed or sanded	5% DCS:4% DCT:5%
4407.94.90	---Other	5% DCS:Free
4407.95	--Of ash (*Fraxinus spp.*):	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4407.95.10	---Planed or sanded	5% DCS:4% DCT:5%
4407.95.90	---Other	5% DCS:Free
4407.96.00	--Of birch (*Betula spp*.)	5% DCS:Free
4407.97.00	--Of poplar and aspen (*Populus spp*.)	5% DCS:Free
4407.99	--Other:	
4407.99.10	---Planed or sanded	5% DCS:4% DCT:5%
4407.99.9	---Other:	
4407.99.91	----Ebony (*Diospyros spp.*)	Free
4407.99.99	----Other	5% DCS:Free
4408	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END-JOINTED, OF A THICKNESS NOT EXCEEDING 6 mm:	
4408.10	-Coniferous:	
4408.10.1	---Sheets for veneering obtained by slicing laminated wood:	
4408.10.11	----In the form of plywood	5%
4408.10.12	----Other, with at least one outer ply of non-coniferous wood, other than Mandio-queira, Pau amarelo, Quaruba or Tauari	5% DCS:4% DCT:5%
4408.10.13	----Other, with at least one ply of tropical wood specified in Additional Note 2 to this Chapter, other than Mandio-queira, Pau amarelo, Quaruba or Tauari	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4408.10.19	----Other	5% DCS:4% DCT:5%
4408.10.90	---Other	5% DCS:Free
4408.3	-Of tropical wood:	
4408.31	--Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
4408.31.1	---Sheets for veneering obtained by slicing laminated wood, with at least one ply of Dark Red Meranti, Light Red Meranti or Meranti Bakau:	
4408.31.11	----In the form of plywood	5%
4408.31.12	----Other, with at least one outer ply of non-coniferous wood, including Dark Red Meranti, Light Red Meranti or Meranti Bakau	5% DCS:4% DCT:5%
4408.31.19	----Other, containing at least one ply of Dark Red Meranti, Light Red Meranti or Meranti Bakau	Free
4408.31.90	---Other	5% DCS:Free
4408.39	--Other:	
4408.39.1	---Sheets for veneering obtained by slicing laminated wood, with at least one ply of tropical wood specified in Additional Note 2 to this Chapter:	
4408.39.11	----In the form of plywood	5%
4408.39.12	----Other, with at least one outer ply of non-coniferous wood specified in Additional Note 2 to this Chapter, including Mandio-queira, Pau amarelo, Quaruba or Tauari	5% DCS:4% DCT:5%
4408.39.13	----Other, with at least one ply of tropical wood specified in Additional Note 2 to this Chapter, other than Mandio-queira, Pau amarelo, Quaruba or Tauari	Free
4408.39.19	----Other	5% DCS:4% DCT:5%
4408.39.90	---Other	5% DCS:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4408.90	-Other:	
4408.90.1	---Sheets for veneering obtained by slicing laminated wood:	
4408.90.11	----In the form of plywood	5%
4408.90.12	----Other, with at least one outer ply of non-coniferous wood, other than Mandio-queira, Pau amarelo, Quaruba or Tauari, and containing at least one layer of particle board	5%
4408.90.13	----Other, with at least one ply of tropical wood specified in Additional Note 2 to this Chapter, other than Mandio-queira, Pau amarelo, Quaruba or Tauari, and containing at least one layer of particle board	5%
4408.90.14	----Other, containing at least one layer of particle board	Free
4408.90.19	----Other	5% DCS:4% DCT:5%
4408.90.90	---Other	5% DCS:Free
4409	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR END-JOINTED:	
4409.10.00	-Coniferous	5% DCS:4% CA:4% DCT:5%
4409.20	-Non-coniferous:	
4409.21.00	--Of bamboo	5% DCS:4% DCT:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4409.22.00	--Of tropical wood	5% DCS:4% DCT:5%
4409.29.00	--Other	5% DCS:4% DCT:5%
4410	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES:	
4410.1	-Of wood:	
4410.11.00	--Particle board	5%
4410.12.00	--Oriented strand board (OSB)	5%
4410.19.00	--Other	5%
4410.90.00	-Other	5%
4411	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES:	
4411.1	-Medium density fibreboard (MDF):	
4411.12	--Of a thickness not exceeding 5 mm:	
4411.12.10	---Of a density exceeding 0.8 g/cm^3	5%
4411.12.90	---Other	5% DCS:4% DCT:5%
4411.13	--Of a thickness exceeding 5 mm but not exceeding 9 mm:	
4411.13.10	---Of a density exceeding 0.8 g/cm^3	5%
4411.13.90	---Other	5% DCS:4% DCT:5%
4411.14	--Of a thickness exceeding 9 mm:	
4411.14.10	---Of a density exceeding 0.8 g/cm^3	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4411.14.90	---Other	5% DCS:4% DCT:5%
4411.9	-Other:	
4411.92.00	--Of a density exceeding 0.8 g/cm^3	5%
4411.93.00	--Of a density exceeding 0.5 g/cm^3 but not exceeding 0.8 g/cm^3	5% DCS:4% DCT:5%
4411.94.00	--Of a density not exceeding 0.5 g/cm^3	5% DCS:4% DCT:5%
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD:	
4412.10	-Of bamboo:	
4412.10.10	---Plywood	5%
4412.10.2	---Containing at least one layer of particle board:	
4412.10.21	----Goods, as follows: (a) with at least one outer ply of non-coniferous wood (including bamboo); (b) with at least one ply of tropical wood specified in Additional Note 2 to this Chapter	5%
4412.10.29	----Other	Free
4412.10.30	---Other, with at least one ply of tropical wood specified in Additional Note 2 to this Chapter	Free
4412.10.90	---Other	5% DCS:4% DCT:5%
4412.3	-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:	
4412.31.00	--With at least one outer ply of tropical wood	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4412.33.00	--Other, with at least one outer ply of non-coniferous wood of the species alder (*Alnus spp*.), ash (*Fraxinus spp*.), beech (*Fagus spp*.), birch (*Betula spp*.), cherry (*Prunus spp*.), chestnut (*Castanea spp*.), elm (*Ulmus spp*.), eucalyptus (*Eucalyptus spp*.), hickory (*Carya spp*.), horse chestnut (*Aesculus spp*.), lime (*Tilia spp*.), maple (*Acer spp*.), oak (*Quercus spp*.), plane tree (*Platanus spp*.), poplar and aspen (*Populus spp*.), robinia (*Robinia spp*.), tulipwood (*Liriodendron spp*.) or walnut (*Juglans spp*.)	5%
4412.34.00	--Other, with at least one outer ply of non-coniferous wood not specified under 4412.33.00	5%
4412.39.00	--Other, with both outer plies of coniferous wood	5%
4412.4	-Laminated veneered lumber (LVL):	
4412.41	--With at least one outer ply of tropical wood:	
4412.41.10	---With at least one outer ply of tropical wood specified in Additional Note 2 to this Chapter other than: (a) Mandio-queira; and (b) Pau amarelo; and (c) Quaruba; and (d) Tauari	Free
4412.41.90	---Other	5% DCS:4% DCT:5%
4412.42.00	--Other, with at least one outer ply of non-coniferous wood	5% DCS:4% DCT:5%
4412.49.00	--Other, with both outer plies of coniferous wood	5% DCS:4% DCT:5%
4412.5	-Blockboard, laminboard and battenboard:	
4412.51	--With at least one outer ply of tropical wood:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4412.51.10	---With at least one outer ply of tropical wood specified in Additional Note 2 to this Chapter other than: (a) Mandio-queira; and (b) Pau amarelo; and (c) Quaruba; and (d) Tauari	Free
4412.51.90	---Other	5% DCS:4% DCT:5%
4412.52.00	--Other, with at least one outer ply of non-coniferous wood	5% DCS:4% DCT:5%
4412.59.00	--Other, with both outer plies of coniferous wood	5% DCS:4% DCT:5%
4412.9	-Other:	
4412.91	--With at least one outer ply of tropical wood:	
4412.91.10	---Not containing any layers of particle board or plywood with at least one outer ply of tropical wood specified in Additional Note 2 to this Chapter other than: (a) Mandio-queira; and (b) Pau amarelo; and (c) Quaruba; and (d) Tauari	Free
4412.91.20	---Goods containing at least one layer of particle board and one of the following woods (other than plywood): (a) Mandio-queira; (b) Pau amarelo; (c) Quaruba; (d) Tauari	Free
4412.91.30	---Goods, NSA, that: (a) contain at least one layer of particle board; or (b) are plywood	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4412.91.90	---Other	5% DCS:4% DCT:5%
4412.92	--Other, with at least one outer ply of non-coniferous wood:	
4412.92.10	---Goods, NSA, that: (a) contain at least one layer of particle board; or (b) are plywood	5%
4412.92.90	---Other	5% DCS:4% DCT:5%
4412.99	--Other, with both outer plies of coniferous wood:	
4412.99.10	---Other, containing one layer of particle board	Free
4412.99.20	---Plywood	5%
4412.99.90	---Other	5% DCS:4% DCT:5%
4413.00.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	5% DCS:4% DCT:5%
4414	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS:	
4414.10.00	-Of tropical wood	5% DCS:4% DCT:5%
4414.90.00	-Other	5% DCS:4% DCT:5%
4415	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4415.10.00	-Cases, boxes, crates, drums and similar packings; cable-drums	5% DCS:4% DCT:5%
4415.20.00	-Pallets, box pallets and other load boards; pallet collars	5% DCS:4% DCT:5%
4416.00.00	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES	5% DCS:4% DCT:5%
4417.00.00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	Free
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND SHAKES:	
4418.1	-Windows, French-windows and their frames:	
4418.11.00	--Of tropical wood	5% DCS:4% CA:Free DCT:5%
4418.19.00	--Other	5% DCS:4% CA:Free DCT:5%
4418.2	-Doors and their frames and thresholds:	
4418.21.00	--Of tropical wood	5% DCS:4% DCT:5%
4418.29.00	--Other	5% DCS:4% DCT:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4418.30.00	-Posts and beams other than products of 4418.81.00 to 4418.89.00	5% DCS:4% CA:Free DCT:5%
4418.40.00	-Shuttering for concrete constructional work	5% DCS:4% CA:Free DCT:5%
4418.50.00	-Shingles and shakes	5% DCS:4% DCT:5%
4418.7	-Assembled flooring panels:	
4418.73	--Of bamboo or with at least the top layer (wear layer) of bamboo:	
4418.73.10	---For mosaic floors	5% DCS:4% DCT:5%
4418.73.2	---Other, multilayer:	
4418.73.21	----Parquet panels	5% DCS:4% DCT:5%
4418.73.29	----Other	5% DCS:4% CA:Free DCT:5%
4418.73.9	---Other:	
4418.73.91	----Parquet panels	5% DCS:4% DCT:5%
4418.73.99	----Other	5% DCS:4% CA:Free DCT:5%
4418.74.00	--Other, for mosaic floors	5% DCS:4% DCT:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4418.75	--Other, multilayer:	
4418.75.10	---Parquet panels	5% DCS:4% DCT:5%
4418.75.90	---Other	5% DCS:4% CA:Free DCT:5%
4418.79	--Other:	
4418.79.10	---Parquet panels	5% DCS:4% DCT:5%
4418.79.90	---Other	5% DCS:4% CA:Free DCT:5%
4418.8	-Engineered structural timber products:	
4418.81.00	--Glue-laminated timber (glulam)	5% DCS:4% CA:Free DCT:5%
4418.82.00	--Cross-laminated timber (CLT or X-lam)	5% DCS:4% CA:Free DCT:5%
4418.83.00	--I beams	5% DCS:4% CA:Free DCT:5%
4418.89.00	--Other	5% DCS:4% CA:Free DCT:5%
4418.9	-Other:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4418.91.00	--Of bamboo	5% DCS:4% CA:Free DCT:5%
4418.92.00	--Cellular wood panels	5% DCS:4% CA:Free DCT:5%
4418.99.00	--Other	5% DCS:4% CA:Free DCT:5%
4419	TABLEWARE AND KITCHENWARE, OF WOOD:	
4419.1	-Of bamboo:	
4419.11.00	--Bread boards, chopping boards and similar boards	5% DCS:4% DCT:5%
4419.12.00	--Chopsticks	5% DCS:4% DCT:5%
4419.19.00	--Other	5% DCS:4% DCT:5%
4419.20.00	-Of tropical wood	5% DCS:4% DCT:5%
4419.90.00	-Other	5% DCS:4% DCT:5%
4420	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4420.1	-Statuettes and other ornaments:	
4420.11.00	--Of tropical wood	5% DCS:4% DCT:5%
4420.19.00	--Other	5% DCS:4% DCT:5%
4420.90.00	-Other	5% DCS:4% DCT:5%
4421	OTHER ARTICLES OF WOOD:	
4421.10.00	-Clothes hangers	Free
4421.20.00	-Coffins	5% DCS:4% DCT:5%
4421.9	-Other:	
4421.91.00	--Of bamboo	5% DCS:4% DCT:5%
4421.99.00	--Other	5% DCS:4% DCT:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 45—Cork and articles of cork

Note.

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

4501	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK:	
4501.10.00	-Natural cork, raw or simply prepared	Free
4501.90.00	-Other	Free
4502.00.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	Free
4503	ARTICLES OF NATURAL CORK:	
4503.10.00	-Corks and stoppers	Free
4503.90.00	-Other	Free
4504	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK:	
4504.10.00	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5%
4504.90.00	-Other	5% DCS:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 46—Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

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

2.- This Chapter does not cover:
(a) Wall coverings of 4814;
(b) Twine, cordage, ropes or cables, plaited or not (5607);
(c) Footwear or headgear or parts thereof of Chapter 64 or 65;
(d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
(e) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings).

3.- For the purposes of 4601, "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Rectified Authorised Version registered 07/05/2024 C2023C00197

4601	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):	
4601.2	-Mats, matting and screens of vegetable materials:	
4601.21.00	--Of bamboo	Free
4601.22.00	--Of rattan	Free
4601.29.00	--Other	Free
4601.9	-Other:	
4601.92.00	--Of bamboo	Free
4601.93.00	--Of rattan	Free
4601.94.00	--Of other vegetable materials	Free
4601.99.00	--Other	Free
4602	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF 4601; ARTICLES OF LOOFAH:	
4602.1	-Of vegetable materials:	
4602.11.00	--Of bamboo	Free
4602.12.00	--Of rattan	Free
4602.19.00	--Other	Free
4602.90.00	-Other	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

Section X—Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard; paper and paperboard and articles thereof

Chapter 47—Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

Note.

1.- For the purposes of 4702.00.00, "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92% or more for soda or sulphate wood pulp or of 88% or more for sulphite wood pulp after one hour in a caustic soda solution containing 18% sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15% by weight.

4701.00.00	MECHANICAL WOOD PULP	Free
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	Free
4703	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES:	
4703.1	-Unbleached:	
4703.11.00	--Coniferous	Free
4703.19.00	--Non-coniferous	Free
4703.2	-Semi-bleached or bleached:	
4703.21.00	--Coniferous	Free
4703.29.00	--Non-coniferous	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4704	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES:	
4704.1	-Unbleached:	
4704.11.00	--Coniferous	Free
4704.19.00	--Non-coniferous	Free
4704.2	-Semi-bleached or bleached:	
4704.21.00	--Coniferous	Free
4704.29.00	--Non-coniferous	Free
4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	Free
4706	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL:	
4706.10.00	-Cotton linters pulp	Free
4706.20.00	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	Free
4706.30.00	-Other, of bamboo	Free
4706.9	-Other:	
4706.91.00	--Mechanical	Free
4706.92.00	--Chemical	Free
4706.93.00	--Obtained by a combination of mechanical and chemical processes	Free
4707	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD:	
4707.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	Free
4707.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4707.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	Free
4707.90.00	-Other, including unsorted waste and scrap	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 48—Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

1.- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per square metre).

2.- This Chapter does not cover:

(a) Articles of Chapter 30;

(b) Stamping foils of 3212;

(c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

(d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (3401), or with polishes, creams or similar preparations (3405);

(e) Sensitised paper or paperboard of 3701 to 3704.00.00;

(f) Paper impregnated with diagnostic or laboratory reagents (3822);

(g) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of 4814 (Chapter 39);

(h) Articles of 4202 (for example, travel goods);

(ij) Articles of Chapter 46 (manufactures of plaiting material);

(k) Paper yarn or textile articles of paper yarn (Section XI);

(l) Articles of Chapter 64 or Chapter 65;

(m) Abrasive paper or paperboard (6805) or paper- or paperboard-backed mica (6814) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);

(n) Metal foil backed with paper or paperboard (generally Section XIV or XV);

Rectified Authorised Version registered 07/05/2024 C2023C00197

(o) Articles of 9209;
(p) Articles of Chapter 95 (for example, toys, games, sports requisites); or
(q) Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners).

3.- Subject to the provisions of Note 7, 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where 4803 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4.- In this Chapter "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m^2 and not more than 65 g/m^2, and applies only to paper:
(a) in strips or rolls of a width exceeding 28 cm; or
(b) in rectangular (including square) sheets with one side exceeding 28 cm and the other side exceeding 15 cm in the unfolded state.

5.- For the purposes of 4802, "paper and paperboard, of a kind used for writing, printing or other graphic purposes" and "non perforated punch-cards and punch tape paper" mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:
(A) For paper or paperboard weighing not more than 150 g/m^2:
(a) containing 10% or more of fibres obtained by a mechanical or chemi-mechanical process, and:

Rectified Authorised Version registered 07/05/2024 C2023C00197

1. weighing not more than 80 g/m^2; or
2. coloured throughout the mass; or

(b) containing more than 8% ash, and:

1. weighing not more than 80 g/m^2; or
2. coloured throughout the mass; or

(c) containing more than 3% ash and having a brightness of 60% or more; or

(d) containing more than 3% but not more than 8% ash, having a brightness less than 60%, and a burst index equal to or less than 2.5 kPa·m^2/g; or

(e) containing 3% ash or less, having a brightness of 60% or more and a burst index equal to or less than 2.5 kPa·m^2/g.

(B) For paper or paperboard weighing more than 150 g/m^2:

(a) coloured throughout the mass; or

(b) having a brightness of 60% or more, and:

1. a caliper of 225 micrometres (microns) or less; or
2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3%; or

(c) having a brightness of less than 60%, a caliper of 254 micrometres (microns) or less and an ash content of more than 8%.

4802 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

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

7.- Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of 4801 to 4811 are to be classified under that one of such headings which occurs last in numerical order in this Schedule.

Rectified Authorised Version registered 07/05/2024 C2023C00197

8.- 4803 to 4809 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9.- For the purposes of 4814, "wallpaper and similar wall coverings" applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

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

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

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

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

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

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

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in 4823.

10.- 4820 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11.- 4823 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

Rectified Authorised Version registered 07/05/2024 C2023C00197

12.- Except for the goods of 4814 or 4821, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely subsidiary to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1.- For the purposes of 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m^2 and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m^2	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2.- For the purposes of 4804.21.00 and 4804.29.00, "sack kraft paper" means machine-finished paper, of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m^2 but not more than 115 g/m^2 and meeting one of the following sets of specifications:

(a) Having a Mullen burst index of not less than 3.7 kPa.m^2/g and a stretch factor of more than 4.5% in the cross direction and of more than 2% in the machine direction.

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

Rectified Authorised Version registered 07/05/2024 C2023C00197

Minimum tear mN			Minimum tensile kN/m	
Weight g/m²	**Machine direction**	**Machine direction plus cross direction**	**Cross direction**	**Machine direction plus cross direction**
60	700	1 510	1.9	6
70	830	1 790	2.3	7.2
80	965	2 070	2.8	8.3
100	1 230	2 635	3.7	10.6
115	1 425	3 060	4.4	12.3

3.- For the purposes of 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65% by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m^2 at 50% relative humidity, at 23ºC.

4.- 4805.12, covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m^2 or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m^2 at 50% relative humidity, at 23ºC.

5.- 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa.m^2/g.

6.- For the purposes of 4805.30.00, "sulphite wrapping paper" means machine-glazed paper, of which more than 40% by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8% and having a Mullen burst index of not less than 1.47 kPa.m^2/g.

Rectified Authorised Version registered 07/05/2024 C2023C00197

7.- For the purposes of 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m^2, with a coating weight not exceeding 15 g/m^2 per side, on a base of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Additional Notes.

1.- 4802.6 includes uncoated paper of a kind used for printing of newspapers, of which not less than 50% by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m^2 and not more than 65 g/m^2, and that is not covered by Note 4 to this Chapter.

2.- For the purposes of 4810.13.10, 4810.14.10, 4810.19.10, 4810.29.10 and 4811.90.40, "cast coated paper and paperboard" means paper and paperboard, coated by a cast coating process consisting of a single coat (on one or both sides) in which clay or other inorganic substances predominate, having a gloss value of not less than 70 on the coated side, other than -.

(a) adhesive coated;

(b) printed; or

(c) calendered or super-calendered,

being paper and paperboard that satisfies one of the following criteria:

(i) for paper and paperboard weighing not more than 205 g/m^2, having a density of less than 1.1 g/cm^3;

(ii) for paper and paperboard weighing more than 205 g/m^2, having a Parker Print Surf Roughness of less than 1.2 as measured on a Parker Print Surf 78 instrument with a 10 kg load.

Rectified Authorised Version registered 07/05/2024 C2023C00197

3.- For the purposes of Additional Note 2, "gloss" is to be measured at 75° using a Hunterlab Model 1 D-16 gloss meter or any equivalent internationally recognised gloss measurement method.

4.- Except where the terms of the subheadings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of subheadings 4823.90.20 to 4823.90.8 are to be classified under that one of such subheadings which occurs last in numerical order in this Schedule.

5.- The provisions of Subheading Note 1 to Chapter 48 also apply to "kraftliner" of 4823.90.31 and 4823.90.32.

6.- The provisions of Subheading Note 2 to Chapter 48 also apply to "sack kraft paper" of 4823.90.33 and 4823.90.34.

7.- Subheadings 4823.90.4 and 4823.90.5 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. These subheadings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

8.- The provisions of Subheading Note 3 to Chapter 48 also apply to "semi-chemical fluting paper" of 4823.90.41 and 4823.90.42.

9.- The provisions of Subheading Note 4 to Chapter 48 also apply to "sulphite wrapping paper" of 4823.90.45.

10.- Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in 4823.90.90.

4801	NEWSPRINT, IN ROLLS OR SHEETS:	
4801.00.40	---Newsprint, in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state	5% CA:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4801.00.50	---Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4801.00.40	5%
4801.00.60	---Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than goods of 4801.00.40	5% CA:2.5%
4801.00.7	---Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, other than goods of 4801.00.40:	
4801.00.71	----Goods: (a) weighing more than 57 g/m^2; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
4801.00.79	----Other	Free
4802	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD:	
4802.10.00	-Hand-made paper and paperboard	Free
4802.20	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:	
4802.20.2	---Dyeline base paper and paperboard:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4802.20.21	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.20.22	----Containing paper or paperboard made mainly from pulp obtained by a chemi-mechanical process, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5% DCS:Free
4802.20.29	----Other	5%
4802.20.3	---Goods, NSA, weighing more than 22 g/m^2 but not more than 205 g/m^2:	
4802.20.31	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.20.39	----Other	5%
4802.20.4	---Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2:	
4802.20.41	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4802.20.49	----Other	5% DCS:Free
4802.40	-Wallpaper base:	
4802.40.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.40.20	---Goods, NSA, containing paper or paperboard made mainly from pulp obtained by a chemi-mechanical process, as follows: (a) weighing not more than 22 g/m^2; (b) weighing 205 g/m^2 or more	5% DCS:Free
4802.40.90	---Other	5%
4802.5	-Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4802.54	--Weighing less than 40 g/m^2:	
4802.54.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.54.2	---Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process:	
4802.54.21	----Goods, as follows: (a) multi-ply paper and paperboard; (b) weighing more than 22 g/m^2	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4802.54.29	----Other	5% DCS:Free
4802.54.90	---Other	5%
4802.55	--Weighing 40 g/m^2 or more but not more than 150 g/m^2, in rolls:	
4802.55.10	---Of a width not exceeding 15 cm	5% CA:Free
4802.55.90	---Other	5%
4802.56	--Weighing 40 g/m^2 or more but not more than 150 g/m^2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:	
4802.56.10	---Goods, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.56.90	---Other	5%
4802.57	--Other, weighing 40 g/m^2 or more but not more than 150 g/m^2:	
4802.57.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.57.90	---Other	5%
4802.58	--Weighing more than 150 g/m^2:	
4802.58.1	---Weighing not more than 205 g/m^2:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4802.58.11	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.58.12	----Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5%
4802.58.19	----Other	5% CA:2.5%
4802.58.9	---Weighing more than 205 g/m^2:	
4802.58.91	----Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.58.92	----Goods, NSA, as follows: (a) multi-ply paper and paperboard; (b) containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5% DCS:Free
4802.58.99	----Other	5% DCS:Free CA:2.5%
4802.6	-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
4802.61	--In rolls:	
4802.61.10	---Not exceeding 15 cm in width	5% CA:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4802.61.2	---Goods, NSA, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.61.4 or 4802.61.5:	
4802.61.21	----Weighing 150 g/m^2 or less	5%
4802.61.22	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5% CA:2.5%
4802.61.29	----Other	5% DCS:Free CA:2.5%
4802.61.30	---Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than goods of 4802.61.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m^2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m^2 or more but not more than 62 g/m^2	Free
4802.61.4	---Goods specified in Additional Note 1 to this Chapter, in rolls exceeding 15 cm but not exceeding 28 cm in width:	
4802.61.41	----Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5%
4802.61.42	----Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5% CA:2.5%
4802.61.43	----Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m^2; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
4802.61.49	----Other	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4802.61.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:	
4802.61.51	----Multi-ply paper and paperboard weighing not more than 205 g/m^2	5%
4802.61.52	----Multi-ply paper and paperboard weighing more than 205 g/m^2	5% DCS:Free
4802.61.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5% DCS:Free
4802.61.59	----Other	5%
4802.61.90	---Other	5% CA:2.5%
4802.62	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:	
4802.62.10	---Goods, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.62.2	---Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.62.4 or 4802.62.5:	
4802.62.21	----Weighing 150 g/m^2 or less	5%
4802.62.22	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5% CA:2.5%
4802.62.29	----Other	5% DCS:Free CA:2.5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4802.62.30	---Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than goods of 4802.62.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m^2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m^2 or more but not more than 62 g/m^2	Free
4802.62.4	---Goods specified in Additional Note 1 to this Chapter, NSA:	
4802.62.41	----Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5%
4802.62.42	----Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5% CA:2.5%
4802.62.43	----Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m^2; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
4802.62.49	----Other	Free
4802.62.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:	
4802.62.51	----Multi-ply paper and paperboard weighing not more than 205 g/m^2	5%
4802.62.52	----Multi-ply paper and paperboard weighing more than 205 g/m^2	5% DCS:Free
4802.62.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5% DCS:Free
4802.62.59	----Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4802.62.90	---Other	5% CA:2.5%
4802.69	--Other:	
4802.69.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4802.69.2	---Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.69.4 or 4802.69.5:	
4802.69.21	----Weighing 150 g/m^2 or less	5%
4802.69.22	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5% CA:2.5%
4802.69.29	----Other	5% DCS:Free CA:2.5%
4802.69.30	---Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than goods of 4802.69.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m^2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m^2 or more but not more than 62 g/m^2	Free
4802.69.4	---Goods specified in Additional Note 1 to this Chapter, NSA:	
4802.69.41	----Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4802.69.42	----Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5% CA:2.5%
4802.69.43	----Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m^2; or (b) having an ash content by weight of more than 8%	5% CA:2.5%
4802.69.49	----Other	Free
4802.69.5	---Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:	
4802.69.51	----Multi-ply paper and paperboard weighing not more than 205 g/m^2	5%
4802.69.52	----Multi-ply paper and paperboard weighing more than 205 g/m^2	5% DCS:Free
4802.69.53	----Goods, NSA, as follows: (a) weighing not more than 22 g/m^2; (b) weighing more than 205 g/m^2	5% DCS:Free
4802.69.59	----Other	5%
4802.69.90	---Other	5% CA:2.5%
4803	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS:	
4803.00.10	---Embossed or perforated, weighing more than 22 g/m^2	5%
4803.00.90	---Other	5% DCS:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4804	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF 4802 OR 4803:	
4804.1	-Kraftliner:	
4804.11	--Unbleached:	
4804.11.10	---Weighing not more than 205 g/m^2	5% CA:2.5%
4804.11.90	---Other	5% DCS:4% CA:2.5% DCT:5%
4804.19	--Other:	
4804.19.10	---Weighing not more than 205 g/m^2	5% CA:2.5%
4804.19.90	---Other	5% DCS:4% CA:2.5% DCT:5%
4804.2	-Sack kraft paper:	
4804.21.00	--Unbleached	5% CA:4%
4804.29.00	--Other	5%
4804.3	-Other kraft paper and paperboard weighing 150 g/m^2 or less:	
4804.31.00	--Unbleached	5%
4804.39.00	--Other	5%
4804.4	-Other kraft paper and paperboard weighing more than 150 g/m^2 but less than 225 g/m^2:	
4804.41	--Unbleached:	
4804.41.10	---Weighing not more than 205 g/m^2	5%
4804.41.90	---Other	5% DCS:Free
4804.42	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4804.42.10	---Weighing not more than 205 g/m^2	5%
4804.42.90	---Other	5% DCS:Free
4804.49	-Other:	
4804.49.10	---Weighing not more than 205 g/m^2	5%
4804.49.90	---Other	5% DCS:4% DCT:5%
4804.5	-Other kraft paper and paperboard weighing 225 g/m^2 or more:	
4804.51.00	--Unbleached	5% DCS:Free
4804.52.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5% DCS:Free CA:4%
4804.59.00	--Other	5% DCS:Free
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER:	
4805.1	-Fluting paper:	
4805.11	--Semi-chemical fluting paper:	
4805.11.10	---Weighing not more than 205 g/m^2	5%
4805.11.90	---Other	5% DCS:Free
4805.12	--Straw fluting paper:	
4805.12.10	---Weighing 130 g/m^2 or more, but not more than 205 g/m^2	5%
4805.12.90	---Weighing more than 205 g/m^2	5% DCS:Free
4805.19	--Other:	
4805.19.10	---Of multi-ply paper or paperboard weighing not more than 205 g/m^2	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4805.19.20	---Goods, as follows: (a) weighing not more than 22 g/m^2; (b) weighing 205 g/m^2 or more	5% DCS:Free
4805.19.90	---Other	5%
4805.2	-Testliner (recycled liner board):	
4805.24	--Weighing 150 g/m^2 or less:	
4805.24.10	---Multi-ply paper and paperboard	5%
4805.24.9	---Other:	
4805.24.91	----Weighing 22 g/m^2 or less	5% DCS:Free
4805.24.99	----Other	5%
4805.25	--Weighing more than 150 g/m^2:	
4805.25.1	---Multi-ply paper and paperboard:	
4805.25.11	----Weighing not more than 205 g/m^2	5%
4805.25.19	----Other	5% DCS:Free
4805.25.9	---Other:	
4805.25.91	----Weighing not more than 205 g/m^2	5%
4805.25.99	----Other	5% DCS:Free
4805.30.00	-Sulphite wrapping paper	5% DCS:Free
4805.40.00	-Filter paper and paperboard	5%
4805.50.00	-Felt paper and paperboard	Free
4805.9	-Other:	
4805.91	--Weighing 150 g/m^2 or less:	
4805.91.10	---Multi-ply paper and paperboard	5%
4805.91.9	---Other:	
4805.91.91	----Weighing not more than 22 g/m^2	5% DCS:Free
4805.91.99	----Other	5%
4805.92	--Weighing more than 150 g/m^2 but less than 225 g/m^2:	
4805.92.1	---Multi-ply paper and paperboard:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4805.92.11	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5%
4805.92.19	----Other	5% DCS:Free
4805.92.9	---Other:	
4805.92.91	----Weighing more than 150 g/m^2 but not more than 205 g/m^2	5%
4805.92.92	----Goods, NSA, as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5% DCS:4% DCT:5%
4805.92.99	----Other	5% DCS:Free
4805.93	--Weighing 225 g/m^2 or more:	
4805.93.10	---Multi-ply paper and paperboard	5% DCS:Free
4805.93.9	---Other:	
4805.93.91	----Goods, as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5% DCS:4% DCT:5%
4805.93.99	----Other	5% DCS:Free
4806	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS:	
4806.10.00	-Vegetable parchment	Free
4806.20.00	-Greaseproof papers	Free
4806.30.00	-Tracing papers	Free
4806.40.00	-Glassine and other glazed transparent or translucent papers	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4807.00.00	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS	Free
4808	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN 4803:	
4808.10	-Corrugated paper and paperboard, whether or not perforated:	
4808.10.10	---Embossed or perforated, weighing not more than 205 g/m^2	5%
4808.10.90	---Other	Free
4808.40	-Kraft paper, creped or crinkled, whether or not embossed or perforated:	
4808.40.10	---Embossed or perforated, weighing not more than 205 g/m^2	5%
4808.40.90	---Other	Free
4808.90	-Other:	
4808.90.10	---Embossed or perforated, weighing not more than 205 g/m^2	5% CA:3%
4808.90.90	---Other	Free
4809	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS:	
4809.20.00	-Self-copy paper	5%
4809.90	-Other:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4809.90.10	---Goods, as follows: (a) sublimation transfer printing paper having a width of not less than 0.9 m in rolls; (b) unsensitised prepared positive transfer media of the kind used for the photocopying of documents by the image-transfer process	Free
4809.90.90	---Other	5%
4810	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE:	
4810.1	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4810.13	--In rolls:	
4810.13.10	---Cast coated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in rolls of a width exceeding 15 cm	Free
4810.13.2	---Of a width not exceeding 15 cm:	
4810.13.21	----Printed for self-recording apparatus	5%
4810.13.29	----Other	5% CA:Free
4810.13.90	---Other	5%
4810.14	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4810.14.10	---Cast coated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in the form of: (a) strips of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	Free
4810.14.2	---Goods, NSA, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	
4810.14.21	----Printed for self-recording apparatus	5%
4810.14.29	----Other	5% CA:Free
4810.14.90	---Other	5%
4810.19	--Other:	
4810.19.10	---Cast coated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in the form of: (a) strips of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	Free
4810.19.2	---Goods, NSA, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	
4810.19.21	----Printed for self-recording apparatus	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4810.19.29	----Other	5% CA:Free
4810.19.90	---Other	5%
4810.2	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
4810.22	--Light-weight coated paper:	
4810.22.20	---Goods, printed for self-recording apparatus, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%
4810.22.30	---Goods, NSA, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4810.22.90	---Other	5%
4810.29	--Other:	
4810.29.10	---Cast coated paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres as follows: (a) in strips or rolls of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4810.29.20	---Goods, NSA, printed for self-recording apparatus, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%
4810.29.30	---Goods, NSA, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5% CA:Free
4810.29.90	---Other	5%
4810.3	-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	
4810.31.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m^2 or less	5%
4810.32.00	--Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m^2	5%
4810.39.00	--Other	5%
4810.9	-Other paper and paperboard:	
4810.92.00	--Multi-ply	5%
4810.99.00	--Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4811	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND DESCRIBED IN 4803, 4809 OR 4810:	
4811.10.00	-Tarred, bituminised or asphalted paper and paperboard	5%
4811.4	-Gummed or adhesive paper and paperboard:	
4811.41	--Self-adhesive:	
4811.41.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%
4811.41.90	---Other	5% CA:Free
4811.49	--Other:	
4811.49.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%
4811.49.20	---Decalcomania paper, NSA	Free
4811.49.90	---Other	5% CA:Free
4811.5	-Paper and paperboard, coated, impregnated or covered with plastics (excluding adhesives):	
4811.51.00	--Bleached, weighing more than 150 g/m^2	5%
4811.59	--Other:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

4811.59.10	---Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%
4811.59.20	---Floor coverings on a base of paper or of paperboard, whether or not cut to size	5%
4811.59.90	---Other	5% CA:Free
4811.60.00	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	5%
4811.90	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres:	
4811.90.10	---Floor coverings on a base of paper or of paperboard, whether or not cut to size	5%
4811.90.20	---Indicator paper and paperboard, not being diagnostic reagent paper or paperboard, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	Free
4811.90.30	---Goods, NSA, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4811.90.40	---Goods, as follows, in strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state: (a) cast coated paper and paperboard; (b) enamelled blotting paper and paperboard; (c) flock coated, marbled and leatherette paper; (d) indicator paper and paperboard, NSA; (e) parchment paper and paperboard, greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, but excluding coated paper and paperboard	Free
4811.90.90	---Other	5% CA:Free
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	Free
4813	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES:	
4813.10.00	-In the form of booklets or tubes	Free
4813.20.00	-In rolls of a width not exceeding 5 cm	Free
4813.90.00	-Other	Free
4814	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER:	
4814.20.00	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	5% CA:Free
4814.90.00	-Other	5% DCS:4% CA:Free DCT:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4816	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES:	
4816.20.00	-Self-copy paper	5%
4816.90	-Other:	
4816.90.10	---Unsensitised prepared positive transfer media of the type used for the photocopying of documents by the image-transfer process	Free
4816.90.90	---Other	5%
4817	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN ASSORTMENT OF PAPER STATIONERY:	
4817.10.00	-Envelopes	5%
4817.20.00	-Letter cards, plain postcards and correspondence cards	5%
4817.30.00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	5%
4818	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 cm, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, 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:	
4818.10.00	-Toilet paper	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4818.20.00	-Handkerchiefs, cleansing or facial tissues and towels	5%
4818.30.00	-Tablecloths and serviettes	5%
4818.50.00	-Articles of apparel and clothing accessories	5%
4818.90.00	-Other	5%
4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE:	
4819.10.00	-Cartons, boxes and cases, of corrugated paper or paperboard	5%
4819.20.00	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5%
4819.30.00	-Sacks and bags, having a base of a width of 40 cm or more	5%
4819.40.00	-Other sacks and bags, including cones	5%
4819.50.00	-Other packing containers, including record sleeves	5%
4819.60.00	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	5%
4820	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD:	
4820.10.00	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4820.20	-Exercise books:	
4820.20.10	---Work books with printed texts and blank spaces to be filled in	Free
4820.20.90	---Other	5%
4820.30.00	-Binders (other than book covers), folders and file covers	5%
4820.40.00	-Manifold business forms and interleaved carbon sets	5%
4820.50.00	-Albums for samples or for collections	5%
4820.90.00	-Other	5%
4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED:	
4821.10.00	-Printed	5%
4821.90.00	-Other	5%
4822	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED):	
4822.10.00	-Of a kind used for winding textile yarn	Free
4822.90.00	-Other	Free
4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES:	
4823.20.00	-Filter paper and paperboard	5%
4823.40.00	-Rolls, sheets and dials, printed for self-recording apparatus	5%
4823.6	-Trays, dishes, plates, cups and the like, of paper or paperboard:	
4823.61.00	--Of bamboo	5%
4823.69.00	--Other	5%
4823.70.00	-Moulded or pressed articles of paper pulp	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4823.90	-Other:	
4823.90.10	---Goods, as follows: (a) aseptic paper, not including goods and/or articles of aseptic paper; (b) filters wholly of filter paper; (c) monotype paper; (d) paper for use in wrapping fruit; (e) perforated cards for Jacquard and similar machines	Free
4823.90.20	---Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	5% CA:Free
4823.90.3	---Uncoated kraft paper and paperboard, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.20:	
4823.90.31	----Kraftliner, weighing not more than 205 g/m^2	5% CA:2.5%
4823.90.32	----Kraftliner, weighing more than 205 g/m^2	5% DCS:4% CA:2.5% DCT:5%
4823.90.33	----Sack kraft paper, unbleached	5% CA:4%
4823.90.34	----Other sack kraft paper	5%
4823.90.35	----Kraft paper and paperboard, NSA, weighing not more than 205 g/m^2	5%
4823.90.36	----Kraft paper and paperboard, NSA, weighing more than 205 g/m^2 but less than 225 g/m^2, as follows: (a) unbleached; (b) bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5% DCS:Free
4823.90.37	----Kraft paper and paperboard, NSA, weighing more than 205 g/m^2 but less than 225 g/m^2	5% DCS:4% DCT:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4823.90.38	----Kraft paper and paperboard, NSA, weighing 225 g/m^2 or more, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5% DCS:Free CA:4%
4823.90.39	----Other	5% DCS:Free
4823.90.4	---Other uncoated paper and paperboard, not further worked or processed than as specified in Additional Note 6 to this Chapter, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.5:	
4823.90.41	----Semi-chemical fluting paper, weighing not more than 205 g/m^2	5%
4823.90.42	----Semi-chemical fluting paper, weighing more than 205 g/m^2	5% DCS:Free
4823.90.43	----Multi-ply paper and paperboard, weighing not more than 205 g/m^2	5%
4823.90.44	----Multi-ply paper and paperboard, weighing more than 205 g/m^2	5% DCS:Free
4823.90.45	----Sulphite wrapping paper	5% DCS:Free
4823.90.46	----Felt paper and paperboard	Free
4823.90.5	---Other uncoated paper and paperboard, not further worked or processed than as specified in Additional Note 6 to this Chapter, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.4:	
4823.90.51	----Weighing not more than 22 g/m^2	5% DCS:Free
4823.90.52	----Weighing more than 22 g/m^2 but not more than 205 g/m^2	5%
4823.90.53	----Weighing more than 205 g/m^2, as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5% DCS:4% DCT:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4823.90.59	----Other	5% DCS:Free
4823.90.60	---Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	Free
4823.90.70	---Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	Free
4823.90.8	---Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, other than paper of the kind described in 4803, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm:	
4823.90.81	----Paper and paperboard, whether or not embossed or perforated, weighing not more than 205 g/m^2, as follows: (a) corrugated paper or paperboard; (b) kraft paper, creped or crinkled	5%
4823.90.82	----Other paper or paperboard, weighing not more than 205 g/m^2, embossed or perforated	5% CA:3%
4823.90.89	----Other	Free
4823.90.90	---Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 49—Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

1.- This Chapter does not cover:
   (a) Photographic negatives or positives on transparent bases (Chapter 37);
   (b) Maps, plans or globes, in relief, whether or not printed (9023.00.00);
   (c) Playing cards or other goods of Chapter 95; or
   (d) Original engravings, prints or lithographs (9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of 9704.00.00, antiques of an age exceeding one hundred years or other articles of Chapter 97.

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

3.- Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in 4901, whether or not containing advertising material.

4.- 4901 also covers:
   (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
   (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and

Rectified Authorised Version registered 07/05/2024 C2023C00197

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in 4911.

5.- Subject to Note 3 to this Chapter, 4901 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in 4911.

6.- For the purposes of 4903.00.00, "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS:	
4901.10.00	-In single sheets, whether or not folded	Free
4901.9	-Other:	
4901.91.00	--Dictionaries and encyclopaedias, and serial instalments thereof	Free
4901.99	--Other:	
4901.99.10	---Australian telephone directories and Australian timetables	5%
4901.99.90	---Other	Free
4902	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL:	
4902.10.00	-Appearing at least four times a week	Free
4902.90.00	-Other	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	Free
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	Free
4905	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED:	
4905.20.00	-In book form	Free
4905.90.00	-Other	Free
4906.00.00	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	Free
4907	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE:	
4907.00.10	---Stamps and banknotes	Free
4907.00.90	---Other	5%
4908	TRANSFERS (DECALCOMANIAS):	
4908.10.00	-Transfers (decalcomanias), vitrifiable	5%
4908.90.00	-Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

4909.00.00	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	5%
4910.00.00	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	5%
4911	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS:	
4911.10	-Trade advertising material, commercial catalogues and the like:	
4911.10.10	---Catalogues of visual or auditory material of an educational, scientific or cultural character	Free
4911.10.90	---Other	5%
4911.9	-Other:	
4911.91.00	--Pictures, designs and photographs	5% DCS:4% DCT:5%
4911.99	--Other:	
4911.99.10	---Printed matter which grants the right to access, install, reproduce or otherwise use software (including games), data, internet content (including in-game or in-application content) or services or telecommunications services (including mobile services)	5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
4911.99.90	---Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

Section XI—Textiles and textile articles

Notes.

1.- This Section does not cover:

(a) Animal brush making bristles or hair (0502); horsehair or horsehair waste (0511);

(b) Human hair or articles of human hair (0501.00.00, 6703.00.00 or 6704), except filtering or straining cloth of a kind commonly used in oil presses or the like (5911);

(c) Cotton linters or other vegetable materials of Chapter 14;

(d) Asbestos of 2524 or articles of asbestos or other products of 6812 or 6813;

(e) Articles of 3005 or 3006; yarn used to clean between the teeth (dental floss), in individual retail packages, of 3306;

(f) Sensitised textiles of 3701 to 3704.00.00;

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

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

(ij) **Printed woven fabric**

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

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

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

Rectified Authorised Version registered 07/05/2024 C2023C00197

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

(k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of 4303 or 4304;

(l) Articles of textile materials of 4201.00.00 or 4202;

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

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

(o) Hair-nets or other headgear or parts thereof of Chapter 65;

(p) Goods of Chapter 67;

(q) Abrasive-coated textile material (6805) and also carbon fibres or articles of carbon fibres of 6815;

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

(s) Articles of Chapter 94 (for example, furniture, bedding, luminaires and lighting fittings);

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

(u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners); or

(v) Articles of Chapter 97.

2.- (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or 5809.00.00 consisting of the same textile materials.

(B) For the purposes of the above rule:

(a) Gimped horsehair yarn (5110.00.00) and metallised yarn (5605.00.00) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the

Rectified Authorised Version registered 07/05/2024 C2023C00197

classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining **first** the Chapter and **then** the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

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

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

(a) Of silk or waste silk, measuring more than 20 000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10 000 decitex;

(c) Of true hemp or flax:

(i) Polished or glazed, measuring 1 429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20 000 decitex;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, measuring more than 20 000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions:

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;

Rectified Authorised Version registered 07/05/2024 C2023C00197

(b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) Silk worm gut of 5006, and monofilaments of Chapter 54;

(d) Metallised yarn of 5605.00.00; yarn reinforced with metal thread is subject to paragraph (A)(f) above; and

(e) Chenille yarn, gimped yarn and loop wale-yarn of 5606.

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

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases;

(b) In balls, hanks or skeins of a weight not exceeding:

(i) 85 g in the case of man-made filament yarn of less than 3 000 decitex, silk or silk waste;

(ii) 125 g in the case of all other yarns of less than 2 000 decitex; or

(iii) 500 g in other cases;

(c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases.

(B) Exceptions:

(a) Single yarn of any textile material, except:

(i) Single yarn of wool or fine animal hair, unbleached; and

Rectified Authorised Version registered 07/05/2024 C2023C00197

(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5 000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached:

(i) Of silk or waste silk, however put up; or

(ii) Of other textile material except wool or fine animal hair, in hanks or skeins;

(c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and

(d) Single, multiple (folded) or cabled yarn of any textile material:

(i) In cross-reeled hanks or skeins; or

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5.- For the purposes of 5204, 5401 and 5508, "sewing thread" means multiple (folded) or cabled yarn:

(a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1 000 g;

(b) Dressed for use as sewing thread; and

(c) With a final "Z" twist.

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

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

7.- For the purposes of this Section, "made up" means:

Rectified Authorised Version registered 07/05/2024 C2023C00197

(a) Cut otherwise than into squares or rectangles;
(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
(c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other paragraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
(d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
(e) Cut to size and having undergone a process of drawn thread work;
(f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
(g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

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

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

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

Rectified Authorised Version registered 07/05/2024 C2023C00197

11.- For the purposes of this Section, “impregnated” includes “dipped”.

12.- For the purposes of this Section, “polyamides” includes “aramids”.

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

14.- Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, textile garments means garments of 6101 to 6114 and 6201 to 6211.

15.- Subject to Note 1 to this Section, textiles, garments and other textile articles, incorporating chemical, mechanical or electronic components for additional functionality, whether incorporated as built-in components or within the fibre or fabric, are classified in their respective headings in this Section provided that they retain the essential character of the goods of this Section.

Subheading Notes.

1.- In this Section and, where applicable, throughout this Schedule, the following have the meanings hereby assigned to them:

(a) **Unbleached yarn**

Yarn which:

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

(ii) is of indeterminate colour (“grey yarn”), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with

Rectified Authorised Version registered 07/05/2024 C2023C00197

soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) **Bleached yarn**

Yarn which:

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

(ii) consists of a mixture of unbleached and bleached fibres; or

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

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

Yarn which:

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

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

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

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

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

(d) **Unbleached woven fabric**

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

(e) **Bleached woven fabric**

Woven fabric which:

Rectified Authorised Version registered 07/05/2024 C2023C00197

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

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) **Dyed woven fabric**

Woven fabric which:

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

(ii) consists of coloured yarn of a single uniform colour.

(g) **Woven fabric of yarns of different colours**

Woven fabric (other than printed woven fabric) which:

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

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

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

(h) **Printed woven fabric**

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

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

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

(ij) **Plain weave**

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

Rectified Authorised Version registered 07/05/2024 C2023C00197

each yarn of the warp passes alternately over and under successive yarns of the weft.

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

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under Interpretation Rule 3 shall be taken into account;

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

(c) in the case of embroidery of 5810 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Additional Notes.

1.- For the purposes of this Section, fabric shall be taken to be printed if, and only if, the fabric:

(a) has been printed in a manner that produces over the whole of the fabric a designed or patterned effect employing contrasts in colours;

(b) complies with the following fastness standards determined by the test methods published by Standards Australia:

(i) Australian Standard AS2001.4.15 Test A with a minimum standard for change of shade of 3-4; and

(ii) Australian Standard AS2001.4.21 using MBTF lamp with a minimum standard of 3-4;

Rectified Authorised Version registered 07/05/2024 C2023C00197

and

(c) has a colour contrast of not less than that shown by Grade 2 on the Standard Textile Grey Scale for assessing change in colour when viewed at a distance of 2 m in accordance with the viewing conditions as set out in Australian Standard AS2001.4.1.

2.- Notwithstanding Note 1, fabrics shall not be taken to be printed by reason only of:

(a) the printing of labels or the printing with words, letters, figures or designs suitable for cutting up into labels;

(b) the printing with markings of any kind that are for identification or distinguishing purposes only;

(c) the printing with markings of any kind solely or principally at or near one or both selvedges;

(d) the printing with markings of any kind, which, excluding unprinted areas within such markings, do not exceed 10% of the total area of the fabric;

(e) the printing in an uninterrupted single colour in a manner so that such printing exceeds 70% of the total area of the fabric; or

(f) the printing solely in white or a shade of white so that it closely resembles the natural colour of the fabric in its grey state.

3.- For the purposes of 6113.00.20, 6210.40.10 and 6210.50.10, “anti-radiation suits, anti-contamination suits, and similar protective garments” means full body, vapour barrier suits for protection against toxic gases, chemicals or thermal hazards.

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 50—Silk

5001.00.00	SILK-WORM COCOONS SUITABLE FOR REELING	Free
5002.00.00	RAW SILK (NOT THROWN)	Free
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	Free
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	Free
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	Free
5006.00.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT	Free
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE:	
5007.10	-Fabrics of noil silk:	
5007.10.10	---Containing 20% or more by weight of man-made fibres not printed	5%
5007.10.90	---Other	Free
5007.20.00	-Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Free
5007.90	-Other fabrics:	
5007.90.10	---Containing 20% or more by weight of man-made fibres	5%
5007.90.90	---Other	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 51—Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Note.

1.- Throughout this Schedule:

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (0502) and horsehair (0511).

5101	WOOL, NOT CARDED OR COMBED:	
5101.1	-Greasy, including fleece-washed wool:	
5101.11.00	--Shorn wool	Free
5101.19.00	--Other	Free
5101.2	-Degreased, not carbonised:	
5101.21.00	--Shorn wool	Free
5101.29.00	--Other	Free
5101.30.00	-Carbonised	Free
5102	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED:	
5102.1	-Fine animal hair:	
5102.11.00	--Of Kashmir (cashmere) goats	Free
5102.19.00	--Other	Free
5102.20.00	-Coarse animal hair	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

5103	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK:	
5103.10.00	-Noils of wool or of fine animal hair	Free
5103.20.00	-Other waste of wool or of fine animal hair	Free
5103.30.00	-Waste of coarse animal hair	Free
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	Free
5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS):	
5105.10.00	-Carded wool	Free
5105.2	-Wool tops and other combed wool:	
5105.21.00	--Combed wool in fragments	Free
5105.29.00	--Other	Free
5105.3	-Fine animal hair, carded or combed:	
5105.31.00	--Of Kashmir (cashmere) goats	Free
5105.39.00	--Other	Free
5105.40.00	-Coarse animal hair, carded or combed	Free
5106	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE:	
5106.10.00	-Containing 85% or more by weight of wool	5% DC:5%
5106.20.00	-Containing less than 85% by weight of wool	5% DC:5%
5107	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE:	
5107.10.00	-Containing 85% or more by weight of wool	5% DC:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5107.20.00	-Containing less than 85% by weight of wool	5% DC:5%
5108	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE:	
5108.10.00	-Carded	5% DC:5%
5108.20.00	-Combed	5% DC:5%
5109	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE:	
5109.10.00	-Containing 85% or more by weight of wool or of fine animal hair	5%
5109.90.00	-Other	5%
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5%
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR:	
5111.1	-Containing 85% or more by weight of wool or of fine animal hair:	
5111.11.00	--Of a weight not exceeding 300 g/m^2	5%
5111.19.00	--Other	5%
5111.20.00	-Other, mixed mainly or solely with man-made filaments	5%
5111.30.00	-Other, mixed mainly or solely with man-made staple fibres	5%
5111.90.00	-Other	5%
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5112.1	-Containing 85% or more by weight of wool or of fine animal hair:	
5112.11.00	--Of a weight not exceeding 200 g/m^2	5%
5112.19.00	--Other	5%
5112.20.00	-Other, mixed mainly or solely with man-made filaments	5%
5112.30.00	-Other, mixed mainly or solely with man-made staple fibres	5%
5112.90.00	-Other	5%
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 52—Cotton

Subheading Note.

1.- For the purposes of 5209.42.00 and 5211.42.00, “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

5201.00.00	COTTON, NOT CARDED OR COMBED	Free
5202	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK):	
5202.10.00	-Yarn waste (including thread waste)	Free
5202.9	-Other:	
5202.91.00	--Garnetted stock	Free
5202.99.00	--Other	Free
5203.00.00	COTTON, CARDED OR COMBED	Free
5204	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE:	
5204.1	-Not put up for retail sale:	
5204.11.00	--Containing 85% or more by weight of cotton	5%
5204.19.00	--Other	5%
5204.20.00	-Put up for retail sale	5%
5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE:	
5205.1	-Single yarn, of uncombed fibres:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5205.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number):	
5205.11.10	---Measuring 20 000 decitex or more	5%
5205.11.90	---Other	5% DC:5%
5205.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5% DC:5%
5205.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5% DC:5%
5205.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5% DC:5%
5205.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	5% DC:5%
5205.2	-Single yarn, of combed fibres:	
5205.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number):	
5205.21.10	---Measuring 20 000 decitex or more	5%
5205.21.90	---Other	5% DC:5%
5205.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5% DC:5%
5205.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5% DC:5%
5205.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5% DC:5%
5205.26.00	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5% DC:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5205.27.00	--Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5% DC:5%
5205.28.00	--Measuring less than 83.33 decitex (exceeding 120 metric number)	5% DC:5%
5205.3	-Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.31	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	
5205.31.10	---Measuring per single yarn 20 000 decitex or more	5%
5205.31.90	---Other	5% DC:5%
5205.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5% DC:5%
5205.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5% DC:5%
5205.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5% DC:5%
5205.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5% DC:5%
5205.4	-Multiple (folded) or cabled yarn, of combed fibres:	
5205.41	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	
5205.41.10	---Measuring per single yarn 20 000 decitex or more	5%
5205.41.90	---Other	5% DC:5%
5205.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5% DC:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5205.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5% DC:5%
5205.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5% DC:5%
5205.46.00	--Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5% DC:5%
5205.47.00	--Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5% DC:5%
5205.48.00	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5% DC:5%
5206	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE:	
5206.1	-Single yarn, of uncombed fibres:	
5206.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number):	
5206.11.10	---Measuring 20 000 decitex or more	5%
5206.11.90	---Other	5% DC:5%
5206.12.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5% DC:5%
5206.13.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5% DC:5%
5206.14.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5% DC:5%
5206.15.00	--Measuring less than 125 decitex (exceeding 80 metric number)	5% DC:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5206.2	-Single yarn, of combed fibres:	
5206.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number):	
5206.21.10	---Measuring 20 000 decitex or more	5%
5206.21.90	---Other	5% DC:5%
5206.22.00	--Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5% DC:5%
5206.23.00	--Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5% DC:5%
5206.24.00	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5% DC:5%
5206.25.00	--Measuring less than 125 decitex (exceeding 80 metric number)	5% DC:5%
5206.3	-Multiple (folded) or cabled yarn, of uncombed fibres:	
5206.31	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	
5206.31.10	---Measuring per single yarn 20 000 decitex or more	5%
5206.31.90	---Other	5% DC:5%
5206.32.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5% DC:5%
5206.33.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5% DC:5%
5206.34.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5% DC:5%
5206.35.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5% DC:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5206.4	-Multiple (folded) or cabled yarn, of combed fibres:	
5206.41	--Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):	
5206.41.10	---Measuring per single yarn 20 000 decitex or more	5%
5206.41.90	---Other	5% DC:5%
5206.42.00	--Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5% DC:5%
5206.43.00	--Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5% DC:5%
5206.44.00	--Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5% DC:5%
5206.45.00	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5% DC:5%
5207	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE:	
5207.10.00	-Containing 85% or more by weight of cotton	5%
5207.90.00	-Other	5%
5208	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m^2:	
5208.1	-Unbleached:	
5208.11.00	--Plain weave, weighing not more than 100 g/m^2	5%
5208.12.00	--Plain weave, weighing more than 100 g/m^2	5%
5208.13.00	--3-thread or 4-thread twill, including cross twill	5%
5208.19.00	--Other fabrics	5%
5208.2	-Bleached:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5208.21.00	--Plain weave, weighing not more than 100 g/m^2	5%
5208.22.00	--Plain weave, weighing more than 100 g/m^2	5%
5208.23.00	--3-thread or 4-thread twill, including cross twill	5%
5208.29.00	--Other fabrics	5%
5208.3	-Dyed:	
5208.31.00	--Plain weave, weighing not more than 100 g/m^2	5%
5208.32.00	--Plain weave, weighing more than 100 g/m^2	5%
5208.33.00	--3-thread or 4-thread twill, including cross twill	5%
5208.39.00	--Other fabrics	5%
5208.4	-Of yarns of different colours:	
5208.41.00	--Plain weave, weighing not more than 100 g/m^2	5%
5208.42.00	--Plain weave, weighing more than 100 g/m^2	5%
5208.43.00	--3-thread or 4-thread twill, including cross twill	5%
5208.49.00	--Other fabrics	5%
5208.5	-Printed:	
5208.51.00	--Plain weave, weighing not more than 100 g/m^2	5%
5208.52.00	--Plain weave, weighing more than 100 g/m^2	5%
5208.59.00	--Other fabrics	5%
5209	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m^2:	
5209.1	-Unbleached:	
5209.11.00	--Plain weave	5%
5209.12.00	--3-thread or 4-thread twill, including cross twill	5%
5209.19.00	--Other fabrics	5%
5209.2	-Bleached:	
5209.21.00	--Plain weave	5%
5209.22.00	--3-thread or 4-thread twill, including cross twill	5%
5209.29.00	--Other fabrics	5%
5209.3	-Dyed:	
5209.31.00	--Plain weave	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5209.32.00	--3-thread or 4-thread twill, including cross twill	5%
5209.39.00	--Other fabrics	5%
5209.4	-Of yarns of different colours:	
5209.41.00	--Plain weave	5%
5209.42.00	--Denim	5%
5209.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	5%
5209.49.00	--Other fabrics	5%
5209.5	-Printed:	
5209.51.00	--Plain weave	5%
5209.52.00	--3-thread or 4-thread twill, including cross twill	5%
5209.59.00	--Other fabrics	5%
5210	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/m^2:	
5210.1	-Unbleached:	
5210.11.00	--Plain weave	5%
5210.19.00	--Other fabrics	5%
5210.2	-Bleached:	
5210.21.00	--Plain weave	5%
5210.29.00	--Other fabrics	5%
5210.3	-Dyed:	
5210.31.00	--Plain weave	5%
5210.32.00	--3-thread or 4-thread twill, including cross twill	5%
5210.39.00	--Other fabrics	5%
5210.4	-Of yarns of different colours:	
5210.41.00	--Plain weave	5%
5210.49.00	--Other fabrics	5%
5210.5	-Printed:	
5210.51.00	--Plain weave	5%
5210.59.00	--Other fabrics	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5211	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/m^2:	
5211.1	-Unbleached:	
5211.11.00	--Plain weave	5%
5211.12.00	--3-thread or 4-thread twill, including cross twill	5%
5211.19.00	--Other fabrics	5%
5211.20.00	-Bleached	5%
5211.3	-Dyed:	
5211.31.00	--Plain weave	5%
5211.32.00	--3-thread or 4-thread twill, including cross twill	5%
5211.39.00	--Other fabrics	5%
5211.4	-Of yarns of different colours:	
5211.41.00	--Plain weave	5%
5211.42.00	--Denim	5%
5211.43.00	--Other fabrics of 3-thread or 4-thread twill, including cross twill	5%
5211.49.00	--Other fabrics	5%
5211.5	-Printed:	
5211.51.00	--Plain weave	5%
5211.52.00	--3-thread or 4-thread twill, including cross twill	5%
5211.59.00	--Other fabrics	5%
5212	OTHER WOVEN FABRICS OF COTTON:	
5212.1	-Weighing not more than 200 g/m^2:	
5212.11.00	--Unbleached	5%
5212.12.00	--Bleached	5%
5212.13.00	--Dyed	5%
5212.14.00	--Of yarns of different colours	5%
5212.15.00	--Printed	5%
5212.2	-Weighing more than 200 g/m^2:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5212.21.00	--Unbleached	5%
5212.22.00	--Bleached	5%
5212.23.00	--Dyed	5%
5212.24.00	--Of yarns of different colours	5%
5212.25.00	--Printed	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 53—Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

5301	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK):	
5301.10.00	-Flax, raw or retted	Free
5301.2	-Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.21.00	--Broken or scutched	Free
5301.29.00	--Other	Free
5301.30.00	-Flax tow and waste	Free
5302	TRUE HEMP (*Cannabis sativa L.*), RAW OR PROCESSED BUT NOT SPUN; TOW AND WASTE OF TRUE HEMP (INCLUDING YARN WASTE AND GARNETTED STOCK):	
5302.10.00	-True hemp, raw or retted	Free
5302.90.00	-Other	Free
5303	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):	
5303.10.00	-Jute and other textile bast fibres, raw or retted	Free
5303.90.00	-Other	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

5305.00.00	COCONUT, ABACA (MANILA HEMP OR *Musa textilis Nee*), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)	Free
5306	FLAX YARN:	
5306.10.00	-Single	Free
5306.20.00	-Multiple (folded) or cabled	5% DC:5%
5307	YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF 5303:	
5307.10.00	-Single	5%
5307.20.00	-Multiple (folded) or cabled	5%
5308	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN:	
5308.10.00	-Coir yarn	Free
5308.20.00	-True hemp yarn	Free
5308.90.00	-Other	Free
5309	WOVEN FABRICS OF FLAX:	
5309.1	-Containing 85% or more by weight of flax:	
5309.11.00	--Unbleached or bleached	Free
5309.19.00	--Other	Free
5309.2	-Containing less than 85% by weight of flax:	
5309.21.00	--Unbleached or bleached	Free
5309.29.00	--Other	Free
5310	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF 5303:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5310.10.00	-Unbleached	Free
5310.90.00	-Other	Free
5311.00.00	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 54—Man-made filaments; strip and the like of man-made textile materials

Notes.

1.- Throughout this Schedule, "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

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

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

"Synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of 5404 or 5405.00.00 are not considered to be man-made fibres.

"Man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2.- 5402 and 5403 do not apply to synthetic or artificial filament tow of Chapter 55.

5401	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE:	
5401.10.00	-Of synthetic filaments	5%
5401.20.00	-Of artificial filaments	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5402	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX:	
5402.1	-High tenacity yarn of nylon or other polyamides, whether or not textured:	
5402.11.00	--Of aramids	Free
5402.19.00	--Other	Free
5402.20.00	-High tenacity yarn of polyesters, whether or not textured	Free
5402.3	-Textured yarn:	
5402.31.00	--Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5% DC:5%
5402.32.00	--Of nylon or other polyamides, measuring per single yarn more than 50 tex	5% DC:5%
5402.33.00	--Of polyesters	5% DC:5%
5402.34.00	--Of polypropylene	5% DC:5%
5402.39.00	--Other	5% DC:5%
5402.4	-Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
5402.44.00	--Elastomeric	5% DC:5%
5402.45.00	--Other, of nylon or other polyamides	5% DC:5%
5402.46.00	--Other, of polyesters, partially oriented	5% DC:5%
5402.47.00	--Other, of polyesters	5% DC:5%
5402.48.00	--Other, of polypropylene	5% DC:5%
5402.49.00	--Other	5% DC:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5402.5	-Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.51.00	--Of nylon or other polyamides	5% DC:5%
5402.52.00	--Of polyesters	5% DC:5%
5402.53.00	--Of polypropylene	5% DC:5%
5402.59.00	--Other	5% DC:5%
5402.6	-Other yarn, multiple (folded) or cabled:	
5402.61.00	--Of nylon or other polyamides	5% DC:5%
5402.62.00	--Of polyesters	5% DC:5%
5402.63.00	--Of polypropylene	5% DC:5%
5402.69.00	--Other	5% DC:5%
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX:	
5403.10.00	-High tenacity yarn of viscose rayon	Free
5403.3	-Other yarn, single:	
5403.31.00	--Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5% DC:5%
5403.32.00	--Of viscose rayon, with a twist exceeding 120 turns per metre	5% DC:5%
5403.33.00	--Of cellulose acetate	5% DC:5%
5403.39.00	--Other	5% DC:5%
5403.4	-Other yarn, multiple (folded) or cabled:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5403.41.00	--Of viscose rayon	5% DC:5%
5403.42.00	--Of cellulose acetate	5% DC:5%
5403.49.00	--Other	5% DC:5%
5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 mm:	
5404.1	-Monofilament:	
5404.11.00	--Elastomeric	5%
5404.12.00	--Other, of polypropylene	5%
5404.19.00	--Other	5%
5404.90.00	-Other	5%
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 mm	5%
5406.00.00	MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP FOR RETAIL SALE	5%
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF 5404:	
5407.10.00	-Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	5%
5407.20.00	-Woven fabrics obtained from strip or the like	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5407.30.00	-Fabrics specified in Note 9 to Section XI	5%
5407.4	-Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
5407.41.00	--Unbleached or bleached	5%
5407.42.00	--Dyed	5%
5407.43.00	--Of yarns of different colours	5%
5407.44.00	--Printed	5%
5407.5	-Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
5407.51.00	--Unbleached or bleached	5%
5407.52.00	--Dyed	5%
5407.53.00	--Of yarns of different colours	5%
5407.54.00	--Printed	5%
5407.6	-Other woven fabrics, containing 85% or more by weight of polyester filaments:	
5407.61.00	--Containing 85% or more by weight of non-textured polyester filaments	5%
5407.69.00	--Other	5%
5407.7	-Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
5407.71.00	--Unbleached or bleached	5%
5407.72.00	--Dyed	5%
5407.73.00	--Of yarns of different colours	5%
5407.74.00	--Printed	5%
5407.8	-Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
5407.81.00	--Unbleached or bleached	5%
5407.82.00	--Dyed	5%
5407.83.00	--Of yarns of different colours	5%
5407.84.00	--Printed	5%
5407.9	-Other woven fabrics:	
5407.91.00	--Unbleached or bleached	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5407.92.00	--Dyed	5%
5407.93.00	--Of yarns of different colours	5%
5407.94.00	--Printed	5%
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF 5405.00.00:	
5408.10.00	-Woven fabrics obtained from high tenacity yarn of viscose rayon	5%
5408.2	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	
5408.21.00	--Unbleached or bleached	5%
5408.22.00	--Dyed	5%
5408.23.00	--Of yarns of different colours	5%
5408.24.00	--Printed	5%
5408.3	-Other woven fabrics:	
5408.31.00	--Unbleached or bleached	5%
5408.32.00	--Dyed	5%
5408.33.00	--Of yarns of different colours	5%
5408.34.00	--Printed	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 55—Man-made staple fibres

Note.

1.- 5501 and 5502 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

(a) Length of tow exceeding 2 m;

(b) Twist less than 5 turns per metre;

(c) Measuring per filament less than 67 decitex;

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

(e) Total measurement of tow more than 20 000 decitex.

Tow of a length not exceeding 2 m is to be classified in 5503 or 5504.

5501	SYNTHETIC FILAMENT TOW:	
5501.1	-Of nylon or other polyamides:	
5501.11	--Of aramids:	
5501.11.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5%
5501.11.90	---Other	Free
5501.19	--Other:	
5501.19.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5%
5501.19.90	---Other	Free
5501.20	-Of polyesters:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5501.20.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5%
5501.20.90	---Other	Free
5501.30	-Acrylic or modacrylic:	
5501.30.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5%
5501.30.90	---Other	Free
5501.40	-Of polypropylene:	
5501.40.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5%
5501.40.90	---Other	Free
5501.90	-Other:	
5501.90.10	---Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5%
5501.90.90	---Other	Free
5502	ARTIFICIAL FILAMENT TOW:	
5502.10.00	-Of cellulose acetate	Free
5502.90.00	-Other	Free
5503	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:	
5503.1	-Of nylon or other polyamides:	
5503.11.00	--Of aramids	Free
5503.19.00	--Other	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

5503.20.00	-Of polyesters	Free
5503.30.00	-Acrylic or modacrylic	Free
5503.40.00	-Of polypropylene	Free
5503.90.00	-Other	Free
5504	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:	
5504.10.00	-Of viscose rayon	Free
5504.90.00	-Other	Free
5505	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES:	
5505.10.00	-Of synthetic fibres	Free
5505.20.00	-Of artificial fibres	Free
5506	SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:	
5506.10.00	-Of nylon or other polyamides	Free
5506.20.00	-Of polyesters	Free
5506.30.00	-Acrylic or modacrylic	Free
5506.40.00	-Of polypropylene	Free
5506.90.00	-Other	Free
5507.00.00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	Free
5508	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE:	
5508.10.00	-Of synthetic staple fibres	5%
5508.20.00	-Of artificial staple fibres	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5509	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE:	
5509.1	-Containing 85% or more by weight of staple fibres of nylon or other polyamides:	
5509.11.00	--Single yarn	5% DC:5%
5509.12.00	--Multiple (folded) or cabled yarn	5% DC:5%
5509.2	-Containing 85% or more by weight of polyester staple fibres:	
5509.21.00	--Single yarn	5% DC:5%
5509.22.00	--Multiple (folded) or cabled yarn	5% DC:5%
5509.3	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5509.31.00	--Single yarn	5% DC:5%
5509.32.00	--Multiple (folded) or cabled yarn	5% DC:5%
5509.4	-Other yarn, containing 85% or more by weight of synthetic staple fibres:	
5509.41.00	--Single yarn	5% DC:5%
5509.42.00	--Multiple (folded) or cabled yarn	5% DC:5%
5509.5	-Other yarn, of polyester staple fibres:	
5509.51.00	--Mixed mainly or solely with artificial staple fibres	5% DC:5%
5509.52.00	--Mixed mainly or solely with wool or fine animal hair	5% DC:5%
5509.53.00	--Mixed mainly or solely with cotton	5% DC:5%
5509.59.00	--Other	5% DC:5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5509.6	-Other yarn, of acrylic or modacrylic staple fibres:	
5509.61.00	--Mixed mainly or solely with wool or fine animal hair	5% DC:5%
5509.62.00	--Mixed mainly or solely with cotton	5% DC:5%
5509.69.00	-Other	5% DC:5%
5509.9	-Other yarn:	
5509.91.00	--Mixed mainly or solely with wool or fine animal hair	5% DC:5%
5509.92.00	--Mixed mainly or solely with cotton	5% DC:5%
5509.99.00	--Other	5% DC:5%
5510	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE:	
5510.1	-Containing 85% or more by weight of artificial staple fibres:	
5510.11.00	--Single yarn	5% DC:5%
5510.12.00	--Multiple (folded) or cabled yarn	5% DC:5%
5510.20.00	-Other yarn, mixed mainly or solely with wool or fine animal hair	5% DC:5%
5510.30.00	-Other yarn, mixed mainly or solely with cotton	5% DC:5%
5510.90.00	-Other yarn	5% DC:5%
5511	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5511.10.00	-Of synthetic staple fibres, containing 85% or more by weight of such fibres	5%
5511.20.00	-Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%
5511.30.00	-Of artificial staple fibres	5%
5512	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES:	
5512.1	-Containing 85% or more by weight of polyester staple fibres:	
5512.11.00	--Unbleached or bleached	5%
5512.19.00	--Other	5%
5512.2	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5512.21.00	--Unbleached or bleached	5%
5512.29.00	--Other	5%
5512.9	-Other:	
5512.91.00	--Unbleached or bleached	5%
5512.99.00	--Other	5%
5513	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m^2:	
5513.1	-Unbleached or bleached:	
5513.11.00	--Of polyester staple fibres, plain weave	5%
5513.12.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5513.13.00	--Other woven fabrics of polyester staple fibres	5%
5513.19.00	--Other woven fabrics	5%
5513.2	-Dyed:	
5513.21.00	--Of polyester staple fibres, plain weave	5%
5513.23.00	--Other woven fabrics of polyester staple fibres	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5513.29.00	--Other woven fabrics	5%
5513.3	-Of yarns of different colours:	
5513.31.00	--Of polyester staple fibres, plain weave	5%
5513.39.00	--Other woven fabrics	5%
5513.4	-Printed:	
5513.41.00	--Of polyester staple fibres, plain weave	5%
5513.49.00	--Other woven fabrics	5%
5514	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/m^2:	
5514.1	-Unbleached or bleached:	
5514.11.00	--Of polyester staple fibres, plain weave	5%
5514.12.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5514.19.00	--Other woven fabrics	5%
5514.2	-Dyed:	
5514.21.00	--Of polyester staple fibres, plain weave	5%
5514.22.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5514.23.00	--Other woven fabrics of polyester staple fibres	5%
5514.29.00	--Other woven fabrics	5%
5514.30.00	-Of yarns of different colours	5%
5514.4	-Printed:	
5514.41.00	--Of polyester staple fibres, plain weave	5%
5514.42.00	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%
5514.43.00	--Other woven fabrics of polyester staple fibres	5%
5514.49.00	--Other woven fabrics	5%
5515	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5515.1	-Of polyester staple fibres:	
5515.11.00	--Mixed mainly or solely with viscose rayon staple fibres	5%
5515.12.00	--Mixed mainly or solely with man-made filaments	5%
5515.13.00	--Mixed mainly or solely with wool or fine animal hair	5%
5515.19.00	--Other	5%
5515.2	-Of acrylic or modacrylic staple fibres:	
5515.21.00	--Mixed mainly or solely with man-made filaments	5%
5515.22.00	--Mixed mainly or solely with wool or fine animal hair	5%
5515.29.00	--Other	5%
5515.9	-Other woven fabrics:	
5515.91.00	--Mixed mainly or solely with man-made filaments	5%
5515.99.00	--Other	5%
5516	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES:	
5516.1	-Containing 85% or more by weight of artificial staple fibres:	
5516.11.00	--Unbleached or bleached	5%
5516.12.00	--Dyed	5%
5516.13.00	--Of yarns of different colours	5%
5516.14.00	--Printed	5%
5516.2	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
5516.21.00	--Unbleached or bleached	5%
5516.22.00	--Dyed	5%
5516.23.00	--Of yarns of different colours	5%
5516.24.00	--Printed	5%
5516.3	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516.31.00	--Unbleached or bleached	5%
5516.32.00	--Dyed	5%
5516.33.00	--Of yarns of different colours	5%
5516.34.00	--Printed	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5516.4	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.41.00	--Unbleached or bleached	5%
5516.42.00	--Dyed	5%
5516.43.00	--Of yarns of different colours	5%
5516.44.00	--Printed	5%
5516.9	-Other:	
5516.91.00	--Unbleached or bleached	5%
5516.92.00	--Dyed	5%
5516.93.00	--Of yarns of different colours	5%
5516.94.00	--Printed	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 56—Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes.

1.- This Chapter does not cover:

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of 3401, polishes, creams or similar preparations of 3405, fabric softeners of 3809) where the textile material is present merely as a carrying medium;

(b) Textile products of 5811.00.00;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (6805);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (6814);

(e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or

(f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of 9619.

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

3.- 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

5603 also includes nonwovens in which plastics or rubber forms the bonding substance.

5602 and 5603 do not, however, cover:

(a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile

Rectified Authorised Version registered 07/05/2024 C2023C00197

material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

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

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

4.- 5604 does not cover textile yarn, or strip or the like of 5404 or 5405.00.00, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

5601	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 mm IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS:	
5601.2	-Wadding of textile materials and articles thereof:	
5601.21.00	--Of cotton	Free
5601.22.00	--Of man-made fibres	Free
5601.29.00	--Other	Free
5601.30.00	-Textile flock and dust and mill neps	Free
5602	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED:	
5602.10.00	-Needleloom felt and stitch-bonded fibre fabrics	5% CA:Free
5602.2	-Other felt, not impregnated, coated, covered or laminated:	
5602.21.00	--Of wool or fine animal hair	5% CA:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

5602.29.00	--Of other textile materials	5% CA:Free
5602.90.00	-Other	5% CA:Free
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED:	
5603.1	-Of man-made filaments:	
5603.11.00	--Weighing not more than 25 g/m^2	5%
5603.12.00	--Weighing more than 25 g/m^2 but not more than 70 g/m^2	5%
5603.13.00	--Weighing more than 70 g/m^2 but not more than 150 g/m^2	5%
5603.14.00	--Weighing more than 150 g/m^2	5%
5603.9	-Other:	
5603.91.00	--Weighing not more than 25 g/m^2	5%
5603.92.00	--Weighing more than 25 g/m^2 but not more than 70 g/m^2	5%
5603.93.00	--Weighing more than 70 g/m^2 but not more than 150 g/m^2	5%
5603.94.00	--Weighing more than 150 g/m^2	5%
5604	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF 5404 OR 5405.00.00, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS:	
5604.10.00	-Rubber thread and cord, textile covered	5%
5604.90.00	-Other	5%
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF 5404 OR 5405.00.00, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

5606	GIMPED YARN, AND STRIP AND THE LIKE OF 5404 OR 5405.00.00, GIMPED (OTHER THAN THOSE OF 5605.00.00 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN:	
5606.00.10	---Chenille yarn and gimped yarn	Free
5606.00.90	---Other	5%
5607	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS:	
5607.2	-Of sisal or other textile fibres of the genus *Agave*:	
5607.21.00	--Binder or baler twine	5%
5607.29.00	--Other	5%
5607.4	-Of polyethylene or polypropylene:	
5607.41.00	--Binder or baler twine	5%
5607.49.00	--Other	5% CA:Free
5607.50.00	-Of other synthetic fibres	5%
5607.90	-Other:	
5607.90.10	---Of jute or other textile bast fibres of 5303	5%
5607.90.90	---Other	5%
5608	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS:	
5608.1	-Of man-made textile materials:	
5608.11.00	--Made up fishing nets	Free
5608.19	--Other:	
5608.19.10	---Nets and netting of twine, cordage or rope	Free
5608.19.90	---Other	5%
5608.90	-Other:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5608.90.10	---Goods, as follows: (a) fishing nets of yarn; (b) nets and netting of twine, cordage or rope	Free
5608.90.90	---Other	5%
5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF 5404 OR 5405.00.00, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 57—Carpets and other textile floor coverings

Notes.

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

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

Additional Notes.

1.- For the purposes of this Chapter, the expression “floor coverings” includes all mats, rugs, and similar goods.

2.- For the purposes of 5703, the term “tufted” means tufting by any method, including hand tufting.

5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP:	
5701.10.00	-Of wool or fine animal hair	Free
5701.90.00	-Of other textile materials	Free
5702	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:	
5702.10.00	-“Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	Free
5702.20.00	-Floor coverings of coconut fibres (coir)	Free
5702.3	-Other, of pile construction, not made up:	
5702.31.00	--Of wool or fine animal hair	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5702.32.00	--Of man-made textile materials	5%
5702.39	--Of other textile materials:	
5702.39.10	---Goods of terry fabrics	5%
5702.39.20	---Goods, NSA, as follows: (a) of sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton	Free
5702.39.90	---Other	5%
5702.4	-Other, of pile construction, made up:	
5702.41	--Of wool or fine animal hair:	
5702.41.10	---Handmade	Free
5702.41.90	---Other	5%
5702.42	--Of man-made textile materials:	
5702.42.10	---Handmade	Free
5702.42.90	---Other	5%
5702.49	--Of other textile materials:	
5702.49.10	---Goods of terry fabrics	5%
5702.49.20	---Goods, NSA, as follows: (a) of sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton; (c) handmade	Free
5702.49.90	---Other	5%
5702.50	-Other, not of pile construction, not made up:	
5702.50.10	---Goods, as follows: (a) of sisal or jute; (b) of 100% cotton	Free
5702.50.90	---Other	5%
5702.9	-Other, not of pile construction, made up:	
5702.91	--Of wool or fine animal hair:	
5702.91.10	---Handmade	Free
5702.91.90	---Other	5%
5702.92	--Of man-made textile materials:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5702.92.10	---Handmade	Free
5702.92.90	---Other	5%
5702.99	--Of other textile materials:	
5702.99.10	---Goods, as follows: (a) of sisal or jute; (b) of 100% cotton; (c) handmade	Free
5702.99.90	---Other	5%
5703	CARPETS AND OTHER TEXTILE FLOOR COVERINGS (INCLUDING TURF), TUFTED, WHETHER OR NOT MADE UP:	
5703.10.00	-Of wool or fine animal hair	5%
5703.2	-Of nylon or other polyamides:	
5703.21.00	--Turf	5%
5703.29.00	--Other	5%
5703.3	-Of other man-made textile materials:	
5703.31.00	--Turf	5%
5703.39.00	--Other	5%
5703.90	-Of other textile materials:	
5703.90.10	---Goods, as follows: (a) of coir, sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton	Free
5703.90.90	---Other	5%
5704	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP:	
5704.10	-Tiles, having a maximum surface area of 0.3 m^2:	
5704.10.10	---Produced by the needleloom process	5%
5704.10.90	---Other	5%
5704.20	-Tiles, having a maximum surface area exceeding 0.3 m^2 but not exceeding 1 m^2:	

Rectified Authorised Version registered 07/05/2024 C2023C00197

5704.20.10	---Produced by the needleloom process	5%
5704.20.90	---Other	5%
5704.90	-Other:	
5704.90.10	---Produced by the needleloom process	5%
5704.90.90	---Other	5%
5705	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP:	
5705.00.10	---Goods of terry fabrics	5%
5705.00.20	---Goods, NSA, as follows: (a) of coir, sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton; (c) handmade	Free
5705.00.30	---Goods of felt	5% CA:Free
5705.00.90	---Other	5% CA:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 58—Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2.- 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3.- For the purposes of 5803, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4.- 5804 does not apply to knotted net fabrics of twine, cordage or rope, of 5608.

5.- For the purposes of 5806, "narrow woven fabrics" means:

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

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

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

Narrow woven fabrics with woven fringes are to be classified in 5808.

6.- In 5810, "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequins, beads or ornamental motifs of textile or other

Rectified Authorised Version registered 07/05/2024 C2023C00197

materials. The heading does not apply to needlework tapestry (5805.00.00).

7.- In addition to the products of 5809.00.00, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Additional Note.

1.- For the purposes of 5804, “lace” does not include knitted fabrics.

5801	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF 5802 OR 5806:	
5801.10	-Of wool or fine animal hair:	
5801.10.10	---Velvet	5%
5801.10.9	---Other:	
5801.10.91	----Cut corduroy	Free
5801.10.99	----Other	5%
5801.2	-Of cotton:	
5801.21.00	--Uncut weft pile fabrics	5%
5801.22.00	--Cut corduroy	Free
5801.23.00	--Other weft pile fabrics	5%
5801.26.00	--Chenille fabrics	5%
5801.27	--Warp pile fabrics:	
5801.27.10	---Velvet	5%
5801.27.90	---Other	5%
5801.3	-Of man-made fibres:	
5801.31.00	--Uncut weft pile fabrics	5%
5801.32.00	--Cut corduroy	Free
5801.33.00	--Other weft pile fabrics	5%
5801.36.00	--Chenille fabrics	5%
5801.37	--Warp pile fabrics:	
5801.37.10	---Velvet	5%
5801.37.90	---Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5801.90	-Of other textile materials:	
5801.90.10	---Velvet	5%
5801.90.90	---Other	5%
5802	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF 5703:	
5802.10.00	-Terry towelling and similar woven terry fabrics, of cotton	5%
5802.20.00	-Terry towelling and similar woven terry fabrics, of other textile materials	5%
5802.30.00	-Tufted textile fabrics	5%
5803	GAUZE, OTHER THAN NARROW FABRICS OF 5806:	
5803.00.10	---Of cotton	Free
5803.00.9	---Of other textile materials:	
5803.00.91	----Containing 20% or more by weight of man-made fibres	5%
5803.00.99	----Other	Free
5804	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 6002 TO 6006:	
5804.10.00	-Tulles and other net fabrics	Free
5804.2	-Mechanically made lace:	
5804.21.00	--Of man-made fibres	Free
5804.29.00	--Of other textile materials	Free
5804.30.00	-Hand-made lace	Free
5805.00.00	HAND-WOVEN TAPESTRIES OF THE TYPES GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

5806	NARROW WOVEN FABRICS, OTHER THAN GOODS OF 5807; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS):	
5806.10.00	-Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	5%
5806.20.00	-Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%
5806.3	-Other woven fabrics:	
5806.31.00	--Of cotton	5%
5806.32.00	--Of man-made fibres	5%
5806.39	--Of other textile materials:	
5806.39.10	---Of 100% hemp, of 100% jute or of 100% hemp and jute	Free
5806.39.90	---Other	5%
5806.40.00	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	Free
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED:	
5807.10.00	-Woven	5%
5807.90.00	-Other	5%
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES:	
5808.10.00	-Braids in the piece	5%
5808.90.00	-Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF 5605.00.00, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	Free
5810	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS:	
5810.10.00	-Embroidery without visible ground	5%
5810.9	-Other embroidery:	
5810.91.00	--Of cotton	5% CA:Free
5810.92.00	--Of man-made fibres	5% CA:Free
5810.99.00	--Of other textile materials	5% CA:Free
5811.00.00	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF 5810	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

Chapter 59—Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

1.- Except where the context otherwise requires, for the purposes of this Chapter "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and 5803 and 5806, the braids and ornamental trimmings in the piece of 5808 and the knitted or crocheted fabrics of 6002 to 6006.

2.- 5903 applies to:

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

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

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

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

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

Rectified Authorised Version registered 07/05/2024 C2023C00197

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

(6) Textile products of 5811.00.00;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of 5604.

3.- For the purposes of 5903, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.

4.- For the purposes of 5905, "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (4814) or on a textile backing (generally 5907.00.00).

5.- For the purposes of 5906, "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1 500 g/m^2; or

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

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of 5604;

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

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of 5811.00.00.

Rectified Authorised Version registered 07/05/2024 C2023C00197

6.- 5907.00.00 does not apply to:

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

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

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

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

(e) Wood veneered on a backing of textile fabrics (4408);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (6805);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (6814); or

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

7.- 5910.00.00 does not apply to:

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

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (4010).

8.- 5911 applies to the following goods, which do not fall in any other heading of Section XI:

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of 5908.00.00 to 5910.00.00), the following only:

Rectified Authorised Version registered 07/05/2024 C2023C00197

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

(ii) Bolting cloth;

(iii) Filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

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

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

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

(b) Textile articles (other than those of 5908.00.00 to 5910.00.00) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

5901	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS:	
5901.10.00	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	Free
5901.90.00	-Other	Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON:	
5902.10.00	-Of nylon or other polyamides	5%
5902.20.00	-Of polyesters	5%
5902.90.00	-Other	5%
5903	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF 5902:	
5903.10	-With poly(vinyl chloride):	
5903.10.10	---Goods with plastic addition of 34 g/m^2 or less, as follows: (a) having a woven base fabric of cotton, containing 20% or more by weight of man-made fibres; (b) having a woven base fabric of man-made fibres, other than of polyolefins	5%
5903.10.90	---Other	5%
5903.20	-With polyurethane:	
5903.20.10	---Having a woven base fabric, as follows: (a) of cotton, containing 20% or more by weight of man-made fibres; (b) of man-made fibres, other than of polyolefins	5%
5903.20.90	---Other	5%
5903.90	-Other:	
5903.90.10	---Having a woven base fabric, as follows: (a) of cotton, containing 20% or more by weight of man-made fibres; (b) of man-made fibres, other than of polyolefins	5%
5903.90.90	---Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5904	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE:	
5904.10.00	-Linoleum	5%
5904.90.00	-Other	5%
5905	TEXTILE WALL COVERINGS:	
5905.00.10	---Backed with permanently affixed paper	5% DCS:4% DCT:5%
5905.00.20	---Goods, as follows: (a) of cotton, containing less than 20% by weight of man-made fibres; (b) of wool or fine animal hair	5%
5905.00.30	---Goods, as follows: (a) of cotton, NSA; (b) of man-made fibres	5%
5905.00.90	---Of other textile materials	Free
5906	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF 5902:	
5906.10.00	-Adhesive tape of a width not exceeding 20 cm	5%
5906.9	-Other:	
5906.91	--Knitted or crocheted:	
5906.91.10	---Fabrics laminated with expanded or foam rubber	Free
5906.91.90	---Other	5%
5906.99.00	--Other	5%
5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197

5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	5%
5909	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS:	
5909.00.10	---Having an internal diameter not exceeding 110 mm	5%
5909.00.90	---Other	Free
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	5%
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 8 TO THIS CHAPTER:	
5911.10.00	-Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5%
5911.20.00	-Bolting cloth, whether or not made up	5%
5911.3	-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	
5911.31.00	--Weighing less than 650 g/m^2	5% CA:Free
5911.32.00	--Weighing 650 g/m^2 or more	5% CA:Free

Rectified Authorised Version registered 07/05/2024 C2023C00197

5911.40.00	-Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	5%
5911.90	-Other:	
5911.90.10	---Goods, as follows: (a) articles; (b) braids	5%
5911.90.20	---Self-adhesive circular polishing pads of a kind used for the manufacture of semiconductor wafers	5% From 1 July 2019 Free
5911.90.90	---Other	5%

Rectified Authorised Version registered 07/05/2024 C2023C00197