Customs Tariff Act 1995

No. 147, 1995

Compilation No. 91

Compilation date: 25 October 2023

Includes amendments: Act No. 22, 2024

Registered: 1 May 2024

This compilation is in 7 volumes

Volume 1:	sections 1–22 Schedule 2 Schedule 3 (Chapters 1–15)
Volume 2:	Schedule 3 (Chapters 16–38)
Volume 3:	Schedule 3 (Chapters 39–59)
Volume 4:	Schedule 3 (Chapters 60–73)
Volume 5:	**Schedule 3 (Chapters 74–97)**
Volume 6:	Schedules 4–15
Volume 7:	Endnotes

Each volume has its own contents

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 25 October 2023 (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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.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 XV—Base metals and articles of base metal 1

Chapter 74—Copper and articles thereof 1

Note. 1

Subheading Note. 2

Chapter 75—Nickel and articles thereof 9

Subheading Notes. 9

Chapter 76—Aluminium and articles thereof 12

Subheading Notes. 12

Additional Note. 13

Chapter 78—Lead and articles thereof 18

Subheading Note. 18

Chapter 79—Zinc and articles thereof 20

Subheading Note. 20

Chapter 80—Tin and articles thereof 22

Subheading Note. 22

Chapter 81—Other base metals; cermets; articles thereof 24

Chapter 82—Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal 28

Notes. 28

Chapter 83—Miscellaneous articles of base metal 35

Notes. 35

Additional Note. 35

Section XVI—Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles 39

Notes. 39

Additional Notes. 42

Authorised Version C2024C00149 registered 01/05/2024

Chapter 84—Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof 43
Notes. 43
Subheading Notes. 48
Additional Notes. 48
Chapter 85—Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles 119
Notes. 119
Subheading Notes. 127
Additional Notes. 128
Section XVII—Vehicles, aircraft, vessels and associated transport equipment 165
Notes. 165
Chapter 86—Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds 167
Notes. 167
Chapter 87—Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof 171
Notes. 171
Subheading Note. 171
Additional Notes. 172
Chapter 88—Aircraft, spacecraft, and parts thereof 195
Note. 195
Subheading Notes. 195
Chapter 89—Ships, boats and floating structures 198
Note. 198

Authorised Version C2024C00149 registered 01/05/2024

Section XVIII—Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof 201

Chapter 90—Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof 201

Notes. 201

Additional Notes. 204

Chapter 91—Clocks and watches and parts thereof 222

Notes. 222

Chapter 92—Musical instruments; parts and accessories of such articles 227

Notes. 227

Section XIX—Arms and ammunition; parts and accessories thereof 230

Chapter 93—Arms and ammunition; parts and accessories thereof 230

Notes. 230

Section XX—Miscellaneous manufactured articles 233

Chapter 94—Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings 233

Notes. 233

Additional Note. 235

Chapter 95—Toys, games and sports requisites; parts and accessories thereof 240

Notes. 240

Subheading Note. 242

Chapter 96—Miscellaneous manufactured articles 247

Notes. 247

Authorised Version C2024C00149 registered 01/05/2024

Section XXI—Works of art, collectors' pieces and antiques 255

Chapter 97—Works of art, collectors' pieces and antiques 255

Notes. 255

Additional Notes. 256

Authorised Version C2024C00149 registered 01/05/2024

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

Section XV—Base metals and articles of base metal

Chapter 74—Copper and articles thereof

Note.

1.- In this Chapter the following have the meanings hereby assigned to them:

(a) **Refined copper**

Metal containing at least 99.85% by weight of copper; or

Metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Table—Other elements

Element		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1
Zr	Zirconium	0.3
Other elements[(1)], each		0.3

[(1)] Other elements are, for example, Al, Be, Co, Fe, Mn, Ni, Si.

Authorised Version C2024C00149 registered 01/05/2024

(b) **Copper alloys**

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) **Master alloys**

Alloys containing with other elements more than 10% by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus falls in 2853.

Subheading Note.

1.- In this Chapter the following have the meanings hereby assigned to them:

(a) **Copper-zinc base alloys (brasses)**

Alloys of copper and zinc, with or without other elements. When other elements are present:

- zinc predominates by weight over each of such other elements;
- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and
- any tin content by weight is less than 3% (see copper-tin alloys (bronzes)).

(b) **Copper-tin base alloys (bronzes)**

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin

Authorised Version C2024C00149 registered 01/05/2024

content is 3% or more the zinc content by weight may exceed that of tin but must be less than 10%.

(c) **Copper-nickel-zinc base alloys (nickel silvers)**

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5% or more by weight (see copper-zinc alloys (brasses)).

(d) **Copper-nickel base alloys**

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1% of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

7401.00.00	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)	Free
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	Free
7403	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT:	
7403.1	-Refined copper:	
7403.11.00	--Cathodes and sections of cathodes	Free
7403.12.00	--Wire-bars	Free
7403.13.00	--Billets	Free
7403.19.00	--Other	Free
7403.2	-Copper alloys:	
7403.21.00	--Copper-zinc base alloys (brass)	Free
7403.22.00	--Copper-tin base alloys (bronze)	Free
7403.29.00	--Other copper alloys (other than master alloys of 7405.00.00)	Free
7404.00.00	COPPER WASTE AND SCRAP	Free
7405.00.00	MASTER ALLOYS OF COPPER	Free

Authorised Version C2024C00149 registered 01/05/2024

7406	COPPER POWDERS AND FLAKES:	
7406.10.00	-Powders of non-lamellar structure	Free
7406.20.00	-Powders of lamellar structure; flakes	Free
7407	COPPER BARS, RODS AND PROFILES:	
7407.10.00	-Of refined copper	5% DCS:4% DCT:5%
7407.2	-Of copper alloys:	
7407.21.00	--Of copper-zinc base alloys (brass)	5% DCS:4% DCT:5%
7407.29.00	--Other	5% DCS:4% DCT:5%
7408	COPPER WIRE:	
7408.1	-Of refined copper:	
7408.11.00	--Of which the maximum cross-sectional dimension exceeds 6 mm	5% DCS:4% DCT:5%
7408.19.00	--Other	5% DCS:4% DCT:5%
7408.2	-Of copper alloys:	
7408.21.00	--Of copper-zinc base alloys (brass)	5% DCS:4% DCT:5%
7408.22.00	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5% DCS:4% DCT:5%
7408.29.00	--Other	5% DCS:4% DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 mm:	
7409.1	-Of refined copper:	
7409.11.00	--In coils	5% DCS:4% DCT:5%
7409.19.00	--Other	5% DCS:4% DCT:5%
7409.2	-Of copper-zinc base alloys (brass):	
7409.21.00	--In coils	5% DCS:4% DCT:5%
7409.29.00	--Other	5% DCS:4% DCT:5%
7409.3	-Of copper-tin base alloys (bronze):	
7409.31.00	--In coils	5% DCS:4% DCT:5%
7409.39.00	--Other	5% DCS:4% DCT:5%
7409.40.00	-Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5% DCS:4% DCT:5%
7409.90.00	-Of other copper alloys	5% DCS:4% DCT:5%
7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS), OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 mm:	

Authorised Version C2024C00149 registered 01/05/2024

7410.1	-Not backed:	
7410.11.00	--Of refined copper	5% DCS:4% DCT:5%
7410.12.00	--Of copper alloys	5% DCS:4% DCT:5%
7410.2	-Backed:	
7410.21.00	--Of refined copper	5% DCS:4% DCT:5%
7410.22.00	--Of copper alloys	5% DCS:4% DCT:5%
7411	COPPER TUBES AND PIPES:	
7411.10.00	-Of refined copper	5% DCS:4% DCT:5%
7411.2	-Of copper alloys:	
7411.21.00	--Of copper-zinc base alloys (brass)	5% DCS:4% DCT:5%
7411.22.00	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5% DCS:4% DCT:5%
7411.29.00	--Other	5% DCS:4% DCT:5%
7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES):	
7412.10.00	-Of refined copper	5%
7412.20.00	-Of copper alloys	5%

Authorised Version C2024C00149 registered 01/05/2024

7413.00.00	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	5% DCS:4% DCT:5%
7415	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER:	
7415.10.00	-Nails and tacks, drawing pins, staples and similar articles	5%
7415.2	-Other articles, not threaded:	
7415.21.00	--Washers (including spring washers)	5%
7415.29.00	--Other	5%
7415.3	-Other threaded articles:	
7415.33.00	--Screws; bolts and nuts	5%
7415.39.00	--Other	5%
7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER:	
7418.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	5%
7418.20.00	-Sanitary ware and parts thereof	5%
7419	OTHER ARTICLES OF COPPER:	
7419.20	-Cast, moulded, stamped or forged, but not further worked:	
7419.20.10	---Chain and parts thereof	Free
7419.20.90	---Other	5%
7419.80	-Other:	
7419.80.10	---Chain and parts thereof	Free

Authorised Version C2024C00149 registered 01/05/2024

7419.80.90	---Other	5%

Authorised Version C2024C00149 registered 01/05/2024

Chapter 75—Nickel and articles thereof

Subheading Notes.

1.- In this Chapter the following have the meanings hereby assigned to them:

(a) **Nickel, not alloyed**

Metal containing by weight at least 99% of nickel plus cobalt, provided that:

(i) the cobalt content by weight does not exceed 1.5%, and

(ii) the content by weight of any other element does not exceed the limit specified in the following table:

Table—Other elements

Element		Limiting content % by weight
Fe	Iron	0.5
O	Oxygen	0.4
Other elements, each		0.3

(b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

2.- Notwithstanding the provisions of Note 9(c) to Section XV, for the purposes of 7508.10.00 “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Authorised Version C2024C00149 registered 01/05/2024

7501	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY:	
7501.10.00	-Nickel mattes	Free
7501.20.00	-Nickel oxide sinters and other intermediate products of nickel metallurgy	Free
7502	UNWROUGHT NICKEL:	
7502.10.00	-Nickel, not alloyed	Free
7502.20.00	-Nickel alloys	Free
7503.00.00	NICKEL WASTE AND SCRAP	Free
7504.00.00	NICKEL POWDERS AND FLAKES	Free
7505	NICKEL BARS, RODS, PROFILES AND WIRE:	
7505.1	-Bars, rods and profiles:	
7505.11.00	--Of nickel, not alloyed	Free
7505.12.00	--Of nickel alloys	Free
7505.2	-Wire:	
7505.21.00	--Of nickel, not alloyed	Free
7505.22.00	--Of nickel alloys	Free
7506	NICKEL PLATES, SHEETS, STRIP AND FOIL:	
7506.10.00	-Of nickel, not alloyed	Free
7506.20.00	-Of nickel alloys	Free
7507	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES):	
7507.1	-Tubes and pipes:	
7507.11.00	--Of nickel, not alloyed	Free
7507.12.00	--Of nickel alloys	Free

Authorised Version C2024C00149 registered 01/05/2024

7507.20.00	-Tube or pipe fittings	5%
7508	OTHER ARTICLES OF NICKEL:	
7508.10.00	-Cloth, grill and netting, of nickel wire	Free
7508.90.00	-Other	Free

Authorised Version C2024C00149 registered 01/05/2024

Chapter 76—Aluminium and articles thereof

Subheading Notes.

1.- In this Chapter the following have the meanings hereby assigned to them:

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Table—Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements [1], each	0.1[2]

[1] Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

[2] Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1%.

2.- Notwithstanding the provisions of Note 9(c) to Section XV, for the purposes of 7616.91.00 “wire” applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Authorised Version C2024C00149 registered 01/05/2024

Additional Note.

1.- Heading 7610 does not include plates, rods, angles, shapes, sections, tubes, pipes and the like, requiring further modification before use in structures, including, but not limited to, cutting, drilling and bending.

7601	UNWROUGHT ALUMINIUM:	
7601.10.00	-Aluminium, not alloyed	Free
7601.20.00	-Aluminium alloys	Free
7602.00.00	ALUMINIUM WASTE AND SCRAP	Free
7603	ALUMINIUM POWDERS AND FLAKES:	
7603.10.00	-Powders of non-lamellar structure	Free
7603.20.00	-Powders of lamellar structure; flakes	Free
7604	ALUMINIUM BARS, RODS AND PROFILES:	
7604.10.00	-Of aluminium, not alloyed	5% DCS:4% DCT:5%
7604.2	-Of aluminium alloys:	
7604.21.00	--Hollow profiles	5% DCS:4% DCT:5%
7604.29.00	--Other	5% DCS:4% DCT:5%
7605	ALUMINIUM WIRE:	
7605.1	-Of aluminium, not alloyed:	
7605.11.00	--Of which the maximum cross-sectional dimension exceeds 7 mm	5% DCS:4% DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

7605.19.00	--Other	5% DCS:4% DCT:5%
7605.2	-Of aluminium alloys:	
7605.21.00	--Of which the maximum cross-sectional dimension exceeds 7 mm	5% DCS:4% DCT:5%
7605.29.00	--Other	5% DCS:4% DCT:5%
7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm:	
7606.1	-Rectangular (including square):	
7606.11.00	--Of aluminium, not alloyed	5% DCS:4% DCT:5%
7606.12.00	--Of aluminium alloys	5% DCS:4% DCT:5%
7606.9	-Other:	
7606.91.00	--Of aluminium, not alloyed	5% DCS:4% DCT:5%
7606.92.00	--Of aluminium alloys	5% DCS:4% DCT:5%
7607	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.2 mm:	
7607.1	-Not backed:	
7607.11.00	--Rolled but not further worked	5%
7607.19.00	--Other	5%

Authorised Version C2024C00149 registered 01/05/2024

7607.20.00	-Backed	5%
7608	ALUMINIUM TUBES AND PIPES:	
7608.10.00	-Of aluminium, not alloyed	5% DCS:4% DCT:5%
7608.20.00	-Of aluminium alloys	5% DCS:4% DCT:5%
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	5%
7610	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, BALUSTRADES, PILLARS AND COLUMNS); ALUMINIUM PLATES, RODS, PROFILES, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES:	
7610.10.00	-Doors, windows and their frames and thresholds for doors	5% CA:Free
7610.90.00	-Other	5% CA:Free
7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5%

Authorised Version C2024C00149 registered 01/05/2024

7612	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR COLLAPSIBLE TUBULAR CONTAINERS), FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:	
7612.10.00	-Collapsible tubular containers	Free
7612.90.00	-Other	5%
7613.00.00	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS	5%
7614	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED:	
7614.10.00	-With steel core	5% DCS:4% DCT:5%
7614.90.00	-Other	5% DCS:4% DCT:5%
7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM:	
7615.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	5%
7615.20.00	-Sanitary ware and parts thereof	5%
7616	OTHER ARTICLES OF ALUMINIUM:	

Authorised Version C2024C00149 registered 01/05/2024

7616.10.00	-Nails, tacks, staples (other than those of 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%
7616.9	-Other:	
7616.91.00	--Cloth, grill, netting and fencing, of aluminium wire	5%
7616.99.00	--Other	5%

Authorised Version C2024C00149 registered 01/05/2024

Chapter 78—Lead and articles thereof

Subheading Note.

1.- In this Chapter "refined lead" means:
Metal containing by weight at least 99.9% of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Table—Other elements

Element	Limiting content % by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002
Other (for example Te), each	0.001

7801	UNWROUGHT LEAD:	
7801.10.00	-Refined lead	Free
7801.9	-Other:	
7801.91.00	--Containing by weight antimony as the principal other element	Free
7801.99.00	--Other	Free
7802.00.00	LEAD WASTE AND SCRAP	Free

Authorised Version C2024C00149 registered 01/05/2024

7804	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES:	
7804.1	-Plates, sheets, strip and foil:	
7804.11.00	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	Free
7804.19.00	--Other	Free
7804.20.00	-Powders and flakes	Free
7806	OTHER ARTICLES OF LEAD:	
7806.00.10	---Goods, as follows: (a) lead bars, rods, profiles and wire; (b) lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Free
7806.00.90	---Other	5%

Authorised Version C2024C00149 registered 01/05/2024

Chapter 79—Zinc and articles thereof

Subheading Note.

1.- In this Chapter the following have the meanings hereby assigned to them:

(a) **Zinc, not alloyed**
Metal containing by weight at least 97.5% of zinc.

(b) **Zinc alloys**
Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5%.

(c) **Zinc dust**
Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80% by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85% by weight of metallic zinc.

7901	UNWROUGHT ZINC:	
7901.1	-Zinc, not alloyed:	
7901.11.00	--Containing by weight 99.99% or more of zinc	Free
7901.12.00	--Containing by weight less than 99.99% of zinc	Free
7901.20.00	-Zinc alloys	Free
7902.00.00	ZINC WASTE AND SCRAP	Free
7903	ZINC DUST, POWDERS AND FLAKES:	
7903.10.00	-Zinc dust	Free
7903.90.00	-Other	Free
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE	Free

Authorised Version C2024C00149 registered 01/05/2024

7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	Free
7907	OTHER ARTICLES OF ZINC:	
7907.00.10	---Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Free
7907.00.90	---Other	5%

Authorised Version C2024C00149 registered 01/05/2024

Chapter 80—Tin and articles thereof

Subheading Note.

1.- In this Chapter the following have the meanings hereby assigned to them:

(a) **Tin, not alloyed**

Metal containing by weight at least 99% of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

Table—Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) **Tin alloys**

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

(i) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

8001	UNWROUGHT TIN:	
8001.10.00	-Tin, not alloyed	Free
8001.20.00	-Tin alloys	Free
8002.00.00	TIN WASTE AND SCRAP	Free
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE	Free

Authorised Version C2024C00149 registered 01/05/2024

8007.00.00	OTHER ARTICLES OF TIN	Free

Authorised Version C2024C00149 registered 01/05/2024

Chapter 81—Other base metals; cermets; articles thereof

8101	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
8101.10.00	-Powders	Free
8101.9	-Other:	
8101.94.00	--Unwrought tungsten, including bars and rods obtained simply by sintering	Free
8101.96.00	--Wire	Free
8101.97.00	--Waste and scrap	Free
8101.99.00	--Other	Free
8102	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
8102.10.00	-Powders	Free
8102.9	-Other:	
8102.94.00	--Unwrought molybdenum, including bars and rods obtained simply by sintering	Free
8102.95.00	--Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	Free
8102.96.00	--Wire	Free
8102.97.00	--Waste and scrap	Free
8102.99.00	--Other	Free
8103	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
8103.20.00	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	Free
8103.30.00	-Waste and scrap	Free
8103.9	-Other:	
8103.91.00	--Crucibles	Free
8103.99.00	--Other	Free

Authorised Version C2024C00149 registered 01/05/2024

8104	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
8104.1	-Unwrought magnesium:	
8104.11.00	--Containing at least 99.8% by weight of magnesium	Free
8104.19.00	--Other	Free
8104.20.00	-Waste and scrap	Free
8104.30.00	-Raspings, turnings and granules, graded according to size; powders	Free
8104.90.00	-Other	Free
8105	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
8105.20.00	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	Free
8105.30.00	-Waste and scrap	Free
8105.90.00	-Other	Free
8106	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
8106.10.00	-Containing more than 99.99% of bismuth, by weight	Free
8106.90.00	-Other	Free
8108	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
8108.20.00	-Unwrought titanium; powders	Free
8108.30.00	-Waste and scrap	Free
8108.90.00	-Other	Free
8109	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
8109.2	-Unwrought zirconium; powders:	

Authorised Version C2024C00149 registered 01/05/2024

8109.21.00	--Containing less than 1 part hafnium to 500 parts zirconium by weight	Free
8109.29.00	--Other	Free
8109.3	-Waste and scrap:	
8109.31.00	--Containing less than 1 part hafnium to 500 parts zirconium by weight	Free
8109.39.00	--Other	Free
8109.9	-Other:	
8109.91.00	--Containing less than 1 part hafnium to 500 parts zirconium by weight	Free
8109.99.00	--Other	Free
8110	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:	
8110.10.00	-Unwrought antimony; powders	Free
8110.20.00	-Waste and scrap	Free
8110.90.00	-Other	Free
8111.00.00	MANGANESE AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	Free
8112	BERYLLIUM, CHROMIUM, HAFNIUM, RHENIUM, THALLIUM, CADMIUM, GERMANIUM, VANADIUM, GALLIUM, INDIUM AND NIOBIUM (COLUMBIUM), AND ARTICLES OF THESE METALS, INCLUDING WASTE AND SCRAP:	
8112.1	-Beryllium:	
8112.12.00	--Unwrought; powders	Free
8112.13.00	--Waste and scrap	Free
8112.19.00	--Other	Free
8112.2	-Chromium:	
8112.21.00	--Unwrought; powders	Free
8112.22.00	--Waste and scrap	Free
8112.29.00	--Other	Free

Authorised Version C2024C00149 registered 01/05/2024

8112.3	-Hafnium:	
8112.31.00	--Unwrought; waste and scrap; powders	Free
8112.39.00	--Other	Free
8112.4	-Rhenium:	
8112.41.00	--Unwrought; waste and scrap; powders	Free
8112.49.00	--Other	Free
8112.5	-Thallium:	
8112.51.00	--Unwrought; powders	Free
8112.52.00	--Waste and scrap	Free
8112.59.00	--Other	Free
8112.6	-Cadmium:	
8112.61.00	--Waste and scrap	Free
8112.69.00	--Other	Free
8112.9	-Other:	
8112.92.00	--Unwrought; waste and scrap; powders	Free
8112.99.00	--Other	Free
8113.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	Free

Authorised Version C2024C00149 registered 01/05/2024

Chapter 82—Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Notes.

1.- Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of 8209.00.00, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) Base metal;

(b) Metal carbides or cermets;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2.- Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (8466). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in 8510.

3.- Sets consisting of one or more knives of 8211 and at least an equal number of articles of 8215 are to be classified in 8215.

Authorised Version C2024C00149 registered 01/05/2024

8201	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS, PICKS, HOES, FORKS AND RAKES; AXES, BILL HOOKS AND SIMILAR HEWING TOOLS; SECATEURS AND PRUNERS OF ANY KIND; SCYTHES, SICKLES, HAY KNIVES, HEDGE SHEARS, TIMBER WEDGES AND OTHER TOOLS OF A KIND USED IN AGRICULTURE, HORTICULTURE OR FORESTRY:	
8201.10.00	-Spades and shovels	5%
8201.30.00	-Mattocks, picks, hoes and rakes	5%
8201.40.00	-Axes, bill hooks and similar hewing tools	5%
8201.50.00	-Secateurs and similar one-handed pruners and shears (including poultry shears)	5%
8201.60.00	-Hedge shears, two-handed pruning shears and similar two-handed shears	5%
8201.90.00	-Other hand tools of a kind used in agriculture, horticulture or forestry	5%
8202	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES):	
8202.10.00	-Hand saws	5%
8202.20.00	-Band saw blades	5%
8202.3	-Circular saw blades (including slitting or slotting saw blades):	
8202.31.00	--With working part of steel	5%
8202.39.00	--Other, including parts	5%
8202.40.00	-Chain saw blades	Free
8202.9	-Other saw blades:	
8202.91.00	--Straight saw blades, for working metal	5%
8202.99.00	--Other	5%

Authorised Version C2024C00149 registered 01/05/2024

8203	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTING SHEARS, PIPE-CUTTERS, BOLT CROPPERS, PERFORATING PUNCHES AND SIMILAR HAND TOOLS:	
8203.10.00	-Files, rasps and similar tools	5% CA:Free
8203.20.00	-Pliers (including cutting pliers), pincers, tweezers and similar tools	5%
8203.30.00	-Metal cutting shears and similar tools	5%
8203.40.00	-Pipe-cutters, bolt croppers, perforating punches and similar tools	5%
8204	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES:	
8204.1	-Hand-operated spanners and wrenches:	
8204.11.00	--Non-adjustable	5%
8204.12.00	--Adjustable	5%
8204.20.00	-Interchangeable spanner sockets, with or without handles	5%
8205	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED; BLOW LAMPS; VICES, CLAMPS AND THE LIKE, OTHER THAN ACCESSORIES FOR AND PARTS OF, MACHINE-TOOLS OR WATER-JET CUTTING MACHINES; ANVILS; PORTABLE FORGES; HAND- OR PEDAL-OPERATED GRINDING WHEELS WITH FRAMEWORKS:	
8205.10.00	-Drilling, threading or tapping tools	5%
8205.20.00	-Hammers and sledge hammers	5%
8205.30.00	-Planes, chisels, gouges and similar cutting tools for working wood	5%
8205.40.00	-Screwdrivers	5%

Authorised Version C2024C00149 registered 01/05/2024

8205.5	-Other hand tools (including glaziers' diamonds):	
8205.51.00	--Household tools	5%
8205.59.00	--Other	5%
8205.60.00	-Blow lamps	Free
8205.70.00	-Vices, clamps and the like	5%
8205.90.00	-Other, including sets of articles of two or more subheadings of this heading	5%
8206.00.00	TOOLS OF TWO OR MORE OF 8202 TO 8205, PUT UP IN SETS FOR RETAIL SALE	5%
8207	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACHINE-TOOLS (FOR EXAMPLE, FOR PRESSING, STAMPING, PUNCHING, TAPPING, THREADING, DRILLING, BORING, BROACHING, MILLING, TURNING OR SCREWDRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS:	
8207.1	-Rock drilling or earth boring tools:	
8207.13.00	--With working part of cermets	5% DCS:4% CA:Free DCT:5%
8207.19.00	--Other, including parts	5% DCS:4% CA:Free DCT:5%
8207.20.00	-Dies for drawing or extruding metal	5%
8207.30.00	-Tools for pressing, stamping or punching	5%
8207.40.00	-Tools for tapping or threading	5%
8207.50.00	-Tools for drilling, other than for rock drilling	5%
8207.60.00	-Tools for boring or broaching	5%
8207.70.00	-Tools for milling	5%
8207.80.00	-Turning	5%

Authorised Version C2024C00149 registered 01/05/2024

8207.90.00	-Other interchangeable tools	5% CA:Free
8208	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES:	
8208.10.00	-For metal working	5%
8208.20.00	-For wood working	5%
8208.30.00	-For kitchen appliances or for machines used by the food industry	5%
8208.40	-For agricultural, horticultural or forestry machines:	
8208.40.10	---Designed for use with wood chipping machines	5%
8208.40.90	---Other	Free
8208.90.00	-Other	5%
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	5% CA:Free
8210.00.00	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 kg OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	5% DCS:4% DCT:5%
8211	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF 8208, AND BLADES THEREFOR:	
8211.10.00	-Sets of assorted articles	5%
8211.9	-Other:	
8211.91.00	--Table knives having fixed blades	5%
8211.92	--Other knives having fixed blades:	
8211.92.10	---Kitchen knives, butchers' knives and slaughtermen's knives	5%
8211.92.90	---Other	5% DCS:Free
8211.93.00	--Knives having other than fixed blades	Free

Authorised Version C2024C00149 registered 01/05/2024

8211.94	--Blades:	
8211.94.10	---For table knives, kitchen knives, butchers' knives and slaughtermen's knives	5%
8211.94.90	---Other	5% DCS:Free
8211.95	--Handles of base metal:	
8211.95.10	---For table knives, kitchen knives, butchers' knives and slaughtermen's knives	5%
8211.95.90	---Other	5% DCS:Free
8212	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS):	
8212.10.00	-Razors	Free
8212.20.00	-Safety razor blades, including razor blade blanks in strips	Free
8212.90.00	-Other parts	Free
8213.00.00	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	Free
8214	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES):	
8214.10.00	-Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	Free
8214.20.00	-Manicure or pedicure sets and instruments (including nail files)	Free
8214.90.00	-Other	Free
8215	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR TABLEWARE:	

Authorised Version C2024C00149 registered 01/05/2024

8215.10.00	-Sets of assorted articles containing at least one article plated with precious metal	5%
8215.20.00	-Other sets of assorted articles	5%
8215.9	-Other:	
8215.91.00	--Plated with precious metal	5%
8215.99.00	--Other	5%

Authorised Version C2024C00149 registered 01/05/2024

Chapter 83—Miscellaneous articles of base metal

Notes.

1.- For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of 7312, 7315, 7317, 7318 or 7320, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2.- For the purposes of 8302, “castors” means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Additional Note.

1.- Heading 8302 does not include plates, rods, angles, shapes, sections, tubes, pipes and the like, requiring further modification before use, including, but not limited to, cutting, drilling and bending.

8301	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL:	
8301.10.00	-Padlocks	5%
8301.20.00	-Locks of a kind used for motor vehicles	5%
8301.30.00	-Locks of a kind used for furniture	5%
8301.40.00	-Other locks	5%
8301.50.00	-Clasps and frames with clasps, incorporating locks	Free
8301.60.00	-Parts	5%

Authorised Version C2024C00149 registered 01/05/2024

8301.70.00	-Keys presented separately	5% CA:Free
8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT-PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL:	
8302.10.00	-Hinges	5%
8302.20.00	-Castors	5%
8302.30.00	-Other mountings, fittings and similar articles suitable for motor vehicles	5%
8302.4	-Other mountings, fittings and similar articles:	
8302.41.00	--Suitable for buildings	5%
8302.42.00	--Other, suitable for furniture	5%
8302.49.00	--Other	5%
8302.50.00	-Hat-racks, hat-pegs, brackets and similar fixtures	5%
8302.60.00	-Automatic door closers	5% CA:Free
8303.00.00	ARMOURED OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	5%
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF 9403	5%

Authorised Version C2024C00149 registered 01/05/2024

8305	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL:	
8305.10.00	-Fittings for loose-leaf binders or files	5%
8305.20.00	-Staples in strips	5%
8305.90.00	-Other, including parts	5%
8306	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL:	
8306.10.00	-Bells, gongs and the like	5%
8306.2	-Statuettes and other ornaments:	
8306.21.00	--Plated with precious metal	5%
8306.29.00	--Other	5%
8306.30.00	-Photograph, picture or similar frames; mirrors	5%
8307	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS:	
8307.10.00	-Of iron or steel	5%
8307.90.00	-Of other base metal	5%
8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING OR CLOTHING ACCESSORIES, FOOTWEAR, JEWELLERY, WRIST-WATCHES, BOOKS, AWNINGS, LEATHER GOODS, TRAVEL GOODS OR SADDLERY OR FOR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL:	

Authorised Version C2024C00149 registered 01/05/2024

8308.10.00	-Hooks, eyes and eyelets	5%
8308.20.00	-Tubular or bifurcated rivets	5%
8308.90.00	-Other, including parts	5%
8309	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL:	
8309.10.00	-Crown corks	5%
8309.90.00	-Other	5%
8310.00.00	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF 9405	5%
8311	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING:	
8311.10.00	-Coated electrodes of base metal, for electric arc-welding	5% DCS:4% DCT:5%
8311.20.00	-Cored wire of base metal, for electric arc-welding	5% DCS:4% DCT:5%
8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	5% DCS:4% DCT:5%
8311.90.00	-Other	Free

Authorised Version C2024C00149 registered 01/05/2024

Section XVI—Machinery and mechanical appliances; electrical equipment; parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1.- This Section does not cover:

(a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (4010), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (4016);

(b) Articles of leather or of composition leather (4205) or of furskin (4303), of a kind used in machinery or mechanical appliances or for other technical uses;

(c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

(d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);

(e) Transmission or conveyor belts or belting, of textile material (5910.00.00) or other articles of textile material for technical uses (5911);

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of 7102 to 7104, or articles wholly of such stones of 7116, except unmounted worked sapphires and diamonds for styli (8522);

Authorised Version C2024C00149 registered 01/05/2024

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(h) Drill pipe (7304);
(ij) Endless belts of metal wire or strip (Section XV);
(k) Articles of Chapter 82 or 83;
(l) Articles of Section XVII;
(m) Articles of Chapter 90;
(n) Clocks, watches or other articles of Chapter 91;
(o) Interchangeable tools of 8207 or brushes of a kind used as parts of machines (9603); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or 6804 or 6909);
(p) Articles of Chapter 95; or
(q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in 9612 if inked or otherwise prepared for giving impressions), or monopods, bipods, tripods and similar articles, of 9620.

2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules:
(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than 8409, 8431, 8448, 8466, 8473, 8487, 8503.00.00, 8522, 8529, 8538 and 8548) are in all cases to be classified in their respective headings;
(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of 8479 or 8543) are to be classified with the machines of that kind or in 8409, 8431, 8448, 8466, 8473, 8503.00.00, 8522, 8529 or 8538 as appropriate. However, parts which are equally suitable for

Authorised Version C2024C00149 registered 01/05/2024

use principally with the goods of 8517 and 8525 to 8528 are to be classified in 8517, and parts which are suitable for use solely or principally with the goods of 8524 are to be classified in 8529;

(c) All other parts are to be classified in 8409, 8431, 8448, 8466, 8473, 8503.00.00, 8522, 8529 or 8538 as appropriate or, failing that, in 8487 or 8548.

3.- Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4.- Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5.- For the purposes of these Notes, "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

6.- (A) Throughout this Schedule, "electrical and electronic waste and scrap" means electrical and electronic assemblies, printed circuit boards, and electrical or electronic articles that:

(i) have been rendered unusable for their original purposes by breakage, cutting-up or other processes or are economically unsuitable for repair, refurbishment or renovation to render them fit for their original purposes; and

Authorised Version C2024C00149 registered 01/05/2024

(ii) are packaged or shipped in a manner not intended to protect individual articles from damage during transportation, loading and unloading operations.

(B) Mixed consignments of "electrical and electronic waste and scrap" and other waste and scrap are to be classified in 8549.

(C) This Section does not cover municipal waste, as defined in Note 4 to Chapter 38.

Additional Notes.

1.- In this Section, "computer control" means a controlling unit that incorporates at least one electronic microcircuit that is part of the microcircuitry of the controlling unit, being microcircuitry that enables the unit:

(a) to store and process, or manipulate, data;

(b) when programmed, to automatically control the operation of the appliance, machine or apparatus independently of human control;

(c) to wholly or substantially control the operation and movement of the appliance, machine or apparatus by the use of a numeric-servo closed loop; and

(d) to be re-programmable in respect of the unit's control of the appliance, machine or apparatus.

2.- For the purposes of Note 2(a) to this Section, "respective headings" does not include headings in which goods are classifiable as parts.

3.- For the purposes of Note 2(b) to this Section, "with the machines of that kind" means in the same heading as those machines unless there is a separate heading for parts of or for those machines (not being 8487 or 8548).

4.- "Accessories" in 8448, 8466, 8473 or 8522 does not apply to goods which are otherwise described in any of the headings of Chapters 84 and 85.

Authorised Version C2024C00149 registered 01/05/2024

Chapter 84—Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1.- This Chapter does not cover:

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) Laboratory glassware (7017); machinery, appliances or other articles for technical uses or parts thereof, of glass (7019 or 7020);

(d) Articles of 7321 or 7322 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Vacuum cleaners of 8508;

(f) Electro-mechanical domestic appliances of 8509; digital cameras of 8525;

(g) Radiators for the articles of Section XVII; or

(h) Hand-operated mechanical floor sweepers, not motorised (9603).

2.- Subject to the operation of Note 3 to Section XVI and subject to Note 11 to this Chapter, a machine or appliance which answers to a description in one or more of 8401 to 8424, or 8486 and at the same time to a description in one or more of 8425 to 8480 is to be classified under the appropriate heading of the former group or under 8486, as the case may be, and not the latter group.

(A) 8419 does not, however, cover:

(i) Germination plant, incubators or brooders (8436);

(ii) Grain dampening machines (8437);

(iii) Diffusing apparatus for sugar juice extraction (8438);

Authorised Version C2024C00149 registered 01/05/2024

(iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (8451); or

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

(B) 8422 does not cover:

(i) Sewing machines for closing bags or similar containers (8452); or

(ii) Office machinery of 8472.

(C) 8424 does not cover:

(i) Ink-jet printing machines (8443); or

(ii) Water-jet cutting machines (8456).

3.- A machine-tool for working any material which answers to a description in 8456 and at the same time to a description in 8457, 8458, 8459, 8460, 8461, 8464 or 8465 is to be classified in 8456.

4.- 8457 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5.- For the purposes of 8462, a “slitting line” for flat products is a processing line composed of an uncoiler, a coil flattener, a slitter and a recoiler. A “cut-to-length line” for flat products is a processing line composed of an uncoiler, a coil flattener, and a shear.

Authorised Version C2024C00149 registered 01/05/2024

6.- (A) For the purposes of 8471, "automatic data processing machines" means machines capable of:

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

(i) It is of a kind solely or principally used in an automatic data processing system;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in 8471.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C)(ii) and (C)(iii) above, are in all cases to be classified as units of 8471.

(D) 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 6(C) above:

(i) Printers, copying machines, facsimile machines, whether or not combined;

Authorised Version C2024C00149 registered 01/05/2024

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) Loud speakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

7.- 8482 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in 7326.

8.- A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in 8479. 8479 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

9.- For the purposes of 8470, “pocket-size” applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Authorised Version C2024C00149 registered 01/05/2024

10.- For the purposes of 8485, “additive manufacturing” (also referred to as 3D printing) means the formation of physical objects, based on a digital model, by the successive addition and layering, and consolidation and solidification, of material (for example, metal, plastics or ceramics).

Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines answering to the description in 8485 are to be classified in that heading and in no other heading of this Schedule.

11.- (A) Notes 12(a) and (b) to Chapter 85 also apply with respect to “semiconductor devices” and “electronic integrated circuits”, respectively, as used in this Note and in 8486. However, for the purposes of this Note and of 8486, “semiconductor devices” also covers photosensitive semiconductor devices and light emitting diodes (LED).

(B) For the purposes of this Note and of 8486, “manufacture of flat panel displays” covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuit boards or other electronic components onto the flat panel. “Flat panel display” does not cover cathode-ray tube technology.

(C) 8486 also includes machines and apparatus solely or principally of a kind used for:

(i) the manufacture or repair of masks and reticles;

(ii) assembling semiconductor devices or electronic integrated circuits; or

(iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in 8486 are to be classified in that heading and in no other heading of this Schedule.

Authorised Version C2024C00149 registered 01/05/2024

Subheading Notes.

1.- For the purposes of 8465.20, “machining centres” applies only to machine-tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme.

2.- For the purposes of 8471.49.00, “systems” means automatic data processing machines whose units satisfy the conditions laid down in Note 6(C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

3.- For the purposes of 8481.20, “valves for oleohydraulic or pneumatic transmissions” means valves which are used specifically in the transmission of “fluid power” in a hydraulic or pneumatic system, where the energy source is supplied in the form of pressurised fluids (liquid or gas). These valves may be of any type (for example, pressure-reducing type, check type). 8481.20 takes precedence over all other subheadings of 8481.

4.- 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Additional Notes.

1.- In this Chapter, the power of an internal combustion piston engine shall be taken to be the net output, expressed in kilowatts, that the engine is capable of delivering continuously at a stated crankshaft speed under standard operating conditions.

2.- For the purposes of this Chapter, “operating weight” means the combined weight of the machine, the driver and a tank full of fuel.

Authorised Version C2024C00149 registered 01/05/2024

3.- 8422 does not cover machines which collate and load, or merely load or unload, packs or units of goods (in one or more tiers or layers) onto pallets, slipsheets or the like (8428).

4.- 8486.10.10, 8486.20.10, 8486.30.10 and 8486.40.10 do not apply to water-jet cutting machines (8486.10.90, 8486.20.90, 8486.30.90 or 8486.40.9).

8401	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION:	
8401.10.00	-Nuclear reactors	5% DCS:4% CA:Free DCT:5%
8401.20.00	-Machinery and apparatus for isotopic separation, and parts thereof	Free
8401.30.00	-Fuel elements (cartridges), non-irradiated	5% DCS:4% CA:Free DCT:5%
8401.40.00	-Parts of nuclear reactors	5% DCS:4% CA:Free DCT:5%
8402	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS:	
8402.1	-Steam or other vapour generating boilers:	
8402.11.00	--Watertube boilers with a steam production exceeding 45 t per hour	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8402.12.00	--Watertube boilers with a steam production not exceeding 45 t per hour	5% CA:Free
8402.19.00	--Other vapour generating boilers, including hybrid boilers	5% CA:Free
8402.20.00	-Super-heated water boilers	5% CA:Free
8402.90.00	-Parts	5% CA:Free
8403	CENTRAL HEATING BOILERS OTHER THAN THOSE OF 8402:	
8403.10.00	-Boilers	5%
8403.90.00	-Parts	5%
8404	AUXILIARY PLANT FOR USE WITH BOILERS OF 8402 OR 8403 (FOR EXAMPLE, ECONOMISERS, SUPER-HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS:	
8404.10.00	-Auxiliary plant for use with boilers of 8402 or 8403	5% CA:Free
8404.20.00	-Condensers for steam or other vapour power units	5% CA:Free
8404.90.00	-Parts	5% CA:Free
8405	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS:	

Authorised Version C2024C00149 registered 01/05/2024

8405.10.00	-Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5% DCS:4% CA:Free DCT:5%
8405.90.00	-Parts	5% DCS:4% CA:Free DCT:5%
8406	STEAM TURBINES AND OTHER VAPOUR TURBINES:	
8406.10.00	-Turbines for marine propulsion	Free
8406.8	-Other turbines:	
8406.81.00	--Of an output exceeding 40 MW	Free
8406.82.00	--Of an output not exceeding 40 MW	Free
8406.90.00	-Parts	Free
8407	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES:	
8407.10.00	-Aircraft engines	Free
8407.2	-Marine propulsion engines:	
8407.21.00	--Outboard motors	Free
8407.29.00	--Other	Free
8407.3	-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
8407.31.00	--Of a cylinder capacity not exceeding 50 cm^3	Free
8407.32.00	--Of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3	Free
8407.33	--Of a cylinder capacity exceeding 250 cm^3 but not exceeding 1 000 cm^3:	
8407.33.10	---For use in the assembly or manufacture of passenger motor vehicles	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8407.33.90	---Other	Free
8407.34	--Of a cylinder capacity exceeding 1 000 cm^3:	
8407.34.10	---For use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8407.34.20	---Engines, NSA, of a kind used with vehicles of 8701.21.00, 8701.22.00, 8701.23.00, 8701.24.00, 8701.29.00, 8702, 8703, 8704 or 8705	5% DCS:4% DCT:5%
8407.34.90	---Other	Free
8407.90	-Other engines:	
8407.90.10	---For use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8407.90.20	---Engines, NSA, of a kind used with vehicles of 8701.21.00, 8701.22.00, 8701.23.00, 8701.24.00, 8701.29.00, 8702, 8703, 8704 or 8705	Free
8407.90.30	---Engines, NSA, having a power not exceeding 3.6 kW	5%
8407.90.90	---Other	Free
8408	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES):	
8408.10.00	-Marine propulsion engines	Free
8408.20	-Engines of a kind used for the propulsion of vehicles of Chapter 87:	
8408.20.10	---For use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8408.20.20	---Engines, NSA, of a kind used with vehicles of 8701.21.00, 8701.22.00, 8701.23.00, 8701.24.00, 8701.29.00, 8702, 8703, 8704 or 8705	5% DCS:4% DCT:5%
8408.20.90	---Other	Free
8408.90.00	-Other engines	Free

Authorised Version C2024C00149 registered 01/05/2024

8409	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF 8407 OR 8408:	
8409.10.00	-For aircraft engines	5%
8409.9	-Other:	
8409.91	--Suitable for use solely or principally with spark-ignition internal combustion piston engines:	
8409.91.10	---Parts, as follows: (a) carburettors, and parts thereof, not being suitable for use with motorcycles; (b) piston pins; (c) piston rings; (d) valves; (e) of engines of a kind used with vehicles of 8701.21.00, 8701.22.00, 8701.23.00, 8701.24.00, 8701.29.00, 8702, 8703, 8704 or 8705; (f) of a kind used with engines having a power not exceeding 4.5 kW of 8407.31.00	5%
8409.91.90	---Other	Free
8409.99	--Other:	
8409.99.10	---Parts, as follows: (a) piston pins; (b) piston rings; (c) valves; (d) for engines of a kind used with vehicles of 8701.21.00, 8701.22.00, 8701.23.00, 8701.24.00, 8701.29.00, 8702, 8703, 8704 or 8705, but not including fuel injection equipment and parts thereof unless for use in the assembly or manufacture of those vehicles	5%
8409.99.90	---Other	Free

Authorised Version C2024C00149 registered 01/05/2024

8410	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR:	
8410.1	-Hydraulic turbines and water wheels:	
8410.11.00	--Of a power not exceeding 1 000 kW	5%
8410.12.00	--Of a power exceeding 1 000 kW but not exceeding 10 000 kW	5%
8410.13.00	--Of a power exceeding 10 000 kW	5%
8410.90.00	-Parts, including regulators	5%
8411	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES:	
8411.1	-Turbo-jets:	
8411.11.00	--Of a thrust not exceeding 25 kN	Free
8411.12.00	--Of a thrust exceeding 25 kN	Free
8411.2	-Turbo-propellers:	
8411.21.00	--Of a power not exceeding 1 100 kW	Free
8411.22.00	--Of a power exceeding 1 100 kW	Free
8411.8	-Other gas turbines:	
8411.81.00	--Of a power not exceeding 5 000 kW	Free
8411.82.00	--Of a power exceeding 5 000 kW	Free
8411.9	-Parts:	
8411.91.00	--Of turbo-jets or turbo-propellers	Free
8411.99.00	--Other	Free
8412	OTHER ENGINES AND MOTORS:	
8412.10.00	-Reaction engines other than turbo-jets	Free
8412.2	-Hydraulic power engines and motors:	
8412.21.00	--Linear acting (cylinders)	5%
8412.29.00	--Other	5%
8412.3	-Pneumatic power engines and motors:	
8412.31.00	--Linear acting (cylinders)	5%

Authorised Version C2024C00149 registered 01/05/2024

8412.39	--Other:	
8412.39.10	---Goods, as follows: (a) actuators for the mechanical operation of control valves; (b) engines operated by an external source of compressed gas and having a maximum gas consumption rate not exceeding 0.07 m^3/minute	5%
8412.39.90	---Other	Free
8412.80.00	-Other	Free
8412.90	-Parts:	
8412.90.10	---For engines of 8412.10.00, 8412.39.90 or 8412.80.00	Free
8412.90.90	---Other	5%
8413	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS:	
8413.1	-Pumps fitted or designed to be fitted with a measuring device:	
8413.11.00	--Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5%
8413.19.00	--Other	5%
8413.20.00	-Hand pumps, other than those of 8413.11.00 or 8413.19.00	5%
8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	

Authorised Version C2024C00149 registered 01/05/2024

8413.30.10	---Pumps, as follows: (a) fuel pumps, used solely or principally with compression-ignition engines; (b) oil or petrol pumps for use in the assembly or manufacture of engines for: (i) vehicles, having a power exceeding 7.46 kW, of 8701.10.00, 8701.91.11, 8701.91.19, 8701.92.10, 8701.93.10, 8701.94.10 or 8701.95.10; or (ii) vehicles of 8701.30.00, 8701.91.90, 8701.92.90, 8701.93.90, 8701.94.90 or 8701.95.90, other than tractors for dumpers; or (iii) vehicles of 8709.19.00	Free
8413.30.90	---Other	5%
8413.40.00	-Concrete pumps	5%
8413.50	-Other reciprocating positive displacement pumps:	
8413.50.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5% DCS:4% DCT:5%
8413.50.90	---Other	5%
8413.60	-Other rotary positive displacement pumps:	
8413.60.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5% DCS:4% DCT:5%
8413.60.90	---Other	5%
8413.70	-Other centrifugal pumps:	
8413.70.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5% DCS:4% DCT:5%
8413.70.90	---Other	5%
8413.8	-Other pumps; liquid elevators:	
8413.81	--Pumps:	

Authorised Version C2024C00149 registered 01/05/2024

8413.81.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5% DCS:4% DCT:5%
8413.81.90	---Other	5%
8413.82.00	--Liquid elevators	5%
8413.9	-Parts:	
8413.91	--Of pumps:	
8413.91.10	---Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5% DCS:4% DCT:5%
8413.91.20	---Of pumps of 8413.30.10	Free
8413.91.90	---Other	5%
8413.92.00	--Of liquid elevators	5%
8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS; GAS-TIGHT BIOLOGICAL SAFETY CABINETS, WHETHER OR NOT FITTED WITH FILTERS:	
8414.10	-Vacuum pumps:	
8414.10.10	---Vacuum pumps of a kind used solely or principally for the manufacture of semiconductors or flat panel displays	5% From 1 July 2018 3.75% From 1 July 2019 Free
8414.10.90	---Other	5%
8414.20.00	-Hand- or foot-operated air pumps	Free
8414.30.00	-Compressors of a kind used in refrigerating equipment	5%
8414.40	-Air compressors mounted on a wheeled chassis for towing:	
8414.40.10	---Reciprocating or rotary, having a capacity not exceeding 3 m^3 of free air delivered per minute	5%

Authorised Version C2024C00149 registered 01/05/2024

8414.40.20	---Reciprocating or rotary, having a capacity exceeding 3 m^3 but not exceeding 25 m^3 of free air delivered per minute	5% DCS:4% DCT:5%
8414.40.90	---Other	Free
8414.5	-Fans:	
8414.51.00	--Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5%
8414.59	--Other:	
8414.59.10	---Of a kind used as components in passenger motor vehicles	5%
8414.59.20	---Of a kind used solely or principally for cooling microprocessors, telecommunication apparatus, automatic data processing machines or units of automatic data processing machines	5% DCS:4% DCT:5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
8414.59.90	---Other	5% DCS:4% DCT:5%
8414.60.00	-Hoods having a maximum horizontal side not exceeding 120 cm	5%
8414.70	-Gas-tight biological safety cabinets:	
8414.70.10	---With hoods having a maximum horizontal side not exceeding 120 cm	5%
8414.70.20	---Fitted with filters, other than goods with a stainless steel housing, and with inlet and outlet tube bores with inside diameters exceeding 1.3 cm	5% DCS:4% DCT:5%
8414.70.90	---Other	Free
8414.80	-Other:	
8414.80.1	---Reciprocating or rotary air compressors or pumps, having a capacity not exceeding 3 m^3 of free air delivered per minute:	

Authorised Version C2024C00149 registered 01/05/2024

8414.80.11	----Aquarium aerators	Free
8414.80.19	----Other	5%
8414.80.20	---Reciprocating or rotary air compressors or pumps, having a capacity exceeding 3 m^3 but not exceeding 25 m^3 of free air delivered per minute	5% DCS:4% DCT:5%
8414.80.30	---Electro-mechanical tools for working in the hand, with self-contained electric motor, NSA	5%
8414.80.90	---Other	Free
8414.90	-Parts:	
8414.90.10	---Of goods of 8414.20.00, 8414.40.90, 8414.70.90 or 8414.80.90	Free
8414.90.20	---Of goods of 8414.40.20 or 8414.80.20	5% DCS:4% DCT:5%
8414.90.90	---Other	5%
8415	AIR CONDITIONING MACHINES, COMPRISING A MOTOR-DRIVEN FAN AND ELEMENTS FOR CHANGING THE TEMPERATURE AND HUMIDITY, INCLUDING THOSE MACHINES IN WHICH THE HUMIDITY CANNOT BE SEPARATELY REGULATED:	
8415.10.00	-Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or “split-system”	5%
8415.20.00	-Of a kind used for persons, in motor vehicles	5%
8415.8	-Other:	
8415.81.00	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	5%
8415.82.00	--Other, incorporating a refrigerating unit	5%
8415.83.00	--Not incorporating a refrigerating unit	5%
8415.90.00	-Parts	5%

Authorised Version C2024C00149 registered 01/05/2024

8416	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES:	
8416.10.00	-Furnace burners for liquid fuel	5% CA:Free
8416.20.00	-Other furnace burners, including combination burners	5% CA:Free
8416.30.00	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5% DCS:4% DCT:5%
8416.90.00	-Parts	5% CA:Free
8417	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC:	
8417.10.00	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5% DCS:4% DCT:5%
8417.20.00	-Bakery ovens, including biscuit ovens	5% DCS:4% DCT:5%
8417.80.00	-Other	5% DCS:4% DCT:5%
8417.90.00	-Parts	5% DCS:4% DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

8418	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF 8415:	
8418.10.00	-Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	5%
8418.2	-Refrigerators, household type:	
8418.21.00	--Compression-type	5%
8418.29.00	--Other	5%
8418.30.00	-Freezers of the chest type, not exceeding 800 L capacity	5%
8418.40.00	-Freezers of the upright type, not exceeding 900 L capacity	5%
8418.50.00	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	5%
8418.6	-Other refrigerating or freezing equipment; heat pumps:	
8418.61.00	--Heat pumps other than air conditioning machines of 8415	5%
8418.69.00	--Other	5%
8418.9	-Parts:	
8418.91.00	--Furniture designed to receive refrigerating or freezing equipment	5%
8418.99.00	--Other	5%

Authorised Version C2024C00149 registered 01/05/2024

8419	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF 8514), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON-ELECTRIC:	
8419.1	-Instantaneous or storage water heaters, non-electric:	
8419.11.00	--Instantaneous gas water heaters	5%
8419.12.00	--Solar water heaters	5%
8419.19.00	--Other	5%
8419.20.00	-Medical, surgical or laboratory sterilisers	5% DCS:4% DCT:5%
8419.3	-Dryers:	
8419.33.00	--Lyophilisation apparatus, freeze drying units and spray dryers	5% DCS:4% DCT:5%
8419.34.00	--Other, for agricultural products	5% DCS:4% DCT:5%
8419.35.00	--Other, for wood, paper pulp, paper or paperboard	5% DCS:4% DCT:5%
8419.39	--Other:	
8419.39.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5%

Authorised Version C2024C00149 registered 01/05/2024

8419.39.90	---Other	5% DCS:4% DCT:5%
8419.40.00	-Distilling or rectifying plant	5% DCS:4% DCT:5%
8419.50	-Heat exchange units:	
8419.50.20	---Of fluoropolymers and with inlet and outlet tube bores with inside diameters measuring 3 cm or less	5% DCS:4% DCT:5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
8419.50.30	---Of a kind used as components in passenger motor vehicles, NSA	5%
8419.50.90	---Other	5% DCS:4% DCT:5%
8419.60.00	-Machinery for liquefying air or other gases	Free
8419.8	-Other machinery, plant and equipment:	
8419.81	--For making hot drinks or for cooking or heating food:	
8419.81.10	---Hot drink dispensing machines	5%
8419.81.90	---Other	5% DCS:4% DCT:5%
8419.89	--Other:	
8419.89.20	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5%
8419.89.90	---Other	5% DCS:4% DCT:5%
8419.90.00	-Parts	5%

Authorised Version C2024C00149 registered 01/05/2024

8420	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR:	
8420.10.00	-Calendering or other rolling machines	Free
8420.9	-Parts:	
8420.91.00	--Cylinders	5% DCS:4% DCT:5%
8420.99.00	--Other	Free
8421	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS FOR LIQUIDS OR GASES:	
8421.1	-Centrifuges, including centrifugal dryers:	
8421.11.00	--Cream separators	Free
8421.12.00	--Clothes-dryers	5%
8421.19.00	--Other	5%
8421.2	-Filtering or purifying machinery and apparatus for liquids:	
8421.21	--For filtering or purifying water:	
8421.21.10	---Filtering machinery and apparatus for use with swimming pools	5%
8421.21.90	---Other	5% DCS:4% DCT:5%
8421.22.00	--For filtering or purifying beverages other than water	5% DCS:4% DCT:5%
8421.23.00	--Oil or petrol-filters for internal combustion engines	5%
8421.29	--Other:	
8421.29.10	---Liquid filtering or purifying machinery and apparatus made of fluoropolymers and with filter or purifier membrane thickness not exceeding 140 microns	5% DCS:4% DCT:5% From 1 July 2018 2.5%

Authorised Version C2024C00149 registered 01/05/2024

	From 1 July 2019	Free
8421.29.90	---Other	5% DCS:4% DCT:5%
8421.3	-Filtering or purifying machinery and apparatus for gases:	
8421.31.00	--Intake air filters for internal combustion engines	5%
8421.32.00	--Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	5% DCS:4% DCT:5%
8421.39	--Other:	
8421.39.10	---Filtering or purifying machinery and apparatus for gases, with stainless steel housing, and with inlet and outlet tube bores with inside diameters not exceeding 1.3 cm	5% DCS:4% DCT:5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8421.39.90	---Other	5% DCS:4% DCT:5%
8421.9	-Parts:	
8421.91.00	--Of centrifuges, including centrifugal dryers	5%
8421.99	--Other:	
8421.99.10	---Of goods of 8421.29.10 or 8421.39.10	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8421.99.90	---Other	5%

Authorised Version C2024C00149 registered 01/05/2024

8422	DISH WASHING MACHINES; MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAINERS; MACHINERY FOR FILLING, CLOSING, SEALING OR LABELLING BOTTLES, CANS, BOXES, BAGS OR OTHER CONTAINERS; MACHINERY FOR CAPSULING BOTTLES, JARS, TUBES AND SIMILAR CONTAINERS; OTHER PACKING OR WRAPPING MACHINERY (INCLUDING HEAT-SHRINK WRAPPING MACHINERY); MACHINERY FOR AERATING BEVERAGES:	
8422.1	-Dish washing machines:	
8422.11.00	--Of the household type	5%
8422.19.00	--Other	5% DCS:4% DCT:5%
8422.20.00	-Machinery for cleaning or drying bottles or other containers	5% DCS:4% DCT:5%
8422.30	-Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:	
8422.30.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5%
8422.30.90	---Other	5% DCS:4% DCT:5%
8422.40	-Other packing or wrapping machinery (including heat-shrink wrapping machinery):	
8422.40.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5%
8422.40.90	---Other	Free
8422.90.00	-Parts	5%

Authorised Version C2024C00149 registered 01/05/2024

8423	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 cg OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS:	
8423.10.00	-Personal weighing machines, including baby scales; household scales	5%
8423.20	-Scales for continuous weighing of goods on conveyors:	
8423.20.10	---Using electronic means for gauging weights	5% DCS:4% CA:Free DCT:5%
	From 1 July 2018	2.5% CA:Free
	From 1 July 2019	Free
8423.20.90	---Other	5% DCS:4% CA:Free DCT:5%
8423.30	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:	
8423.30.10	---Using electronic means for gauging weights	5% DCS:4% DCT:5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
8423.30.90	---Other	5% DCS:4% DCT:5%
8423.8	-Other weighing machinery:	
8423.81	--Having a maximum weighing capacity not exceeding 30 kg:	

Authorised Version C2024C00149 registered 01/05/2024

8423.81.10	---Using electronic means for gauging weights		5% DCS:4% DCT:5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
8423.81.90	---Other		5% DCS:4% DCT:5%
8423.82	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg:		
8423.82.10	---Using electronic means for gauging weights, excluding machines for weighing motor vehicles		5% DCS:4% DCT:5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
8423.82.90	---Other		5% DCS:4% DCT:5%
8423.89	--Other:		
8423.89.10	---Using electronic means for gauging weights		5% DCS:4% CA:Free DCT:5%
		From 1 July 2018	2.5% CA:Free
		From 1 July 2019	Free
8423.89.90	---Other		5% DCS:4% CA:Free DCT:5%
8423.90	-Weighing machine weights of all kinds; parts of weighing machinery:		

Authorised Version C2024C00149 registered 01/05/2024

8423.90.10	---Parts of machinery using electronic means for gauging weights	5% DCS:4% DCT:5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
8423.90.90	---Other	5% DCS:4% DCT:5%
8424	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:	
8424.10.00	-Fire extinguishers, whether or not charged	5%
8424.20.00	-Spray guns and similar appliances	5% DCS:4% DCT:5%
8424.30	-Steam or sand blasting machines and similar jet projecting machines:	
8424.30.10	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5%
8424.30.90	---Other	5% DCS:4% DCT:5%
8424.4	-Agricultural or horticultural sprayers:	
8424.41.00	--Portable sprayers	5%
8424.49.00	--Other	5%
8424.8	-Other appliances:	
8424.82.00	--Agricultural or horticultural	5%
8424.89	--Other:	

Authorised Version C2024C00149 registered 01/05/2024

8424.89.10	---Devices for washing motor vehicle windscreens, headlamps or windows	5%
8424.89.20	---Mechanical appliances for projecting, dispersing or spraying of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	5% DCS:4% DCT:5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8424.89.40	---Electro-mechanical tools for working in the hand, with self-contained electric motor	5%
8424.89.90	---Other	5% DCS:4% DCT:5%
8424.90	-Parts:	
8424.90.10	---Of goods of 8424.89.20	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8424.90.20	---Of goods of 8424.30.10	5%
8424.90.90	---Other	5%
8425	PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS:	
8425.1	-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.11.00	--Powered by electric motor	5%
8425.19.00	--Other	5%
8425.3	-Winches; capstans:	
8425.31.00	--Powered by electric motor	5%
8425.39.00	--Other	5%
8425.4	-Jacks; hoists of a kind used for raising vehicles:	
8425.41.00	--Built-in jacking systems of a type used in garages	5%
8425.42.00	--Other jacks and hoists, hydraulic	5%

Authorised Version C2024C00149 registered 01/05/2024

8425.49.00	--Other	5%
8426	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE:	
8426.1	-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
8426.11.00	--Overhead travelling cranes on fixed support	5%
8426.12.00	--Mobile lifting frames on tyres and straddle carriers	5%
8426.19.00	--Other	5%
8426.20.00	-Tower cranes	5%
8426.30.00	-Portal or pedestal jib cranes	5%
8426.4	-Other machinery, self-propelled:	
8426.41.00	--On tyres	5%
8426.49.00	--Other	5%
8426.9	-Other machinery:	
8426.91.00	--Designed for mounting on road vehicles	5%
8426.99.00	--Other	5%
8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT:	
8427.10.00	-Self-propelled trucks powered by an electric motor	5%
8427.20.00	-Other self-propelled trucks	5%
8427.90.00	-Other trucks	5%
8428	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS):	
8428.10.00	-Lifts and skip hoists	5%

Authorised Version C2024C00149 registered 01/05/2024

8428.20.00	-Pneumatic elevators and conveyors	5%
8428.3	-Other continuous-action elevators and conveyors, for goods or materials:	
8428.31.00	--Specially designed for underground use	5%
8428.32.00	--Other, bucket type	5%
8428.33.00	--Other, belt type	5%
8428.39.00	--Other	5%
8428.40.00	-Escalators and moving walkways	5%
8428.60.00	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5%
8428.70.00	-Industrial robots	5%
8428.90.00	-Other machinery	5%
8429	SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS:	
8429.1	-Bulldozers and angledozers:	
8429.11.00	--Track laying	Free
8429.19.00	--Other	Free
8429.20.00	-Graders and levellers	5%
8429.30.00	-Scrapers	5%
8429.40.00	-Tamping machines and road rollers	5%
8429.5	-Mechanical shovels, excavators and shovel loaders:	
8429.51	--Front-end shovel loaders:	
8429.51.10	---Goods, as follows: (a) track laying; (b) underground loaders having a payload capacity exceeding 16 t	Free
8429.51.90	---Other	5%
8429.52	--Machinery with a 360° revolving superstructure:	

Authorised Version C2024C00149 registered 01/05/2024

8429.52.10	---Goods, as follows: (a) electric walking draglines; (b) excavators of the track laying or wheeled type having an operating weight exceeding 12 t; (c) mechanical shovels having a shovel capacity exceeding 5 m^3	Free
8429.52.90	---Other	5%
8429.59	--Other:	
8429.59.10	---Mechanical shovels having a shovel capacity exceeding 5 m^3	Free
8429.59.90	---Other	5%
8430	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW-PLOUGHS AND SNOW-BLOWERS:	
8430.10.00	-Pile-drivers and pile-extractors	Free
8430.20.00	-Snow-ploughs and snow-blowers	Free
8430.3	-Coal or rock cutters and tunnelling machinery:	
8430.31.00	--Self-propelled	Free
8430.39.00	--Other	Free
8430.4	-Other boring or sinking machinery:	
8430.41.00	--Self-propelled	5% CA:Free
8430.49.00	--Other	5% CA:Free
8430.50.00	-Other machinery, self-propelled	5% DCS:Free
8430.6	-Other machinery, not self-propelled:	
8430.61.00	--Tamping or compacting machinery	5%

Authorised Version C2024C00149 registered 01/05/2024

8430.69	--Other:	
8430.69.10	---Scrapers	5%
8430.69.90	---Other	Free
8431	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF 8425 TO 8430:	
8431.10.00	-Of machinery of 8425	5%
8431.20.00	-Of machinery of 8427	5%
8431.3	-Of machinery of 8428:	
8431.31.00	--Of lifts, skip hoists or escalators	5%
8431.39.00	--Other	5%
8431.4	-Of machinery of 8426, 8429 or 8430:	
8431.41.00	--Buckets, shovels, grabs and grips	5%
8431.42.00	--Bulldozer or angledozer blades	5%
8431.43.00	--Parts for boring or sinking machinery of 8430.41.00 or 8430.49.00	5% DCS:4% CA:Free DCT:5%
8431.49	--Other:	
8431.49.10	---Of machinery of 8430.3	Free
8431.49.90	---Other	5%
8432	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS-GROUND ROLLERS:	
8432.10.00	-Ploughs	Free
8432.2	-Harrows, scarifiers, cultivators, weeders and hoes:	
8432.21.00	--Disc harrows	Free
8432.29.00	--Other	Free
8432.3	-Seeders, planters and transplanters:	

Authorised Version C2024C00149 registered 01/05/2024

8432.31.00	--No-till direct seeders, planters and transplanters	Free
8432.39.00	--Other	Free
8432.4	-Manure spreaders and fertiliser distributors:	
8432.41.00	--Manure spreaders	Free
8432.42.00	--Fertiliser distributors	Free
8432.80.00	-Other machinery	Free
8432.90.00	-Parts	Free
8433	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF 8437:	
8433.1	-Mowers for lawns, parks or sports-grounds:	
8433.11.00	--Powered, with the cutting device rotating in a horizontal plane	5%
8433.19.00	--Other	5%
8433.20.00	-Other mowers, including cutter bars for tractor mounting	5% DCS:4% DCT:5%
8433.30.00	-Other haymaking machinery	5% DCS:4% DCT:5%
8433.40	-Straw or fodder balers, including pick-up balers:	
8433.40.10	---Round bale hay balers	Free
8433.40.90	---Other	5% DCS:4% CA:Free DCT:5%
8433.5	-Other harvesting machinery; threshing machinery:	
8433.51.00	--Combine harvester-threshers	Free

Authorised Version C2024C00149 registered 01/05/2024

8433.52.00	--Other threshing machinery	5% DCS:4% DCT:5%
8433.53.00	--Root or tuber harvesting machines	5% DCS:4% DCT:5%
8433.59	--Other:	
8433.59.10	---Goods, as follows: (a) cotton picking machines; (b) green maize harvesters; (c) tree shakers	Free
8433.59.90	---Other	5% DCS:4% DCT:5%
8433.60.00	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5% DCS:4% DCT:5%
8433.90	-Parts:	
8433.90.10	---Of machines of 8433.51.00	Free
8433.90.90	---Other	5% DCS:4% DCT:5%
8434	MILKING MACHINES AND DAIRY MACHINERY:	
8434.10.00	-Milking machines	5% DCS:4% DCT:5%
8434.20.00	-Dairy machinery	5% DCS:4% DCT:5%
8434.90.00	-Parts	5% DCS:4% DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

8435	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES:	
8435.10.00	-Machinery	Free
8435.90.00	-Parts	Free
8436	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS:	
8436.10.00	-Machinery for preparing animal feeding stuffs	5% DCS:4% CA:Free DCT:5%
8436.2	-Poultry-keeping machinery; poultry incubators and brooders:	
8436.21.00	--Poultry incubators and brooders	5% DCS:4% CA:Free DCT:5%
8436.29.00	--Other	5% DCS:4% CA:Free DCT:5%
8436.80	-Other machinery:	
8436.80.10	---Goods, as follows: (a) tree fellers; (b) tree harvesters	Free

Authorised Version C2024C00149 registered 01/05/2024

8436.80.90	---Other	5% DCS:4% CA:Free DCT:5%
8436.9	-Parts:	
8436.91.00	--Of poultry-keeping machinery or poultry incubators and brooders	5% DCS:4% CA:Free DCT:5%
8436.99.00	--Other	5% DCS:4% CA:Free DCT:5%
8437	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY:	
8437.10.00	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5% DCS:4% DCT:5%
8437.80.00	-Other machinery	Free
8437.90.00	-Parts	Free
8438	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE OR MICROBIAL FATS OR OILS:	
8438.10	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:	

Authorised Version C2024C00149 registered 01/05/2024

8438.10.10	---For the manufacture of macaroni, spaghetti or similar products	Free
8438.10.90	---Other	5% DCS:4% DCT:5%
8438.20.00	-Machinery for the manufacture of confectionery, cocoa or chocolate	5% DCS:4% DCT:5%
8438.30.00	-Machinery for sugar manufacture	5% DCS:4% DCT:5%
8438.40.00	-Brewery machinery	5% DCS:4% DCT:5%
8438.50.00	-Machinery for the preparation of meat or poultry	5%
8438.60.00	-Machinery for the preparation of fruits, nuts or vegetables	5%
8438.80.00	-Other machinery	5%
8438.90	-Parts:	
8438.90.10	---Of machinery of 8438.10, 8438.20.00, 8438.30.00 or 8438.40.00	5% DCS:4% DCT:5%
8438.90.90	---Other	5%
8439	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD:	
8439.10.00	-Machinery for making pulp of fibrous cellulosic material	Free
8439.20.00	-Machinery for making paper or paperboard	Free
8439.30.00	-Machinery for finishing paper or paperboard	5% DCS:4% DCT:5%
8439.9	-Parts:	

Authorised Version C2024C00149 registered 01/05/2024

8439.91.00	--Of machinery for making pulp of fibrous cellulosic material	Free
8439.99.00	--Other	5% DCS:4% CA:Free DCT:5%
8440	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES:	
8440.10.00	-Machinery	Free
8440.90.00	-Parts	Free
8441	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS:	
8441.10	-Cutting machines:	
8441.10.10	---Machines, as follows: (a) sheeters (machines for cutting out sheets); (b) slitters; (c) slitter-rewinders	5% DCS:4% DCT:5%
8441.10.90	---Other	Free
8441.20.00	-Machines for making bags, sacks or envelopes	Free
8441.30.00	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	Free
8441.40.00	-Machines for moulding articles in paper pulp, paper or paperboard	Free
8441.80	-Other machinery:	
8441.80.10	---Rewinders	5% DCS:4% DCT:5%
8441.80.90	---Other	Free
8441.90	-Parts:	

Authorised Version C2024C00149 registered 01/05/2024

8441.90.10	---Of machines of 8441.10.10 and 8441.80.10	5% DCS:4% DCT:5%
8441.90.90	---Other	Free
8442	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINES OF 8456 TO 8465) FOR PREPARING OR MAKING PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED):	
8442.30.00	-Machinery, apparatus and equipment	Free
8442.40.00	-Parts of the foregoing machinery, apparatus or equipment	Free
8442.50.00	-Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	Free
8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF 8442; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES THEREOF:	
8443.1	-Printing machinery used for printing by means of plates, cylinders and other printing components of 8442:	
8443.11.00	--Offset printing machinery, reel-fed	Free
8443.12.00	--Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	Free
8443.13.00	--Other offset printing machinery	Free

Authorised Version C2024C00149 registered 01/05/2024

8443.14.00	--Letterpress printing machinery, reel-fed, excluding flexographic printing		Free
8443.15.00	--Letterpress printing machinery, other than reel-fed, excluding flexographic printing		Free
8443.16.00	--Flexographic printing machinery		Free
8443.17.00	--Gravure printing machinery		Free
8443.19	--Other:		
8443.19.10	---Hot stamping machines		5% DCS:4% CA:Free DCT:5%
8443.19.90	---Other		Free
8443.3	-Other printers, copying machines and facsimile machines, whether or not combined:		
8443.31.00	--Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network		Free
8443.32.00	--Other, capable of connecting to an automatic data processing machine or to a network		Free
8443.39.00	--Other		Free
8443.9	-Parts and accessories:		
8443.91	--Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of 8442:		
8443.91.10	---Of machines of 8443.19.10		3.75% CA:Free
		From 1 July 2017	2.5% CA:Free
		From 1 July 2018	1.25% CA:Free
		From 1 July 2019	Free
8443.91.90	---Other		Free

Authorised Version C2024C00149 registered 01/05/2024

8443.99.00	--Other	Free
8444.00.00	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	Free
8445	MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF 8446 OR 8447:	
8445.1	-Machines for preparing textile fibres:	
8445.11.00	--Carding machines	Free
8445.12.00	--Combing machines	Free
8445.13.00	--Drawing or roving machines	Free
8445.19.00	--Other	Free
8445.20.00	-Textile spinning machines	Free
8445.30.00	-Textile doubling or twisting machines	Free
8445.40.00	-Textile winding (including weft-winding) or reeling machines	Free
8445.90.00	-Other	Free
8446	WEAVING MACHINES (LOOMS):	
8446.10.00	-For weaving fabrics of a width not exceeding 30 cm	Free
8446.2	-For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446.21.00	--Power looms	Free
8446.29.00	--Other	Free
8446.30.00	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	Free

Authorised Version C2024C00149 registered 01/05/2024

8447	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING:	
8447.1	-Circular knitting machines:	
8447.11.00	--With cylinder diameter not exceeding 165 mm	Free
8447.12.00	--With cylinder diameter exceeding 165 mm	Free
8447.20.00	-Flat knitting machines; stitch-bonding machines	Free
8447.90.00	-Other	5% DCS:Free
8448	AUXILIARY MACHINERY FOR USE WITH MACHINES OF 8444.00.00, 8445, 8446 OR 8447 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF 8444.00.00, 8445, 8446 OR 8447 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES):	
8448.1	-Auxiliary machinery for machines of 8444.00.00, 8445, 8446 or 8447:	
8448.11.00	--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	Free
8448.19.00	--Other	Free
8448.20.00	-Parts and accessories of machines of 8444.00.00 or of their auxiliary machinery	Free
8448.3	-Parts and accessories of machines of 8445 or of their auxiliary machinery:	
8448.31.00	--Card clothing	Free

Authorised Version C2024C00149 registered 01/05/2024

8448.32.00	--Of machines for preparing textile fibres, other than card clothing	Free
8448.33.00	--Spindles, spindle flyers, spinning rings and ring travellers	Free
8448.39.00	--Other	Free
8448.4	-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
8448.42.00	--Reeds for looms, healds and heald-frames	Free
8448.49.00	--Other	Free
8448.5	-Parts and accessories of machines of 8447 or of their auxiliary machinery:	
8448.51.00	--Sinkers, needles and other articles used in forming stitches	Free
8448.59.00	--Other	Free
8449.00.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	Free
8450	HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY:	
8450.1	-Machines, each of a dry linen capacity not exceeding 10 kg:	
8450.11.00	--Fully-automatic machines	5%
8450.12.00	--Other machines, with built-in centrifugal drier	5%
8450.19.00	--Other	5%
8450.20.00	-Machines, each of a dry linen capacity exceeding 10 kg	5% DCS:4% DCT:5%
8450.90.00	-Parts	5%

Authorised Version C2024C00149 registered 01/05/2024

8451	MACHINERY (OTHER THAN MACHINES OF 8450) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING THE PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS:	
8451.10.00	-Dry-cleaning machines	5% DCS:4% DCT:5%
8451.2	-Drying machines:	
8451.21.00	--Each of a dry linen capacity not exceeding 10 kg	5%
8451.29.00	--Other	5% DCS:4% DCT:5%
8451.30.00	-Ironing machines and presses (including fusing presses)	Free
8451.40.00	-Washing, bleaching or dyeing machines	Free
8451.50.00	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	Free
8451.80.00	-Other machinery	5% DCS:Free
8451.90.00	-Parts	5%
8452	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES:	
8452.10.00	-Sewing machines of the household type	Free
8452.2	-Other sewing machines:	

Authorised Version C2024C00149 registered 01/05/2024

8452.21.00	--Automatic units	Free
8452.29.00	--Other	Free
8452.30.00	-Sewing machine needles	Free
8452.90.00	-Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	Free
8453	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES:	
8453.10.00	-Machinery for preparing, tanning or working hides, skins or leather	Free
8453.20.00	-Machinery for making or repairing footwear	Free
8453.80.00	-Other machinery	Free
8453.90.00	-Parts	Free
8454	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES:	
8454.10.00	-Converters	5% DCS:4% CA:Free DCT:5%
8454.20.00	-Ingot moulds and ladles	5% DCS:4% CA:Free DCT:5%
8454.30.00	-Casting machines	5% DCS:4% CA:Free DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

8454.90.00	-Parts	5% DCS:4% CA:Free DCT:5%
8455	METAL-ROLLING MILLS AND ROLLS THEREFOR:	
8455.10.00	-Tube mills	Free
8455.2	-Other rolling mills:	
8455.21.00	--Hot or combination hot and cold	Free
8455.22.00	--Cold	Free
8455.30.00	-Rolls for rolling mills	Free
8455.90.00	-Other parts	Free
8456	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES:	
8456.1	-Operated by laser or other light or photon beam processes:	
8456.11.00	--Operated by laser	Free
8456.12.00	--Operated by other light or photon beam processes	Free
8456.20.00	-Operated by ultrasonic processes	Free
8456.30.00	-Operated by electro-discharge processes	Free
8456.40.00	-Operated by plasma arc processes	Free
8456.50.00	-Water-jet cutting machines	5%
8456.90.00	-Other	Free
8457	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL:	

Authorised Version C2024C00149 registered 01/05/2024

8457.10.00	-Machining centres	Free
8457.20.00	-Unit construction machines (single station)	Free
8457.30.00	-Multi-station transfer machines	Free
8458	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL:	
8458.1	-Horizontal lathes:	
8458.11.00	--Numerically controlled	Free
8458.19.00	--Other	Free
8458.9	-Other lathes:	
8458.91.00	--Numerically controlled	Free
8458.99.00	--Other	Free
8459	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF 8458:	
8459.10.00	-Way-type unit head machines	Free
8459.2	-Other drilling machines:	
8459.21.00	--Numerically controlled	Free
8459.29	--Other:	
8459.29.10	---Power operated	Free
8459.29.90	---Other	5%
8459.3	-Other boring-milling machines:	
8459.31.00	--Numerically controlled	Free
8459.39.00	--Other	Free
8459.4	-Other boring machines:	
8459.41.00	--Numerically controlled	Free
8459.49.00	--Other	Free
8459.5	-Milling machines, knee-type:	

Authorised Version C2024C00149 registered 01/05/2024

8459.51.00	--Numerically controlled	Free
8459.59.00	--Other	Free
8459.6	-Other milling machines:	
8459.61.00	--Numerically controlled	Free
8459.69.00	--Other	Free
8459.70.00	-Other threading or tapping machines	Free
8460	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF 8461:	
8460.1	-Flat-surface grinding machines:	
8460.12.00	--Numerically controlled	Free
8460.19.00	--Other	Free
8460.2	-Other grinding machines:	
8460.22.00	--Centreless grinding machines, numerically controlled	Free
8460.23.00	--Other cylindrical grinding machines, numerically controlled	Free
8460.24.00	--Other, numerically controlled	Free
8460.29.00	--Other	Free
8460.3	-Sharpening (tool or cutter grinding) machines:	
8460.31.00	--Numerically controlled	Free
8460.39	--Other:	
8460.39.10	---Power operated	Free
8460.39.90	---Other	5%
8460.40	-Honing or lapping machines:	
8460.40.10	---Power operated	Free
8460.40.90	---Other	5%

Authorised Version C2024C00149 registered 01/05/2024

8460.90.00	-Other	Free
8461	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING-OFF AND OTHER MACHINE-TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
8461.20.00	-Shaping or slotting machines	Free
8461.30.00	-Broaching machines	Free
8461.40.00	-Gear cutting, gear grinding or gear finishing machines	Free
8461.50.00	-Sawing or cutting-off machines	Free
8461.90.00	-Other	Free
8462	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE FORGING (EXCLUDING ROLLING MILLS); MACHINE-TOOLS (INCLUDING PRESSES, SLITTING LINES AND CUT-TO-LENGTH LINES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING, NOTCHING OR NIBBLING (EXCLUDING DRAW-BENCHES); PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE:	
8462.1	-Hot forming machines for forging, die forging (including presses) and hot hammers:	
8462.11	--Closed die forging machines:	
8462.11.10	---Power operated	Free
8462.11.90	---Other	5%
8462.19	--Other:	
8462.19.10	---Power operated	Free
8462.19.90	---Other	5%

Authorised Version C2024C00149 registered 01/05/2024

8462.2	-Bending, folding, straightening or flattening machines (including press brakes) for flat products:	
8462.22	--Profile forming machines:	
8462.22.10	---Numerically controlled or power operated	Free
8462.22.90	---Other	5%
8462.23.00	--Numerically controlled press brakes	Free
8462.24.00	--Numerically controlled panel benders	Free
8462.25.00	--Numerically controlled roll forming machines	Free
8462.26.00	--Other numerically controlled bending, folding, straightening or flattening machines	Free
8462.29	--Other:	
8462.29.10	---Power operated	Free
8462.29.90	---Other	5%
8462.3	-Slitting lines, cut-to-length lines and other shearing machines (excluding presses) for flat products, other than combined punching and shearing machines:	
8462.32	--Slitting lines and cut-to-length lines:	
8462.32.10	---Numerically controlled or power operated	Free
8462.32.90	---Other	5%
8462.33.00	--Numerically controlled shearing machines	Free
8462.39	--Other:	
8462.39.10	---Power operated	Free
8462.39.90	---Other	5%
8462.4	-Punching, notching or nibbling machines (excluding presses) for flat products including combined punching and shearing machines:	
8462.42.00	--Numerically controlled	Free
8462.49	--Other:	
8462.49.10	---Power operated	Free
8462.49.20	---Nibbling machines	Free
8462.49.90	---Other	5%

Authorised Version C2024C00149 registered 01/05/2024

8462.5	-Machines for working tube, pipe, hollow section and bar (excluding presses):	
8462.51.00	--Numerically controlled	Free
8462.59	--Other:	
8462.59.10	---Power operated	Free
8462.59.90	---Other	5%
8462.6	-Cold metal working presses:	
8462.61	--Hydraulic presses:	
8462.61.10	---Numerically controlled or power operated	Free
8462.61.90	---Other	5%
8462.62	--Mechanical presses:	
8462.62.10	---Numerically controlled or power operated	Free
8462.62.90	---Other	5%
8462.63	--Servo-presses:	
8462.63.10	---Numerically controlled or power operated	Free
8462.63.90	---Other	5%
8462.69	--Other:	
8462.69.10	---Numerically controlled or power operated	Free
8462.69.90	---Other	5%
8462.90	-Other:	
8462.90.10	---Numerically controlled or power operated	Free
8462.90.90	---Other	5%
8463	OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL:	
8463.10.00	-Draw-benches for bars, tubes, profiles, wire or the like	Free
8463.20.00	-Thread rolling machines	Free
8463.30.00	-Machines for working wire	Free
8463.90.00	-Other	Free

Authorised Version C2024C00149 registered 01/05/2024

8464	MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS:	
8464.10.00	-Sawing machines	5%
8464.20.00	-Grinding or polishing machines	5%
8464.90.00	-Other	5%
8465	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS:	
8465.10.00	-Machines which can carry out different types of machining operations without tool change between such operations	5%
8465.20	-Machining centres:	
8465.20.70	---Machining centres that perform 2 or more of the following: (a) bending; (b) assembling; (c) drilling; (d) morticing; (e) splitting; (f) slicing; (g) paring	Free

Authorised Version C2024C00149 registered 01/05/2024

8465.20.80	---Machining centres that perform 2 or more of the following: (a) sawing; (b) planing; (c) milling; (d) moulding (by cutting); (e) grinding; (f) sanding; (g) polishing	5%
8465.20.90	---Other	5%
8465.9	-Other:	
8465.91.00	--Sawing machines	5%
8465.92.00	--Planing, milling or moulding (by cutting) machines	5%
8465.93.00	--Grinding, sanding or polishing machines	5%
8465.94.00	--Bending or assembling machines	Free
8465.95.00	--Drilling or morticing machines	Free
8465.96.00	--Splitting, slicing or paring machines	Free
8465.99.00	--Other	5%
8466	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF 8456 TO 8465, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR THE MACHINES; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND:	
8466.10.00	-Tool holders and self-opening dieheads	Free
8466.20.00	-Work holders	Free
8466.30.00	-Dividing heads and other special attachments for machines	Free
8466.9	-Other:	
8466.91.00	--For machines of 8464	Free

Authorised Version C2024C00149 registered 01/05/2024

8466.92.00	--For machines of 8465	5%
8466.93	--For machines of 8456 to 8461:	
8466.93.10	---For water-jet cutting machines	5%
8466.93.90	---Other	Free
8466.94.00	--For machines of 8462 or 8463	Free
8467	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR:	
8467.1	-Pneumatic:	
8467.11.00	--Rotary type (including combined rotary percussion)	Free
8467.19.00	--Other	Free
8467.2	-With self-contained electric motor:	
8467.21.00	--Drills of all kinds	5%
8467.22.00	--Saws	5%
8467.29.00	--Other	5%
8467.8	-Other tools:	
8467.81.00	--Chain saws	5%
8467.89.00	--Other	Free
8467.9	-Parts:	
8467.91.00	--Of chain saws	5%
8467.92.00	--Of pneumatic tools	Free
8467.99	--Other:	
8467.99.10	---Of goods of 8467.21.00, 8467.22.00 or 8467.29.00	5%
8467.99.90	---Other	Free
8468	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE OF 8515; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES:	

Authorised Version C2024C00149 registered 01/05/2024

8468.10.00	-Hand-held blow pipes	Free
8468.20	-Other gas-operated machinery and apparatus:	
8468.20.10	---For working metal, incorporating a computer control	Free
8468.20.90	---Other	5% DCS:4% DCT:5%
8468.80.00	-Other machinery and apparatus	5% DCS:4% DCT:5%
8468.90.00	-Parts	5% DCS:4% DCT:5%
8470	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS:	
8470.10.00	-Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	Free
8470.2	-Other electronic calculating machines:	
8470.21.00	--Incorporating a printing device	Free
8470.29.00	--Other	Free
8470.30.00	-Other calculating machines	Free
8470.50.00	-Cash registers	Free
8470.90.00	-Other	Free

Authorised Version C2024C00149 registered 01/05/2024

8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
8471.30.00	-Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	Free
8471.4	-Other automatic data processing machines:	
8471.41.00	--Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	Free
8471.49.00	--Other, presented in the form of systems	Free
8471.50.00	-Processing units other than those of 8471.41.00 or 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	Free
8471.60.00	-Input or output units, whether or not containing storage units in the same housing	Free
8471.70.00	-Storage units	Free
8471.80.00	-Other units of automatic data processing machines	Free
8471.90.00	-Other	Free
8472	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCIL-SHARPENING MACHINES, PERFORATING OR STAPLING MACHINES):	
8472.10.00	-Duplicating machines	Free

Authorised Version C2024C00149 registered 01/05/2024

8472.30.00	-Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	Free
8472.90	-Other:	
8472.90.10	---Stapling machines	3.75%
		From 1 July 2017 2.5%
		From 1 July 2018 1.25%
		From 1 July 2019 Free
8472.90.90	---Other	Free
8473	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF 8470 TO 8472:	
8473.2	-Parts and accessories of the machines of 8470:	
8473.21.00	--Of the electronic calculating machines of 8470.10.00, 8470.21.00 or 8470.29.00	Free
8473.29.00	--Other	Free
8473.30.00	-Parts and accessories of the machines of 8471	Free
8473.40.00	-Parts and accessories of the machines of 8472	Free
8473.50.00	-Parts and accessories equally suitable for use with the machines of two or more of 8470 to 8472	Free

Authorised Version C2024C00149 registered 01/05/2024

8474	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND:	
8474.10.00	-Sorting, screening, separating or washing machines	5% DCS:4% CA:Free DCT:5%
8474.20.00	-Crushing or grinding machines	5% DCS:4% DCT:5%
8474.3	-Mixing or kneading machines:	
8474.31.00	--Concrete or mortar mixers	5%
8474.32.00	--Machines for mixing mineral substances with bitumen	5%
8474.39.00	--Other	5% DCS:4% CA:Free DCT:5%
8474.80.00	-Other machinery	5% DCS:4% CA:Free DCT:5%
8474.90.00	-Parts	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8475	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-BULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE:		
8475.10.00	-Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes		Free
8475.2	-Machines for manufacturing or hot working glass or glassware:		
8475.21.00	--Machines for making optical fibres and preforms thereof		Free
8475.29.00	--Other		5% DCS:4% DCT:5%
8475.90	-Parts:		
8475.90.10	---Of machines of 8475.21.00		5% DCS:4% DCT:5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
8475.90.90	---Other		5% DCS:4% DCT:5%
8476	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES:		
8476.2	-Automatic beverage-vending machines:		
8476.21.00	--Incorporating heating or refrigerating devices		5% DCS:4% DCT:5%
8476.29.00	--Other		5% DCS:4% DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

8476.8	-Other machines:		
8476.81.00	--Incorporating heating or refrigerating devices		5% DCS:4% DCT:5%
8476.89	--Other:		
8476.89.10	---Money-changing machines		5% DCS:4% DCT:5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
8476.89.90	---Other		5% DCS:4% DCT:5%
8476.90	-Parts:		
8476.90.10	---Of machines of 8476.89.10		5% DCS:4% DCT:5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
8476.90.90	---Other		5% DCS:4% DCT:5%
8477	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8477.10.00	-Injection-moulding machines		5% DCS:4% DCT:5%
8477.20.00	-Extruders		5% DCS:4% DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

8477.30.00	-Blow moulding machines	5% DCS:4% DCT:5%
8477.40.00	-Vacuum moulding machines and other thermoforming machines	5% DCS:4% DCT:5%
8477.5	-Other machinery for moulding or otherwise forming:	
8477.51.00	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5% DCS:4% CA:Free DCT:5%
8477.59.00	--Other	5% DCS:4% DCT:5%
8477.80.00	-Other machinery	5% DCS:4% DCT:5%
8477.90.00	-Parts	5% DCS:4% DCT:5%
8478	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:	
8478.10.00	-Machinery	Free
8478.90.00	-Parts	Free
8479	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:	
8479.10.00	-Machinery for public works, building or the like	5% DCS:4% DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

8479.20	-Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils:	
8479.20.10	---Machinery for the extraction or preparation of microbial fats or oils	5%
8479.20.90	---Other	Free
8479.30.00	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	Free
8479.40.00	-Rope or cable-making machines	Free
8479.50	-Industrial robots, not elsewhere specified or included:	
8479.50.10	---Of a kind used for treating metal	Free
8479.50.20	---Of a kind used for mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring	5% DCS:4% DCT:5%
8479.50.90	---Other	5%
8479.60.00	-Evaporative air coolers	5%
8479.7	-Passenger boarding bridges:	
8479.71.00	--Of a kind used in airports	5%
8479.79.00	--Other	5%
8479.8	-Other machines and mechanical appliances:	
8479.81.00	--For treating metal, including electric wire coil-winders	Free
8479.82.00	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5% DCS:4% DCT:5%
8479.83	--Cold isostatic presses:	
8479.83.10	---For treating metal, including electric wire coil-winders	Free
8479.83.90	---Other	5%
8479.89	--Other:	
8479.89.10	---Gas-operated machinery and apparatus for cutting metal, incorporating a computer control	Free

Authorised Version C2024C00149 registered 01/05/2024

8479.89.20	---Automated electronic component placement machines of a kind used solely or principally for the manufacture of printed circuit assemblies	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8479.89.30	---Plasma cleaner machines that remove organic contaminants from electron microscopy specimens and specimen holders	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8479.89.90	---Other	5%
8479.90	-Parts:	
8479.90.10	---Of machines of 8479.89.20	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8479.90.90	---Other	5%
8480	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS:	
8480.10.00	-Moulding boxes for metal foundry	5% DCS:4% DCT:5%
8480.20.00	-Mould bases	5% DCS:4% DCT:5%
8480.30.00	-Moulding patterns	5% DCS:4% DCT:5%
8480.4	-Moulds for metal or metal carbides:	

Authorised Version C2024C00149 registered 01/05/2024

8480.41.00	--Injection or compression types	5% DCS:4% DCT:5%
8480.49.00	--Other	5% DCS:4% DCT:5%
8480.50.00	-Moulds for glass	5% DCS:4% DCT:5%
8480.60.00	-Moulds for mineral materials	5% DCS:4% DCT:5%
8480.7	-Moulds for rubber or plastics:	
8480.71.00	--Injection or compression types	5% DCS:4% DCT:5%
8480.79.00	--Other	5% DCS:4% DCT:5%
8481	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES:	
8481.10.00	-Pressure-reducing valves	5%
8481.20.00	-Valves for oleohydraulic or pneumatic transmissions	5%
8481.30.00	-Check (nonreturn) valves	5%
8481.40.00	-Safety or relief valves	5%
8481.80	-Other appliances:	
8481.80.10	---Hydraulic control valves specially designed for use in agricultural tractors for the operation of agricultural implements	Free
8481.80.90	---Other	5%

Authorised Version C2024C00149 registered 01/05/2024

8481.90	-Parts:	
8481.90.10	---For appliances of 8481.80.10	Free
8481.90.90	---Other	5%
8482	BALL OR ROLLER BEARINGS:	
8482.10	-Ball bearings:	
8482.10.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8482.10.90	---Other	5% CA:Free
8482.20	-Tapered roller bearings, including cone and tapered roller assemblies:	
8482.20.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8482.20.90	---Other	5% CA:Free
8482.30.00	-Spherical roller bearings	5% DCS:4% CA:Free DCT:5%
8482.40	-Needle roller bearings, including cage and needle roller assemblies:	
8482.40.1	---For propeller shaft universal joints of a kind used with vehicles of 8701.21.00, 8701.22.00, 8701.23.00, 8701.24.00, 8701.29.00, 8702, 8703, 8704 or 8705:	
8482.40.11	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8482.40.19	----Other	5% CA:Free
8482.40.90	---Other	5% DCS:4% CA:Free DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

8482.50.00	-Other cylindrical roller bearings, including cage and roller assemblies	5% DCS:4% CA:Free DCT:5%
8482.80.00	-Other, including combined ball/roller bearings	5% DCS:4% CA:Free DCT:5%
8482.9	-Parts:	
8482.91	--Balls, needles and rollers:	
8482.91.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8482.91.90	---Other	5% CA:Free
8482.99	--Other:	
8482.99.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8482.99.90	---Other	5% CA:Free
8483	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS):	
8483.10	-Transmission shafts (including cam shafts and crank shafts) and cranks:	
8483.10.10	---For outboard motors	Free
8483.10.9	---Other:	

Authorised Version C2024C00149 registered 01/05/2024

8483.10.91	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8483.10.99	----Other	5% CA:Free
8483.20.00	-Bearing housings, incorporating ball or roller bearings	5%
8483.30	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	
8483.30.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8483.30.90	---Other	5% CA:Free
8483.40	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:	
8483.40.1	---Of a kind used for internal combustion piston engines of the vehicles of 8701.21.00, 8701.22.00, 8701.23.00, 8701.24.00, 8701.29.00, 8702, 8703, 8704 or 8705, other than for fuel injection equipment for compression-ignition engines (diesel or semi-diesel engines):	
8483.40.11	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8483.40.19	----Other	5% CA:Free
8483.40.90	---Other	5%
8483.50	-Flywheels and pulleys, including pulley blocks:	
8483.50.1	---Of a kind used for internal combustion piston engines of the vehicles of 8701.21.00, 8701.22.00, 8701.23.00, 8701.24.00, 8701.29.00, 8702, 8703, 8704 or 8705, other than for fuel injection equipment for compression-ignition engines (diesel or semi-diesel engines):	

Authorised Version C2024C00149 registered 01/05/2024

8483.50.11	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8483.50.19	----Other	5% CA:Free
8483.50.90	---Other	5%
8483.60	-Clutches and shaft couplings (including universal joints):	
8483.60.10	---Of a kind used as components in passenger motor vehicles	5%
8483.60.90	---Other	5% DCS:4% DCT:5%
8483.90.00	-Toothed wheels, chain sprockets and other transmission elements presented separately; parts	5%
8484	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS:	
8484.10	-Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:	
8484.10.10	---Of a kind used as components in passenger motor vehicles	5%
8484.10.90	---Other	5% DCS:4% DCT:5%
8484.20.00	-Mechanical seals	5%
8484.90	-Other:	
8484.90.10	---Of a kind used as components in passenger motor vehicles	5%

Authorised Version C2024C00149 registered 01/05/2024

8484.90.90	---Other	5% DCS:4% DCT:5%
8485	MACHINES FOR ADDITIVE MANUFACTURING:	
8485.10.00	-By metal deposit	Free
8485.20.00	-By plastics or rubber deposit	5% DCS:4% DCT:5%
8485.30	-By plaster, cement, ceramics or glass deposit:	
8485.30.10	---By glass deposit	5% DCS:4% DCT:5%
8485.30.90	---Other	5%
8485.80	-Other:	
8485.80.10	---By paper pulp, paper or paperboard deposit	Free
8485.80.90	---Other	5%
8485.90	-Parts:	
8485.90.10	---For goods of 8485.10.00	Free
8485.90.20	---For goods of 8485.20.00 or 8485.30.10	5% DCS:4% DCT:5%
8485.90.90	---Other	5%
8486	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 11(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:	

Authorised Version C2024C00149 registered 01/05/2024

8486.10	-Machines and apparatus for the manufacture of boules or wafers:	
8486.10.10	---Machines and apparatus, as follows: (a) for growing or pulling monocrystal semiconductor boules; (b) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (c) spin dryers for semiconductor wafer processing; (d) sawing machines for sawing monocrystal semiconductor boules into slices; (e) grinding, polishing or lapping machines; (f) industrial or laboratory electric furnaces or ovens	Free
8486.10.20	---Machines and apparatus, NSA, which, but for the operation of Note 11(D) to this Chapter, would be classified in 8543.70.00	Free
8486.10.30	---Machines and apparatus, NSA, for the treatment of materials by a process involving a change of temperature	5% DCS:4% DCT:5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8486.10.90	---Other	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8486.20	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:	

Authorised Version C2024C00149 registered 01/05/2024

8486.20.10	---Machines and apparatus, as follows: (a) appliances (including spraying appliances) for wet-etching, developing, stripping or cleaning semiconductor wafers; (b) physical deposition apparatus (including apparatus for deposition by sputtering) on semiconductor wafers; (c) chemical vapour deposition apparatus; (d) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (e) epitaxial deposition machines; (f) industrial or laboratory electric furnaces or ovens; (g) spinners for coating photographic emulsions on semiconductor wafers; (h) for dry-etching patterns on semiconductor materials; (ij) ion implanters for doping semiconductor materials; (k) apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials; (l) sawing machines for sawing wafers into chips; (m) dicing machines for scribing or scoring semiconductor wafers	Free
8486.20.20	---Machines and apparatus, NSA, which, but for the operation of Note 11(D) to this Chapter, would be classified in 8543.70.00	Free
8486.20.30	---Machines and apparatus, NSA, which, but for the operation of Note 11(D) to this Chapter, would be classified in 8477	5% DCS:4% DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

	From 1 July 2018	2.5%
	From 1 July 2019	Free
8486.20.40	---Centrifuges, including centrifugal dryers	3.75%
	From 1 July 2017	2.5%
	From 1 July 2018	1.25%
	From 1 July 2019	Free
8486.20.90	---Other	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8486.30	-Machines and apparatus for the manufacture of flat panel displays:	
8486.30.10	---Goods, as follows: (a) apparatus for wet-etching, developing, stripping or cleaning of flat panel displays; (b) apparatus and equipment for projection, drawing or plating circuit patterns, used for the manufacture of flat panel displays; (c) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (d) spinners for coating photographic emulsions	Free
8486.30.20	---Machines and apparatus, NSA, which, but for the operation of Note 11(D) to this Chapter, would be classified in 8543.70.00	Free
8486.30.30	---Mechanical appliances for projecting, dispersing or spraying liquids, for use in the manufacture of flat panel displays, NSA	5% DCS:4% DCT:5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8486.30.40	---Centrifuges, including centrifugal dryers	3.75%
	From 1 July 2017	2.5%

Authorised Version C2024C00149 registered 01/05/2024

		From 1 July 2018	1.25%
		From 1 July 2019	Free
8486.30.90	---Other		5%
		From 1 July 2018	3.75%
		From 1 July 2019	Free
8486.40	-Machines and apparatus specified in Note 11(C) to this Chapter:		
8486.40.10	---Machines and apparatus, as follows: (a) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (b) optical and other microscopes; (c) drawing or marking-out instruments; (d) die attach apparatus, tape automated bonders, and wire bonders for the assembly of semiconductors; (e) encapsulation equipment for the assembly of semiconductors; (f) for bending, folding and straightening semiconductor leads; (g) soldering, brazing or welding machines, of a kind described in 8515, for working metal, incorporating a computer control; (h) industrial robots, being automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes or wafer boxes; (ij) injection or compression moulds for rubber or plastics for the manufacture of semiconductor devices		Free

Authorised Version C2024C00149 registered 01/05/2024

8486.40.20	---Machines and apparatus, NSA, which, but for the operation of Note 11(D) to this Chapter, would be classified in 8543.70.00	Free
8486.40.3	---Machines and apparatus, NSA, which, but for the operation of Note 11(D) to this Chapter, would be classified in 8477 or 8480.71.00:	
8486.40.31	----Injection or compression moulds for rubber or plastics, other than goods of 8486.40.10	5% DCS:4% DCT:5%
	From 1 July 2019	Free
8486.40.39	----Other	5% DCS:4% DCT:5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
8486.40.40	---Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	Free
8486.40.9	---Other, including machinery for lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays:	
8486.40.91	----Machinery for lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays	3.75%
	From 1 July 2017	2.5%
	From 1 July 2018	1.25%
	From 1 July 2019	Free
8486.40.99	----Other	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8486.90	-Parts and accessories:	

Authorised Version C2024C00149 registered 01/05/2024

8486.90.10	---Of goods of 8486.10.10, 8486.20.10, 8486.30.10 and 8486.40.10, other than goods of 8486.90.40	Free
8486.90.20	---Of goods of 8486.10.20, 8486.20.20, 8486.30.20 and 8486.40.20	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8486.90.30	---Of goods of 8486.20.30 and 8486.40.3	5% DCS:4% DCT:5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
8486.90.40	---Of soldering, brazing or welding machines of a kind described in 8515	5% CA:Free
	From 1 July 2018	2.5% CA:Free
	From 1 July 2019	Free
8486.90.50	---Of machine-tools of a kind described in 8464, NSA	Free
8486.90.60	---Of goods of 8486.30.30 or 8486.40.40	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8486.90.70	---Which, but for the operation of Note 11(D) to this Chapter, would be classified in 8466.10.00, 8466.20.00 or 8466.30.00	Free
8486.90.9	---Other:	
8486.90.91	----Of goods of 8486.10.30	3.75%
	From 1 July 2017	2.5%
	From 1 July 2018	1.25%
	From 1 July 2019	Free
8486.90.92	----Of goods of 8486.20.40 or 8486.30.40	5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
8486.90.93	----Of goods of 8486.40.91	3.75%

Authorised Version C2024C00149 registered 01/05/2024

		From 1 July 2017	2.5%
		From 1 July 2018	1.25%
		From 1 July 2019	Free
8486.90.99	----Other		5%
		From 1 July 2018	3.75%
		From 1 July 2019	Free
8487	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8487.10.00	-Ships' or boats' propellers and blades therefor		5% DCS:4% DCT:5%
8487.90.00	-Other		5%

Authorised Version C2024C00149 registered 01/05/2024

Chapter 85—Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1.- This Chapter does not cover:
   (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
   (b) Articles of glass of 7011;
   (c) Machines and apparatus of 8486;
   (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences (9018); or
   (e) Electrically heated furniture of Chapter 94.

2.- 8501 to 8504 do not apply to goods described in 8511, 8512, 8540, 8541 or 8542.

However, metal tank mercury arc rectifiers remain classified in 8504.

3.- For the purposes of 8507, “electric accumulators” includes those presented with ancillary components which contribute to the accumulator’s function of storing and supplying energy or protect it from damage, such as electrical connectors, temperature control devices (for example, thermistors) and circuit protection devices. They may also include a portion of the protective housing of the goods in which they are to be used.

Authorised Version C2024C00149 registered 01/05/2024

4.- 8509 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

(a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;

(b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (8414), centrifugal clothes-dryers (8421), dish washing machines (8422), household washing machines (8450), roller or other ironing machines (8420 or 8451), sewing machines (8452), electric scissors (8467) or to electro-thermic appliances (8516).

5.- For the purposes of 8517, "smartphones" means telephones for cellular networks, equipped with a mobile operating system designed to perform the functions of an automatic data processing machine such as downloading and running multiple applications simultaneously, including third-party applications, and whether or not integrating other features such as digital cameras and navigational aid systems.

6.- For the purposes of 8523:

(a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E^2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;

(b) "Smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain

Authorised Version C2024C00149 registered 01/05/2024

contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

7.- For the purposes of 8524, “flat panel display modules” refer to devices or apparatus for the display of information, equipped at a minimum with a display screen, which are designed to be incorporated into articles of other headings prior to use. Display screens for flat panel display modules include, but are not limited to, those which are flat, curved, flexible, foldable or stretchable in form. Flat panel display modules may incorporate additional elements, including those necessary for receiving video signals and the allocation of those signals to pixels on the display. However, 8524 does not include display modules which are equipped with components for converting video signals (e.g. a scaler IC, decoder IC or application processer) or have otherwise assumed the character of goods of other headings.

For the classification of flat panel display modules defined in this Note, 8524 shall take precedence over any other heading in this Schedule.

8.- For the purposes of 8534.00.00, “printed circuits” are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the “film circuit” technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

“Printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Authorised Version C2024C00149 registered 01/05/2024

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in 8542.

9.- For the purposes of 8536, "connectors for optical fibres, optical fibre bundles or cables" means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

10.- 8537 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (8543).

11.- For the purposes of 8539, "light-emitting diode (LED) light sources" covers:

(a) "Light-emitting diode (LED) modules" which are electrical light sources based on light-emitting diodes (LED) arranged in electrical circuits and containing further elements like electrical, mechanical, thermal or optical elements. They also contain discrete active elements, discrete passive elements, or articles of 8536 or 8542 for the purposes of providing power supply or power control. Light-emitting diode (LED) modules do not have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

(b) "Light-emitting diode (LED) lamps" which are electrical light sources containing one or more LED modules containing further elements like electrical, mechanical, thermal or optical elements. The distinction between light-emitting diode (LED) modules and light-emitting diode (LED) lamps is that lamps have a cap designed to allow easy installation or replacement in a luminaire and ensure mechanical and electrical contact.

12.- For the purposes of 8541 and 8542:

Authorised Version C2024C00149 registered 01/05/2024

(a) (i) "Semiconductor devices" are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field or semiconductor-based transducers.

Semiconductor devices may also include assembly of plural elements, whether or not equipped with active and passive device ancillary functions.

"Semiconductor-based transducers" are, for the purposes of this definition, semiconductor-based sensors, semiconductor-based actuators, semiconductor-based resonators and semiconductor-based oscillators, which are types of discrete semiconductor-based devices, which perform an intrinsic function, which are able to convert any kind of physical or chemical phenomena or an action into an electrical signal or an electrical signal into any type of physical phenomenon or an action.

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

The following expressions mean:

(1) "Semiconductor-based" means built or manufactured on a semiconductor substrate or made of semiconductor materials, manufactured by semiconductor technology, in which the semiconductor substrate or material plays a critical and unreplaceable role of transducer function and performance, and the operation of which is based on semiconductor properties including physical, electrical, chemical and optical properties.

(2) "Physical or chemical phenomena" relate to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light,

Authorised Version C2024C00149 registered 01/05/2024

radioactivity, humidity, flow, chemicals concentration, etc.

(3) "Semiconductor-based sensor" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical quantities and converting these into electric signals caused by resulting variations in electric properties or displacement of a mechanical structure.

(4) "Semiconductor-based actuator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electric signals into physical movement.

(5) "Semiconductor-based resonator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

(6) "Semiconductor-based oscillator" is a type of semiconductor device, which consists of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

(ii) "Light-emitting diodes (LED)" are semiconductor devices based on semiconductor materials which convert electrical energy into visible, infra-red or ultra-violet rays, whether or

Authorised Version C2024C00149 registered 01/05/2024

not electrically connected among each other and whether or not combined with protective diodes. Light-emitting diodes (LED) of 8541 do not incorporate elements for the purposes of providing power supply or power control;

(b) "Electronic integrated circuits" are:

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements;

(iv) Multi-component integrated circuits (MCOs): a combination of one or more monolithic, hybrid, or multi-chip integrated circuits with at least one of the following components: silicon-based sensors, actuators, oscillators, resonators or combinations thereof, or components performing the functions of articles classifiable under 8532, 8533, 8541, or inductors

Authorised Version C2024C00149 registered 01/05/2024

classifiable under 8504, formed to all intents and purposes indivisibly into a single body like an integrated circuit, as a component of a kind used for assembly onto a printed circuit board (PCB) or other carrier, through the connecting of pins, leads, balls, lands, bumps, or pads.

For the purposes of this definition:

1. "Components" may be discrete, manufactured independently then assembled onto the rest of the MCO, or integrated into other components.
2. "Silicon based" means built on a silicon substrate, or made of silicon materials, or manufactured onto integrated circuit die.

3.(a) "Silicon-based sensors" consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of detecting physical or chemical phenomena and transducing these into electric signals, caused by resulting variations in electric properties or displacement of a mechanical structure. "Physical or chemical phenomena" relates to phenomena, such as pressure, acoustic waves, acceleration, vibration, movement, orientation, strain, magnetic field strength, electric field strength, light, radioactivity, humidity, flow, chemicals concentration, etc.

(b) "Silicon based actuators" consist of microelectronic and mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of converting electrical signals into physical movement.

(c) "Silicon based resonators" are components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures in response to an external input.

Authorised Version C2024C00149 registered 01/05/2024

(d) "Silicon based oscillators" are active components that consist of microelectronic or mechanical structures that are created in the mass or on the surface of a semiconductor and that have the function of generating a mechanical or electrical oscillation of a predefined frequency that depends on the physical geometry of these structures.

For the classification of the articles defined in this Note, 8541 and 8542 shall take precedence over any other heading in this Schedule, except in the case of 8523, which might cover them by reference to, in particular, their function.

Subheading Notes.

1.- 8525.81.00 covers only high-speed television cameras, digital cameras and video camera recorders having one or more of the following characteristics:

(a) writing speed exceeding 0.5 mm per microsecond;

(b) time resolution 50 nanoseconds or less;

(c) frame rate exceeding 225,000 frames per second.

2.- In respect of 8525.82.00, radiation-hardened or radiation-tolerant television cameras, digital cameras and video camera recorders are designed or shielded to enable operation in a high-radiation environment. These cameras are designed to withstand a total radiation dose of at least 50×10^3 Gy(silicon) (5×10^6 RAD (silicon)), without operational degradation.

3.- 8525.83.00 covers night vision television cameras, digital cameras and video camera recorders which use a photocathode to convert available light to electrons, which can be amplified and converted to yield a visible image. This subheading excludes thermal imaging cameras (generally 8525.89.00).

4.- 8527.12.00 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an

Authorised Version C2024C00149 registered 01/05/2024

external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

5.- For the purposes of 8549.1, "spent primary cells, spent primary batteries and spent electric accumulators" are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Additional Notes.

1.- In this Chapter "kVA" means kilovoltampere.

2.- For the purposes of 8539:
(a) "lamps" means light globes, bulbs, tubes and the like which consist of glass, quartz or similar containers, of various shapes, having the necessary elements for converting electrical energy into light rays, including infra-red or ultra-violet rays;
(b) "lamps" also includes sealed beam lamp units and arc lamps;
(c) "lamps" equipped with external features such as lamp holders, switches, flex and plugs, transformers, etc. are excluded from this heading.

8501	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS):	
8501.10.00	-Motors of an output not exceeding 37.5 W	5%
8501.20.00	-Universal AC/DC motors of an output exceeding 37.5 W	5%
8501.3	-Other DC motors; DC generators, other than photovoltaic generators:	
8501.31.00	--Of an output not exceeding 750 W	5%
8501.32.00	--Of an output exceeding 750 W but not exceeding 75 kW	5%
8501.33.00	--Of an output exceeding 75 kW but not exceeding 375 kW	5%
8501.34.00	--Of an output exceeding 375 kW	5%

Authorised Version C2024C00149 registered 01/05/2024

8501.40.00	-Other AC motors, single-phase	5%
8501.5	-Other AC motors, multi-phase:	
8501.51.00	--Of an output not exceeding 750 W	5%
8501.52.00	--Of an output exceeding 750 W but not exceeding 75 kW	5%
8501.53.00	--Of an output exceeding 75 kW	5%
8501.6	-AC generators (alternators), other than photovoltaic generators:	
8501.61.00	--Of an output not exceeding 75 kVA	5% DCS:4% DCT:5%
8501.62.00	--Of an output exceeding 75 kVA but not exceeding 375 kVA	5% DCS:4% DCT:5%
8501.63.00	--Of an output exceeding 375 kVA but not exceeding 750 kVA	Free
8501.64.00	--Of an output exceeding 750 kVA	Free
8501.7	-Photovoltaic DC generators:	
8501.71.00	--Of an output not exceeding 50 W	5%
8501.72.00	--Of an output exceeding 50 W	5%
8501.80	-Photovoltaic AC generators:	
8501.80.10	---Of an output not exceeding 375 kVA	5% DCS:4% DCT:5%
8501.80.90	---Other	Free
8502	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS:	
8502.1	-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
8502.11.00	--Of an output not exceeding 75 kVA	5% DCS:4% DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

8502.12.00	--Of an output exceeding 75 kVA but not exceeding 375 kVA	5% DCS:4% DCT:5%
8502.13	--Of an output exceeding 375 kVA:	
8502.13.10	---AC generating sets of an output exceeding 500 kVA	Free
8502.13.90	---Other	5% DCS:4% DCT:5%
8502.20.00	-Generating sets with spark-ignition internal combustion piston engines	5% DCS:4% DCT:5%
8502.3	-Other generating sets:	
8502.31	--Wind-powered:	
8502.31.10	---AC generating sets of an output exceeding 500 kVA	Free
8502.31.90	---Other	5% DCS:4% DCT:5%
8502.39	--Other:	
8502.39.10	---AC generating sets of an output exceeding 500 kVA	Free
8502.39.90	---Other	5% DCS:4% DCT:5%
8502.40.00	-Electric rotary converters	5%
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF 8501 OR 8502	5%
8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS:	
8504.10.00	-Ballasts for discharge lamps or tubes	5%

Authorised Version C2024C00149 registered 01/05/2024

8504.2	-Liquid dielectric transformers:	
8504.21.00	--Having a power handling capacity not exceeding 650 kVA	5%
8504.22.00	--Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	5%
8504.23.00	--Having a power handling capacity exceeding 10 000 kVA	5%
8504.3	-Other transformers:	
8504.31.00	--Having a power handling capacity not exceeding 1 kVA	5%
8504.32.00	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5%
8504.33.00	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5%
8504.34.00	--Having a power handling capacity exceeding 500 kVA	5%
8504.40	-Static converters:	
8504.40.30	---Goods, as follows: (a) separately housed units, designed to be housed in the same cabinet as the central processing unit of equipment of 8471; (b) for telecommunication apparatus of 8517	Free
8504.40.90	---Other	5% From 1 July 2018 3.75% From 1 July 2019 Free
8504.50	-Other inductors:	
8504.50.10	---Goods, as follows: (a) designed for use with equipment of 8471; (b) for telecommunication apparatus of 8517	Free
8504.50.90	---Other	5% From 1 July 2019 Free
8504.90	-Parts:	
8504.90.30	---Of goods of 8504.40.30	Free

Authorised Version C2024C00149 registered 01/05/2024

8504.90.90	---Other	5% From 1 July 2018 4.75% From 1 July 2019 Free
8505	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO-MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO-MAGNETIC LIFTING HEADS:	
8505.1	-Permanent magnets and articles intended to become permanent magnets after magnetisation:	
8505.11.00	--Of metal	5%
8505.19.00	--Other	5%
8505.20.00	-Electro-magnetic couplings, clutches and brakes	Free
8505.90.00	-Other, including parts	Free
8506	PRIMARY CELLS AND PRIMARY BATTERIES:	
8506.10.00	-Manganese dioxide	Free
8506.30.00	-Mercuric oxide	Free
8506.40.00	-Silver oxide	Free
8506.50.00	-Lithium	Free
8506.60.00	-Air-zinc	Free
8506.80.00	-Other primary cells and primary batteries	5%
8506.90.00	-Parts	Free
8507	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE):	

Authorised Version C2024C00149 registered 01/05/2024

8507.10	-Lead-acid, of a kind used for starting piston engines:	
8507.10.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8507.10.90	---Other	5% CA:Free
8507.20.00	-Other lead-acid accumulators	5% CA:Free
8507.30.00	-Nickel-cadmium	5% CA:Free
8507.50.00	-Nickel-metal hydride	5% CA:Free
8507.60.00	-Lithium-ion	5% CA:Free
8507.80.00	-Other accumulators	5% CA:Free
8507.90	-Parts:	
8507.90.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8507.90.90	---Other	5% CA:Free
8508	VACUUM CLEANERS:	
8508.1	-With self-contained electric motor:	
8508.11.00	--Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 L	5%
8508.19.00	--Other	5%
8508.60.00	-Other vacuum cleaners	5%
8508.70.00	-Parts	5%
8509	ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR, OTHER THAN VACUUM CLEANERS OF 8508:	

Authorised Version C2024C00149 registered 01/05/2024

8509.40.00	-Food grinders and mixers; fruit or vegetable juice extractors	Free
8509.80	-Other appliances:	
8509.80.10	---Floor polishers	5%
8509.80.90	---Other	Free
8509.90.00	-Parts	5%
8510	SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR:	
8510.10.00	-Shavers	Free
8510.20.00	-Hair clippers	Free
8510.30.00	-Hair-removing appliances	Free
8510.90.00	-Parts	Free
8511	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES:	
8511.10.00	-Sparking plugs	5%
8511.20.00	-Ignition magnetos; magneto-dynamos; magnetic flywheels	5% DCS:Free
8511.30.00	-Distributors; ignition coils	5%
8511.40	-Starter motors and dual purpose starter-generators:	
8511.40.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8511.40.90	---Other	5% CA:Free
8511.50	-Other generators:	
8511.50.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8511.50.90	---Other	5% CA:Free
8511.80.00	-Other equipment	5%
8511.90.00	-Parts	5%
8512	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF 8539), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES:	
8512.10.00	-Lighting or visual signalling equipment of a kind used on bicycles	Free
8512.20.00	-Other lighting or visual signalling equipment	5%
8512.30.00	-Sound signalling equipment	5%
8512.40.00	-Windscreen wipers, defrosters and demisters	5%
8512.90	-Parts:	
8512.90.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8512.90.90	---Other	5% CA:Free
8513	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF 8512:	

Authorised Version C2024C00149 registered 01/05/2024

8513.10.00	-Lamps	5% DCS:4% DCT:5%
8513.90.00	-Parts	Free
8514	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS:	
8514.1	-Resistance heated furnaces and ovens:	
8514.11.00	--Hot isostatic presses	5% DCS:4% DCT:5%
8514.19.00	--Other	5% DCS:4% DCT:5%
8514.20.00	-Furnaces and ovens functioning by induction or dielectric loss	5% DCS:4% DCT:5%
8514.3	-Other furnaces and ovens:	
8514.31	--Electron beam furnaces:	
8514.31.10	---Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	Free
8514.31.90	---Other	5% DCS:4% DCT:5%
8514.32	--Plasma and vacuum arc furnaces:	
8514.32.10	---Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	Free

Authorised Version C2024C00149 registered 01/05/2024

8514.32.90	---Other	5% DCS:4% DCT:5%
8514.39	--Other:	
8514.39.10	---Of a kind used solely or principally for the manufacture of printed circuits or printed circuit assemblies	Free
8514.39.90	---Other	5% DCS:4% DCT:5%
8514.40.00	-Other equipment for the heat treatment of materials by induction or dielectric loss	5%
8514.90	-Parts:	
8514.90.10	---Of goods of 8514.31.10, 8514.32.10 or 8514.39.10	5%
	From 1 July 2019	Free
8514.90.90	---Other	5%
8515	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR HOT SPRAYING OF METALS OR CERMETS:	
8515.1	-Brazing or soldering machines and apparatus:	
8515.11.00	--Soldering irons and guns	5%
8515.19	--Other:	
8515.19.10	---Electric or laser operated brazing or soldering machines and apparatus, of a kind used for working metal, incorporating a computer control	Free
8515.19.20	---Other wave soldering machines of a kind used solely or principally for the manufacture of printed circuit assemblies	5%

Authorised Version C2024C00149 registered 01/05/2024

		From 1 July 2018 3.75% From 1 July 2019 Free
8515.19.90	---Other	5%
8515.2	-Machines and apparatus for resistance welding of metal:	
8515.21	--Fully or partly automatic:	
8515.21.10	---Electric or laser operated, incorporating a computer control	Free
8515.21.90	---Other	5%
8515.29.00	--Other	5%
8515.3	-Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.31	--Fully or partly automatic:	
8515.31.10	---Electric or laser operated, incorporating a computer control	Free
8515.31.90	---Other	5%
8515.39.00	--Other	5%
8515.80	-Other machines and apparatus:	
8515.80.10	---Electric or laser operated welding machines and apparatus of a kind used for working metal, incorporating a computer control	Free
8515.80.90	---Other	5%
8515.90	-Parts:	
8515.90.10	---Of goods of 8515.19.20	5% CA:Free
		From 1 July 2018 2.5% CA:Free
		From 1 July 2019 Free
8515.90.90	---Other	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8516	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS; ELECTRIC SPACE HEATING APPARATUS AND SOIL HEATING APPARATUS; ELECTRO-THERMIC HAIR-DRESSING APPARATUS (FOR EXAMPLE, HAIR DRYERS, HAIR CURLERS, CURLING TONG HEATERS) AND HAND DRYERS; ELECTRIC SMOOTHING IRONS; OTHER ELECTRO-THERMIC APPLIANCES OF A KIND USED FOR DOMESTIC PURPOSES; ELECTRIC HEATING RESISTORS, OTHER THAN THOSE OF 8545:	
8516.10.00	-Electric instantaneous or storage water heaters and immersion heaters	5%
8516.2	-Electric space heating apparatus and electric soil heating apparatus:	
8516.21.00	--Storage heating radiators	5%
8516.29.00	--Other	5%
8516.3	-Electro-thermic hair-dressing or hand-drying apparatus:	
8516.31.00	--Hair dryers	5%
8516.32.00	--Other hair-dressing apparatus	Free
8516.33.00	--Hand-drying apparatus	5%
8516.40.00	-Electric smoothing irons	5%
8516.50.00	-Microwave ovens	Free
8516.60.00	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	5%
8516.7	-Other electro-thermic appliances:	
8516.71.00	--Coffee or tea makers	Free
8516.72.00	--Toasters	5%
8516.79.00	--Other	5%
8516.80.00	-Electric heating resistors	5%
8516.90.00	-Parts	5%

Authorised Version C2024C00149 registered 01/05/2024

8517	TELEPHONE SETS, INCLUDING SMARTPHONES AND OTHER TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK), OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF 8443, 8525, 8527 or 8528:	
8517.1	-Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks:	
8517.11.00	--Line telephone sets with cordless handsets	Free
8517.13.00	--Smartphones	Free
8517.14.00	--Other telephones for cellular networks or for other wireless networks	Free
8517.18.00	--Other	Free
8517.6	-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):	
8517.61.00	--Base stations	Free
8517.62.00	--Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	Free
8517.69	--Other:	
8517.69.10	---Reception apparatus for radio-telephony or radio-telegraphy, other than portable receivers for calling, alerting or paging	5% CA:Free
	From 1 July 2018	3.75% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

	From 1 July 2019	Free
8517.69.90	---Other	Free
8517.7	-Parts:	
8517.71.00	--Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Free
8517.79.00	--Other	Free
8518	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUDSPEAKERS; AUDIO-FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS:	
8518.10	-Microphones and stands therefor:	
8518.10.10	---Goods, as follows: (a) microphones having a frequency range of 300 Hz to 3.4 kHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use; (b) cordless microphones incorporating or combined with radio-transmission apparatus	Free
8518.10.90	---Other	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8518.2	-Loudspeakers, whether or not mounted in their enclosures:	
8518.21.00	--Single loudspeakers, mounted in their enclosures	5%
	From 1 July 2020	2.5%
	From 1 July 2021	Free
8518.22.00	--Multiple loudspeakers, mounted in the same enclosure	5%

Authorised Version C2024C00149 registered 01/05/2024

		From 1 July 2018	3.75%
		From 1 July 2019	Free
8518.29	--Other:		
8518.29.10	---Without housing, having a frequency range of 300 Hz to 3.4 kHz with a diameter not exceeding 50 mm, for telecommunication use		Free
8518.29.90	---Other		5%
		From 1 July 2020	2.5%
		From 1 July 2021	Free
8518.30	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:		
8518.30.10	---Goods, as follows: (a) line telephone headsets; (b) other headsets, incorporating or combined with radio-transmission apparatus; (c) line telephone handsets incorporating or combined with radio-transmission apparatus		Free
8518.30.90	---Other		5%
		From 1 July 2018	3.75%
		From 1 July 2019	Free
8518.40	-Audio-frequency electric amplifiers:		
8518.40.10	---For use as repeaters in line telephony products		Free
8518.40.90	---Other		5%
		From 1 July 2018	3.75%
		From 1 July 2019	Free
8518.50.00	-Electric sound amplifier sets		5%
		From 1 July 2018	3.75%
		From 1 July 2019	Free
8518.90.00	-Parts		Free

Authorised Version C2024C00149 registered 01/05/2024

8519	SOUND RECORDING OR REPRODUCING APPARATUS:	
8519.20	-Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:	
8519.20.10	---Coin or disc operated record-players	Free
8519.20.90	---Other	5%
8519.30.00	-Turntables (record-decks)	Free
8519.8	-Other apparatus:	
8519.81	--Using magnetic, optical or semiconductor media:	
8519.81.10	---Transcribing machines	Free
8519.81.20	---Other sound reproducing apparatus, not incorporating a sound recording device	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8519.81.30	---Dictating machines: (a) not capable of operating without an external source of power; or (b) based on digital audio or cassette-type magnetic tape recorders	Free
8519.81.4	---Other magnetic tape recorders incorporating sound reproducing apparatus:	
8519.81.41	----Cassette-type	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8519.81.49	----Other	Free
8519.81.90	---Other sound recording apparatus, whether or not incorporating a sound reproducing device	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8519.89	--Other:	
8519.89.10	---Transcribing machines	Free

Authorised Version C2024C00149 registered 01/05/2024

8519.89.20	---Record-players	Free
8519.89.30	---Other sound reproducing apparatus, not incorporating a sound recording device	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8519.89.90	---Other	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8521	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER:	
8521.10.00	-Magnetic tape-type	Free
8521.90.00	-Other	Free
8522	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8519 OR 8521:	
8522.10.00	-Pick-up cartridges	Free
8522.90.00	-Other	Free
8523	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, “SMART CARDS” AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED, INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37:	
8523.2	-Magnetic media:	
8523.21.00	--Cards incorporating a magnetic stripe	5%
	From 1 July 2018	3.75%

Authorised Version C2024C00149 registered 01/05/2024

		From 1 July 2019 Free
8523.29.00	--Other	Free
8523.4	-Optical media:	
8523.41.00	--Unrecorded	Free
8523.49.00	--Other	Free
8523.5	-Semiconductor media:	
8523.51.00	--Solid-state non-volatile storage devices	Free
8523.52.00	--“Smart cards”	Free
8523.59.00	--Other	Free
8523.80.00	-Other	Free
8524	FLAT PANEL DISPLAY MODULES, WHETHER OR NOT INCORPORATING TOUCH-SENSITIVE SCREENS:	
8524.1	-Without drivers or control circuits:	
8524.11.00	--Of liquid crystals	Free
8524.12.00	--Of organic light-emitting diodes (OLED)	Free
8524.19.00	--Other	Free
8524.9	-Other:	
8524.91.00	--Of liquid crystals	Free
8524.92.00	--Of organic light-emitting diodes (OLED)	Free
8524.99.00	--Other	Free
8525	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS:	

Authorised Version C2024C00149 registered 01/05/2024

8525.50.00	-Transmission apparatus		5% CA:Free
		From 1 July 2018	3.75% CA:Free
		From 1 July 2019	Free
8525.60.00	-Transmission apparatus incorporating reception apparatus		Free
8525.8	-Television cameras, digital cameras and video camera recorders:		
8525.81.00	--High-speed goods as specified in Subheading Note 1 to this Chapter		Free
8525.82.00	--Other, radiation-hardened or radiation-tolerant goods as specified in Subheading Note 2 to this Chapter		Free
8525.83.00	--Other, night vision goods as specified in Subheading Note 3 to this Chapter		Free
8525.89.00	--Other		Free
8526	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS:		
8526.10.00	-Radar apparatus		5% CA:Free
		From 1 July 2018	3.75% CA:Free
		From 1 July 2019	Free
8526.9	-Other:		
8526.91.00	--Radio navigational aid apparatus		5% CA:Free
		From 1 July 2018	3.75% CA:Free
		From 1 July 2019	Free
8526.92.00	--Radio remote control apparatus		5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

	From 1 July 2018	3.75% CA:Free
	From 1 July 2019	Free
8527	RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK:	
8527.1	-Radio-broadcast receivers capable of operating without an external source of power:	
8527.12.00	--Pocket-size radio cassette-players	Free
8527.13.00	--Other apparatus combined with sound recording or reproducing apparatus	Free
8527.19.00	--Other	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8527.2	-Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	
8527.21	--Combined with sound recording or reproducing apparatus:	
8527.21.10	---Capable of receiving and decoding digital radio data system signals	5%
	From 1 July 2020	2.5%
	From 1 July 2021	Free
8527.21.90	---Other	5%
8527.29.00	--Other	5%
	From 1 July 2020	2.5%
	From 1 July 2021	Free
8527.9	-Other:	

Authorised Version C2024C00149 registered 01/05/2024

8527.91.00	--Combined with sound recording or reproducing apparatus	5%
		From 1 July 2018 3.75%
		From 1 July 2019 Free
8527.92.00	--Not combined with sound recording or reproducing apparatus but combined with a clock	Free
8527.99.00	--Other	5%
		From 1 July 2018 3.75%
		From 1 July 2019 Free
8528	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS:	
8528.4	-Cathode-ray tube monitors:	
8528.42.00	--Capable of directly connecting to and designed for use with an automatic data processing machine of 8471	Free
8528.49.00	--Other	Free
8528.5	-Other monitors:	
8528.52.00	--Capable of directly connecting to and designed for use with an automatic data processing machine of 8471	Free
8528.59.00	--Other	Free
8528.6	-Projectors:	
8528.62.00	--Capable of directly connecting to and designed for use with an automatic data processing machine of 8471	Free
8528.69.00	--Other	Free
8528.7	-Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	

Authorised Version C2024C00149 registered 01/05/2024

8528.71	--Not designed to incorporate a video display or screen:	
8528.71.10	---Colour	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8528.71.20	---Black and white or other monochrome	Free
8528.72.00	--Other, colour	5%
8528.73.00	--Other, monochrome	Free
8529	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8524TO 8528:	
8529.10.00	-Aerials and aerial reflectors of all kinds; parts suitable for use therewith	Free
8529.90.00	-Other	Free
8530	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF 8608.00.00):	
8530.10.00	-Equipment for railways or tramways	5%
8530.80.00	-Other equipment	Free
8530.90.00	-Parts	5%
8531	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF 8512 OR 8530:	
8531.10	-Burglar or fire alarms and similar apparatus:	
8531.10.10	---Burglar alarms	Free
8531.10.9	---Other:	

Authorised Version C2024C00149 registered 01/05/2024

8531.10.91	----Of a kind used as components in passenger motor vehicles	5%
8531.10.99	----Other	5% DCS:4% DCT:5%
8531.20.00	-Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	Free
8531.80.00	-Other apparatus	Free
8531.90	-Parts:	
8531.90.10	---For goods of 8531.20.00 or 8531.80.00	Free
8531.90.90	---Other	5% DCS:4% DCT:5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
8532	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET):	
8532.10.00	-Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	Free
8532.2	-Other fixed capacitors:	
8532.21.00	--Tantalum	Free
8532.22.00	--Aluminium electrolytic	Free
8532.23.00	--Ceramic dielectric, single layer	Free
8532.24.00	--Ceramic dielectric, multilayer	Free
8532.25.00	--Dielectric of paper or plastics	Free
8532.29.00	--Other	Free
8532.30.00	-Variable or adjustable (pre-set) capacitors	Free
8532.90.00	-Parts	Free

Authorised Version C2024C00149 registered 01/05/2024

8533	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS:	
8533.10.00	-Fixed carbon resistors, composition or film types	Free
8533.2	-Other fixed resistors:	
8533.21.00	--For a power handling capacity not exceeding 20 W	Free
8533.29.00	--Other	Free
8533.3	-Wirewound variable resistors, including rheostats and potentiometers:	
8533.31.00	--For a power handling capacity not exceeding 20 W	Free
8533.39.00	--Other	Free
8533.40.00	-Other variable resistors, including rheostats and potentiometers	Free
8533.90.00	-Parts	Free
8534.00.00	PRINTED CIRCUITS	Free
8535	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS:	
8535.10.00	-Fuses	5% CA:Free
8535.2	-Automatic circuit breakers:	
8535.21.00	--For a voltage of less than 72.5 kV	5% CA:Free
8535.29.00	--Other	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8535.30.00	-Isolating switches and make-and-break switches	5% CA:Free
8535.40	-Lightning arresters, voltage limiters and surge suppressors:	
8535.40.10	---Lightning arresters (surge diverters), suitable for the protection of electricity supply equipment	5% DCS:4% DCT:5%
8535.40.90	---Other	5% CA:Free
8535.90.00	-Other	5% CA:Free
8536	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES:	
8536.10.00	-Fuses	5% CA:Free
8536.20.00	-Automatic circuit breakers	5% CA:Free
8536.30.00	-Other apparatus for protecting electrical circuits	5% CA:Free
	From 1 July 2018	3.75% CA:Free
	From 1 July 2019	Free
8536.4	-Relays:	

Authorised Version C2024C00149 registered 01/05/2024

8536.41.00	--For a voltage not exceeding 60 V		5% CA:Free
8536.49.00	--Other		5% CA:Free
8536.50	-Other switches:		
8536.50.10	---Time switches, not being relays		5% CA:Free
		From 1 July 2020	3.83% CA:Free
		From 1 July 2021	Free
8536.50.9	---Other:		
8536.50.92	----Goods, as follows: (a) electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); (b) electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1 000 volts; (c) electromechanical snap-action switches for a current not exceeding 11 amperes		Free
8536.50.93	----Of a kind used as components in passenger motor vehicles, NSA		5% CA:Free
		From 1 July 2020	3.83% CA:Free
		From 1 July 2021	Free
8536.50.99	----Other		5% CA:Free
		From 1 July 2020	3.83% CA:Free
		From 1 July 2021	Free

Authorised Version C2024C00149 registered 01/05/2024

8536.6	-Lamp-holders, plugs and sockets:	
8536.61.00	--Lamp-holders	5% CA:Free
8536.69	--Other:	
8536.69.10	---Plugs and sockets for co-axial cables or printed circuits	Free
8536.69.90	---Other	5% CA:Free
8536.70	-Connectors for optical fibres, optical fibre bundles or cables:	
8536.70.1	---Of plastics:	
8536.70.11	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8536.70.19	----Other	5% CA:Free
8536.70.2	---Of iron or steel:	
8536.70.21	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8536.70.29	----Other	5% CA:Free
8536.70.30	---Of glass	Free
8536.70.40	---Of ceramics	5% DCS:4% DCT:5%
8536.70.90	---Of other materials	5%
8536.90	-Other apparatus:	
8536.90.10	---Goods, as follows: (a) connection and contact elements for wires and cables; (b) wafer probers	Free
8536.90.20	---Battery clamps of a kind used for motor vehicles of 8702, 8703, 8704 or 8711	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8536.90.90	---Other	5% CA:Free
		From 1 July 2020 2.5% CA:Free
		From 1 July 2021 Free
8537	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF 8535 OR 8536, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF 8517:	
8537.10	-For a voltage not exceeding 1 000 V:	
8537.10.10	---Programmable controllers	Free
8537.10.90	---Other	5% CA:Free
8537.20	-For a voltage exceeding 1 000 V:	
8537.20.10	---Programmable controllers	Free
8537.20.90	---Other	5% CA:Free
8538	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8535, 8536 OR 8537:	
8538.10	-Boards, panels, consoles, desks, cabinets and other bases for the goods of 8537, not equipped with their apparatus:	
8538.10.10	---For programmable controllers	Free
8538.10.90	---Other	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

	From 1 July 2018	3.75% CA:Free
	From 1 July 2019	Free
8538.90	-Other:	
8538.90.1	---Of goods of 8536.70:	
8538.90.11	----Of goods of 8536.70.11	5% CA:Free
8538.90.12	----Of goods of 8536.70.19	5% CA:Free
8538.90.13	----Of goods of 8536.70.21	5% CA:Free
8538.90.14	----Of goods of 8536.70.29	5% CA:Free
8538.90.15	----Of goods of 8536.70.30	Free
8538.90.16	----Of goods of 8536.70.40	5% DCS:4% DCT:5%
8538.90.19	----Other	5%
8538.90.90	---Other	Free
8539	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS; LIGHT-EMITTING DIODE (LED) LIGHT SOURCES:	
8539.10	-Sealed beam lamp units:	
8539.10.10	---For motorcycles	Free
8539.10.90	---Other	5%
8539.2	-Other filament lamps, excluding ultra-violet or infra-red lamps:	
8539.21.00	--Tungsten halogen	Free

Authorised Version C2024C00149 registered 01/05/2024

8539.22.00	--Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	5% DCS:4% DCT:5%
8539.29.00	--Other	5% DCS:4% DCT:5%
8539.3	-Discharge lamps, other than ultra-violet lamps:	
8539.31.00	--Fluorescent, hot cathode	5% DCS:4% DCT:5%
8539.32.00	--Mercury or sodium vapour lamps; metal halide lamps	5% DCS:4% DCT:5%
8539.39	--Other:	
8539.39.10	---Cold-cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays	5% DCS:4% DCT:5%
	From 1 July 2018	2.5%
	From 1 July 2019	Free
8539.39.90	---Other	5% DCS:4% DCT:5%
8539.4	-Ultra-violet or infra-red lamps; arc-lamps:	
8539.41.00	--Arc-lamps	5% DCS:4% DCT:5%
8539.49.00	--Other	5% DCS:4% DCT:5%
8539.5	-Light-emitting diode (LED) light sources:	
8539.51.00	--Light-emitting diode (LED) modules	Free
8539.52.00	--Light-emitting diode (LED) lamps	Free

Authorised Version C2024C00149 registered 01/05/2024

8539.90	-Parts:	
8539.90.10	---Of goods of 8539.51.00 or 8539.52.00	Free
8539.90.90	---Other	5% DCS: 4% DCT: 5%
8540	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES):	
8540.1	-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540.11.00	--Colour	Free
8540.12.00	--Monochrome	Free
8540.20.00	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	Free
8540.40.00	-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	Free
8540.60.00	-Other cathode-ray tubes	Free
8540.7	-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.71.00	--Magnetrons	Free
8540.79.00	--Other	5%
8540.8	-Other valves and tubes:	
8540.81.00	--Receiver or amplifier valves and tubes	Free
8540.89.00	--Other	5%
8540.9	-Parts:	
8540.91.00	--Of cathode-ray tubes	Free

Authorised Version C2024C00149 registered 01/05/2024

8540.99.00	--Other	Free
8541	SEMICONDUCTOR DEVICES (FOR EXAMPLE, DIODES, TRANSISTORS, SEMICONDUCTOR-BASED TRANSDUCERS); PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT-EMITTING DIODES (LED), WHETHER OR NOT ASSEMBLED WITH OTHER LIGHT-EMITTING DIODES (LED); MOUNTED PIEZO-ELECTRIC CRYSTALS:	
8541.10.00	-Diodes, other than photosensitive or light-emitting diodes (LED)	Free
8541.2	-Transistors, other than photosensitive transistors:	
8541.21.00	--With a dissipation rate of less than 1 W	Free
8541.29.00	--Other	Free
8541.30.00	-Thyristors, diacs and triacs, other than photosensitive devices	Free
8541.4	-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED):	
8541.41.00	--Light-emitting diodes (LED)	Free
8541.42.00	--Photovoltaic cells not assembled in modules or made up into panels	Free
8541.43.00	--Photovoltaic cells assembled in modules or made up into panels	Free
8541.49.00	--Other	Free
8541.5	-Other semiconductor devices:	
8541.51.00	--Semiconductor-based transducers	Free
8541.59.00	--Other	Free
8541.60.00	-Mounted piezo-electric crystals	Free

Authorised Version C2024C00149 registered 01/05/2024

8541.90.00	-Parts	Free
8542	ELECTRONIC INTEGRATED CIRCUITS:	
8542.3	-Electronic integrated circuits:	
8542.31.00	--Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	Free
8542.32.00	--Memories	Free
8542.33.00	--Amplifiers	Free
8542.39.00	--Other	Free
8542.90.00	-Parts	Free
8543	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:	
8543.10.00	-Particle accelerators	Free
8543.20.00	-Signal generators	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8543.30	-Machines and apparatus for electroplating, electrolysis or electrophoresis:	
8543.30.10	---Of a kind used solely or principally for the manufacture of printed circuits	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
8543.30.90	---Other	5%
8543.40.00	-Electronic cigarettes and similar personal electric vaporising devices	Free
8543.70.00	-Other machines and apparatus	Free
8543.90.00	-Parts	Free

Authorised Version C2024C00149 registered 01/05/2024

8544	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS:	
8544.1	-Winding wire:	
8544.11.00	--Of copper	5% DCS:4% CA:Free DCT:5%
8544.19.00	--Other	5% DCS:4% CA:Free DCT:5%
8544.20.00	-Co-axial cable and other co-axial electric conductors	5%
8544.30.00	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%
8544.4	-Other electric conductors, for a voltage not exceeding 1 000 V:	
8544.42	--Fitted with connectors:	
8544.42.1	---For a voltage not exceeding 80 V:	
8544.42.11	----Goods, as follows: (a) compensation or extension leads for thermo-couples; (b) of a kind used for telecommunications	Free
8544.42.19	----Other	5% DCS:4% DCT:5%
8544.42.2	---For a voltage exceeding 80 V but not exceeding 1 000 V:	

Authorised Version C2024C00149 registered 01/05/2024

8544.42.21	----Of a kind used for telecommunications	Free
8544.42.29	----Other	5%
8544.49	--Other:	
8544.49.1	---For a voltage not exceeding 80 V:	
8544.49.11	----Goods, as follows: (a) compensation or extension leads for thermo-couples; (b) of a kind used for telecommunications	Free
8544.49.19	----Other	5% DCS:4% DCT:5%
8544.49.20	---For a voltage exceeding 80 V but not exceeding 1 000 V	5% DCS:4% DCT:5%
8544.60	-Other electric conductors, for a voltage exceeding 1 000 V:	
8544.60.10	---Designed for working pressures exceeding 33 kV	Free
8544.60.90	---Other	5% DCS:4% DCT:5%
8544.70.00	-Optical fibre cables	Free
8545	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES:	
8545.1	-Electrodes:	
8545.11.00	--Of a kind used for furnaces	Free
8545.19.00	--Other	Free

Authorised Version C2024C00149 registered 01/05/2024

8545.20.00	-Brushes	5% DCS:4% DCT:5%
8545.90.00	-Other	Free
8546	ELECTRICAL INSULATORS OF ANY MATERIAL:	
8546.10.00	-Of glass	5%
8546.20.00	-Of ceramics	5%
8546.90.00	-Other	5%
8547	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF 8546; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF BASE METAL LINED WITH INSULATING MATERIAL:	
8547.10.00	-Insulating fittings of ceramics	5%
8547.20.00	-Insulating fittings of plastics	Free
8547.90.00	-Other	5%
8548.00.00	ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER	Free
8549	ELECTRICAL AND ELECTRONIC WASTE AND SCRAP:	

Authorised Version C2024C00149 registered 01/05/2024

8549.1	-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	
8549.11.00	--Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	Free
8549.12.00	--Other, containing lead, cadmium or mercury	Free
8549.13.00	--Sorted by chemical type and not containing lead, cadmium or mercury	Free
8549.14.00	--Unsorted and not containing lead, cadmium or mercury	Free
8549.19.00	--Other	Free
8549.2	-Of a kind used principally for the recovery of precious metal:	
8549.21.00	--Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Free
8549.29.00	--Other	Free
8549.3	-Other electrical and electronic assemblies and printed circuit boards:	
8549.31.00	--Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Free
8549.39.00	--Other	Free
8549.9	-Other:	
8549.91.00	--Containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode-ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	Free
8549.99.00	--Other	Free

Authorised Version C2024C00149 registered 01/05/2024

Section XVII—Vehicles, aircraft, vessels and associated transport equipment

Notes.

1.- This Section does not cover articles of 9503 or 9508, or bobsleighs, toboggans or the like of 9506.

2.- "Parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) Joints, washers or the like of any material (classified according to their constituent material or in 8484) or other articles of vulcanised rubber other than hard rubber (4016);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(c) Articles of Chapter 82 (tools);

(d) Articles of 8306;

(e) Machines or apparatus of 8401 to 8479, or parts thereof, other than the radiators for the articles of this Section; articles of 8481 or 8482 or, provided they constitute integral parts of engines or motors, articles of 8483;

(f) Electrical machinery or equipment (Chapter 85);

(g) Articles of Chapter 90;

(h) Articles of Chapter 91;

(ij) Arms (Chapter 93);

(k) Luminaires and lighting fittings and parts thereof of 9405; or

(l) Brushes of a kind used as parts of vehicles (9603).

3.- References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of

Authorised Version C2024C00149 registered 01/05/2024

those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4.- For the purposes of this Section:

(a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;

(b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;

(c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5.- Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Authorised Version C2024C00149 registered 01/05/2024

Chapter 86—Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

Notes.

1.- This Chapter does not cover:
- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (4406 or 6810);
- (b) Railway or tramway track construction material of iron or steel of 7302; or
- (c) Electrical signalling, safety or traffic control equipment of 8530.

2.- 8607 applies, *inter alia*, to:
- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) Coachwork.

3.- Subject to the provisions of Note 1 above, 8608.00.00 applies, *inter alia*, to:
- (a) Assembled track, turntables, platform buffers, loading gauges;
- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic

Authorised Version C2024C00149 registered 01/05/2024

	control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.	
8601	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS:	
8601.10.00	-Powered from an external source of electricity	5%
8601.20.00	-Powered by electric accumulators	5%
8602	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS:	
8602.10.00	-Diesel-electric locomotives	5%
8602.90.00	-Other	5%
8603	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF 8604.00.00:	
8603.10.00	-Powered from an external source of electricity	5%
8603.90.00	-Other	5%
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	5%
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF-PROPELLED (EXCLUDING THOSE OF 8604.00.00)	5%

Authorised Version C2024C00149 registered 01/05/2024

8606	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED:	
8606.10.00	-Tank wagons and the like	5%
8606.30.00	-Self-discharging vans and wagons, other than those of 8606.10.00	5%
8606.9	-Other:	
8606.91.00	--Covered and closed	5%
8606.92.00	--Open, with non-removable sides of a height exceeding 60 cm	5%
8606.99.00	--Other	5%
8607	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK:	
8607.1	-Bogies, bissel-bogies, axles and wheels, and parts thereof:	
8607.11.00	--Driving bogies and bissel-bogies	5%
8607.12.00	--Other bogies and bissel-bogies	5%
8607.19.00	--Other, including parts	5%
8607.2	-Brakes and parts thereof:	
8607.21.00	--Air brakes and parts thereof	5%
8607.29.00	--Other	5%
8607.30.00	-Hooks and other coupling devices, buffers, and parts thereof	5%
8607.9	-Other:	
8607.91.00	--Of locomotives	5%
8607.99.00	--Other	5%

Authorised Version C2024C00149 registered 01/05/2024

8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING	5%
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	Free

Authorised Version C2024C00149 registered 01/05/2024

Chapter 87—Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Notes.

1.- This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2.- For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of 8701 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.

3.- Motor chassis fitted with cabs fall in 8702 to 8704, and not in 8706.

4.- 8712.00.00 includes all children's bicycles. Other children's cycles fall in 9503.

Subheading Note.

1.- 8708.22 covers:

(a) front windscreens (windshields), rear windows and other windows, framed; and

(b) front windscreens (windshields), rear windows and other windows, whether or not framed, incorporating heating devices or other electrical or electronic devices;

when suitable for use solely or principally with the motor vehicles of 8701 to 8705.

Authorised Version C2024C00149 registered 01/05/2024

Additional Notes.

1.- In this Schedule, "agricultural tractors" means:
  (a) Two-wheel drive tractors of a kind used solely or principally in agriculture, horticulture or viticulture; or
  (b) Other tractors that are designed for use, and will be used, solely or principally, in agriculture, horticulture or viticulture.

2.- In this Chapter, a reference to a vehicle of a particular kind includes a reference to a vehicle of that kind presented without its motive power.

3.- In this Chapter, "assembled" does not include goods assembled only to a stage that constitutes a sub-assembly.

4.- For the purposes of 8702 and 8703, "off-road vehicles" means four-wheel drive vehicles that have at least four of the following characteristics calculated when the vehicle is at its unladen mass (i.e., vehicle in running order, unoccupied and unladen with all fluid reservoirs including fuel, filled to normal capacity and with all standard equipment) on a level surface, with the front wheels parallel to the vehicle's longitudinal centreline, and the tyres inflated to the manufacturer's recommended pressure-
  (a) Approach angle of not less than 28 degrees
    - the approach angle is the smallest angle, in the side view of a vehicle, formed by the level surface on which the vehicle is standing and a line tangent to the front tyre "Static Loaded Tyre Radius" arc and touching the underside of the vehicle forward of the front tyre;
  (b) Breakover angle of not less than 14 degrees
    - the breakover angle is the supplement of the largest angle, in the side view of a vehicle, that can be formed by two lines tangent to the front and rear "Static Loaded Tyre Radius" arcs and intersecting at a point on the underside of the vehicle;
  (c) Departure angle of not less than 20 degrees

Authorised Version C2024C00149 registered 01/05/2024

- the departure angle is the smallest angle, in the side view of a vehicle, formed by the level surface on which the vehicle is standing and a line tangent to the rear tyre "Static Loaded Tyre Radius" arc and touching the underside of the vehicle rearward of the rear tyre;

(d) Running clearance of not less than 200 mm

- the distance from the surface on which a vehicle is standing to the lowest point on the vehicle excluding unsprung mass;

(e) Front axle, rear axle and suspension clearance of not less than 175 mm each

- front axle and rear axle clearance is the vertical distance from the level surface on which the vehicle is standing to the lowest point on the "axle" differential (when applicable in case of a front "axle") of the vehicle;
- suspension clearance is the minimum distance from the front and rear suspensions to the ground.

5.- For the purposes of 8703, "passenger motor vehicles" means motor cars and other motor vehicles (including station wagons) designed for the carriage of 2 or more persons (including the driver), other than:

(a) ambulances;
(b) hearses;
(c) police vans;
(d) amphibious vehicles; or
(e) off-road vehicles.

6.- For the purposes of 8703.60.12, 8703.70.12, 8703.80.12 and 8703.90.12, the "fuel-efficient car limit" for goods means the fuel-efficient car limit (within the meaning of the *A New Tax System (Luxury Car Tax) Act 1999*) for the financial year in which the time for working out the rate of import duty on the goods occurs.

7.- 8708 does not cover textile mats or textile carpets (Chapter 57).

Authorised Version C2024C00149 registered 01/05/2024

8.- For the purposes of this Chapter, "g.v.w." (gross vehicle weight) is the road weight specified by the manufacturer as being the maximum design weight capacity of the vehicle. This weight is the combined weight of the vehicle, the maximum specified load, the driver and a tank full of fuel.

9.- 8716 does not cover mobile garbage bins (including those commonly known as wheelie bins) and the like (Chapter 39 or Section XV).

8701	TRACTORS (OTHER THAN TRACTORS OF 8709):	
8701.10.00	-Single axle tractors	Free
8701.2	-Road tractors for semi-trailers:	
8701.21.00	--With only compression-ignition internal combustion piston engine (diesel or semi-diesel)	5% CA:Free
8701.22.00	--With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion	5% CA:Free
8701.23.00	--With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	5% CA:Free
8701.24.00	--With only electric motor for propulsion	5% CA:Free
8701.29.00	--Other	5% CA:Free
8701.30.00	-Track-laying tractors	Free
8701.9	-Other, of an engine power:	
8701.91	--Not exceeding 18 kW:	
8701.91.1	---Agricultural tractors:	
8701.91.11	----Goods, as follows: (a) having an engine power of 15 kW or greater; (b) having an engine power less than 15 kW with a single power take-off, rear axle mounted and rear facing and having rear hydraulic lift 3 point linkage	Free
8701.91.19	----Other	5%

Authorised Version C2024C00149 registered 01/05/2024

8701.91.90	---Other	5% CA:Free
8701.92	--Exceeding 18 kW but not exceeding 37 kW:	
8701.92.10	---Agricultural tractors	Free
8701.92.90	---Other	5% CA:Free
8701.93	--Exceeding 37 kW but not exceeding 75 kW:	
8701.93.10	---Agricultural tractors	Free
8701.93.90	---Other	5% CA:Free
8701.94	--Exceeding 75 kW but not exceeding 130 kW:	
8701.94.10	---Agricultural tractors	Free
8701.94.90	---Other	5% CA:Free
8701.95	--Exceeding 130 kW:	
8701.95.10	---Agricultural tractors	Free
8701.95.90	---Other	5% CA:Free
8702	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER:	
8702.10	-With only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8702.10.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8702.10.90	---Other	5% DCS:4% CA:Free DCT:5%
8702.20	-With both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	

Authorised Version C2024C00149 registered 01/05/2024

8702.20.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8702.20.90	---Other	5% DCS:4% CA:Free DCT:5%
8702.30	-With both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
8702.30.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8702.30.90	---Other	5% DCS:4% CA:Free DCT:5%
8702.40	-With only electric motor for propulsion:	
8702.40.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8702.40.90	---Other	5% DCS:4% CA:Free DCT:5%
8702.90	-Other:	
8702.90.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8702.90.90	---Other	5% DCS:4% CA:Free DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

8703	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS (OTHER THAN THOSE OF 8702), INCLUDING STATION WAGONS AND RACING CARS:	
8703.10.00	-Vehicles specially designed for travelling on snow; golf cars and similar vehicles	5% CA:Free
8703.2	-Other vehicles, with only spark-ignition internal combustion piston engine:	
8703.21	--Of a cylinder capacity not exceeding 1 000 cm^3:	
8703.21.1	---Passenger motor vehicles:	
8703.21.11	----Used or second-hand vehicles	5% CA:Free
8703.21.19	----Other	5% CA:Free
8703.21.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.21.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.22	--Of a cylinder capacity exceeding 1 000 cm^3 but not exceeding 1 500 cm^3:	
8703.22.1	---Passenger motor vehicles:	
8703.22.11	----Used or second-hand vehicles	5% CA:Free
8703.22.19	----Other	5% CA:Free
8703.22.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8703.22.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.23	--Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 3 000 cm^3:	
8703.23.1	---Passenger motor vehicles:	
8703.23.11	----Used or second-hand vehicles	5% CA:Free
8703.23.19	----Other	5% CA:Free
8703.23.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.23.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.24	--Of a cylinder capacity exceeding 3 000 cm^3:	
8703.24.1	---Passenger motor vehicles:	
8703.24.11	----Used or second-hand vehicles	5% CA:Free
8703.24.19	----Other	5% CA:Free
8703.24.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.24.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.3	-Other vehicles, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	--Of a cylinder capacity not exceeding 1 500 cm^3:	

Authorised Version C2024C00149 registered 01/05/2024

8703.31.1	---Passenger motor vehicles:	
8703.31.11	----Used or second-hand vehicles	5% CA:Free
8703.31.19	----Other	5% CA:Free
8703.31.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.31.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.32	--Of a cylinder capacity exceeding 1 500 cm^3 but not exceeding 2 500 cm^3:	
8703.32.1	---Passenger motor vehicles:	
8703.32.11	----Used or second-hand vehicles	5% CA:Free
8703.32.19	----Other	5% CA:Free
8703.32.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.32.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.33	--Of a cylinder capacity exceeding 2 500 cm^3:	
8703.33.1	---Passenger motor vehicles:	
8703.33.11	----Used or second-hand vehicles	5% CA:Free
8703.33.19	----Other	5% CA:Free
8703.33.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8703.33.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.40	-Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	
8703.40.1	---Passenger motor vehicles:	
8703.40.11	----Used or second-hand vehicles	5% CA:Free
8703.40.19	----Other	5% CA:Free
8703.40.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.40.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.50	-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power:	
8703.50.1	---Passenger motor vehicles:	
8703.50.11	----Used or second-hand vehicles	5% CA:Free
8703.50.19	----Other	5% CA:Free
8703.50.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8703.50.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.60	-Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
8703.60.1	---Passenger motor vehicles:	
8703.60.11	----Used or second-hand vehicles	5% CA:Free
8703.60.12	----Goods, NSA, with a value less than the fuel-efficient car limit for the goods as defined in Additional Note 6 to this Chapter	Free
8703.60.19	----Other	5% CA:Free
8703.60.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.60.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.70	-Other vehicles, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:	
8703.70.1	---Passenger motor vehicles:	
8703.70.11	----Used or second-hand vehicles	5% CA:Free
8703.70.12	----Goods, NSA, with a value less than the fuel-efficient car limit for the goods as defined in Additional Note 6 to this Chapter	Free
8703.70.19	----Other	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8703.70.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.70.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.80	-Other vehicles, with only electric motor for propulsion:	
8703.80.1	---Passenger motor vehicles:	
8703.80.11	----Used or second-hand vehicles	5% CA:Free
8703.80.12	----Goods, NSA, with a value less than the fuel-efficient car limit for the goods as defined in Additional Note 6 to this Chapter	Free
8703.80.19	----Other	5% CA:Free
8703.80.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.80.90	---Other	5% DCS:4% CA:Free DCT:5%
8703.90	-Other:	
8703.90.1	---Passenger motor vehicles:	
8703.90.11	----Used or second-hand vehicles	5% CA:Free
8703.90.12	----Goods, NSA, with an electric motor for propulsion, capable of being charged by plugging to external source of electric power, and with a value less than the fuel-efficient car limit for the goods as defined in Additional Note 6 to this Chapter	Free
8703.90.19	----Other	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8703.90.20	---Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8703.90.90	---Other	5% DCS:4% CA:Free DCT:5%
8704	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS:	
8704.10.00	-Dumpers designed for off-highway use	5% CA:Free
8704.2	-Other, with only compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21	--g.v.w. not exceeding 5 t:	
8704.21.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8704.21.90	---Other	5% DCS:4% CA:Free DCT:5%
8704.22.00	--g.v.w. exceeding 5 t but not exceeding 20 t	5% CA:Free
8704.23.00	--g.v.w. exceeding 20 t	5% CA:Free
8704.3	-Other, with only spark-ignition internal combustion piston engine:	
8704.31	--g.v.w. not exceeding 5 t:	
8704.31.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8704.31.90	---Other	5% DCS:4% CA:Free DCT:5%
8704.32.00	--g.v.w. exceeding 5 t	5% CA:Free
8704.4	-Other, with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion:	
8704.41	--g.v.w. not exceeding 5 t:	
8704.41.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8704.41.90	---Other	5% DCS:4% CA:Free DCT:5%
8704.42.00	--g.v.w. exceeding 5 t but not exceeding 20 t	5% CA:Free
8704.43.00	--g.v.w. exceeding 20 t	5% CA:Free
8704.5	-Other, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion:	
8704.51	--g.v.w. not exceeding 5 t:	
8704.51.10	---Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled	5% CA:Free
8704.51.90	---Other	5% DCS:4% CA:Free DCT:5%
8704.52.00	--g.v.w. exceeding 5 t	5% CA:Free
8704.60	-Other with only electric motor for propulsion:	

Authorised Version C2024C00149 registered 01/05/2024

8704.60.10	---Assembled	5% CA:Free
8704.60.90	---Other	5% DCS:4% CA:Free DCT:5%
8704.90	-Other:	
8704.90.10	---Assembled	5% CA:Free
8704.90.90	---Other	5% DCS:4% CA:Free DCT:5%
8705	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS):	
8705.10.00	-Crane lorries	5%
8705.20.00	-Mobile drilling derricks	5%
8705.30.00	-Fire fighting vehicles	5%
8705.40.00	-Concrete-mixer lorries	5%
8705.90.00	-Other	5%
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF 8701 TO 8705:	
8706.00.10	---For use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8706.00.9	---Other:	
8706.00.91	----Of a kind used as components in passenger motor vehicles	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8706.00.99	----Other	5% CA:Free
8707	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF 8701 TO 8705:	
8707.10	-For the vehicles of 8703:	
8707.10.10	---For use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8707.10.9	---Other:	
8707.10.91	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8707.10.99	----Other	5% CA:Free
8707.90	-Other:	
8707.90.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8707.90.90	---Other	5% CA:Free
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF 8701 TO 8705:	
8708.10	-Bumpers and parts thereof:	
8708.10.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8708.10.90	---Other	5% CA:Free
8708.2	-Other parts and accessories of bodies (including cabs):	
8708.21	--Safety seat belts:	
8708.21.10	---Of a kind used as components in passenger motor vehicles	5% CA:Free
8708.21.90	---Other	5% CA:Free
8708.22	--Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter:	

Authorised Version C2024C00149 registered 01/05/2024

8708.22.10	---For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.22.9	---Other:	
8708.22.91	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8708.22.99	----Other	5% CA:Free
8708.29	--Other:	
8708.29.30	---For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.29.9	---Other:	
8708.29.91	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8708.29.99	----Other	5% CA:Free
8708.30	-Brakes and servo-brakes; parts thereof:	
8708.30.1	---Mounted brake linings:	
8708.30.11	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.30.12	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.30.19	----Other	5% CA:Free
8708.30.9	---Other:	
8708.30.91	----For the tractors of 8701.91.90, 8701.92.90, 8701.93.90, 8701.94.90 or 8701.95.90, other than tractors for dumpers	5%
8708.30.92	----For the tractors of 8701.10.00, 8701.30.00, 8701.91.1, 8701.92.10, 8701.93.10, 8701.94.10 or 8701.95.10	Free
8708.30.93	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.30.99	----Other	5% CA:Free
8708.40	-Gear boxes and parts thereof:	
8708.40.4	---Gear boxes:	

Authorised Version C2024C00149 registered 01/05/2024

8708.40.41	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.40.42	----Other, for use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8708.40.43	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.40.49	----Other	5% CA:Free
8708.40.5	---Parts of goods of 8708.40.4:	
8708.40.51	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.40.52	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.40.59	----Other	5% CA:Free
8708.50	-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:	
8708.50.4	---Drive-axles with differential, whether or not provided with other transmission components:	
8708.50.41	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.50.42	----Other, for use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8708.50.43	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.50.49	----Other	5% CA:Free
8708.50.5	---Parts of goods of 8708.50.4:	
8708.50.51	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.50.52	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.50.59	----Other	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8708.50.6	---Non-driving axles and parts thereof:	
8708.50.61	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.50.62	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.50.69	----Other	5% CA:Free
8708.70	-Road wheels and parts and accessories thereof:	
8708.70.30	---For the tractors of 8701.10.00 or 8701.9, other than tractors for dumpers	Free
8708.70.9	---Other:	
8708.70.91	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8708.70.99	----Other	5% CA:Free
8708.80	-Suspension systems and parts thereof (including shock-absorbers):	
8708.80.4	---Suspension shock-absorbers:	
8708.80.41	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.80.42	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.80.49	----Other	5% CA:Free
8708.80.9	---Other:	
8708.80.91	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.80.92	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.80.99	----Other	5% CA:Free
8708.9	-Other parts and accessories:	
8708.91	--Radiators and parts thereof:	
8708.91.3	---Radiators:	

Authorised Version C2024C00149 registered 01/05/2024

8708.91.31	----For the tractors of 8701.91.90, 8701.92.90, 8701.93.90, 8701.94.90 or 8701.95.90, other than tractors for dumpers	5%
8708.91.32	----For the tractors of 8701.10.00, 8701.30.00, 8701.91.1, 8701.92.10, 8701.93.10, 8701.94.10 or 8701.95.10	Free
8708.91.33	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.91.39	----Other	5% CA:Free
8708.91.4	---Parts of goods of 8708.91.3:	
8708.91.41	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.91.42	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.91.49	----Other	5% CA:Free
8708.92	--Silencers (mufflers) and exhaust pipes; parts thereof:	
8708.92.4	---Silencers (mufflers) and exhaust pipes:	
8708.92.41	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.92.42	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.92.49	----Other	5% CA:Free
8708.92.5	---Parts of goods of 8708.92.4:	
8708.92.51	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.92.52	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.92.59	----Other	5% CA:Free
8708.93	--Clutches and parts thereof:	
8708.93.20	---For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free

Authorised Version C2024C00149 registered 01/05/2024

8708.93.30	---Other, for use in the assembly or manufacture of passenger motor vehicles	5% CA:Free
8708.93.9	---Other:	
8708.93.91	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8708.93.99	----Other	5% CA:Free
8708.94	--Steering wheels, steering columns and steering boxes; parts thereof:	
8708.94.4	---Steering wheels, steering columns and steering boxes:	
8708.94.41	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.94.42	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.94.49	----Other	5% CA:Free
8708.94.5	---Parts of goods of 8708.94.4:	
8708.94.51	----For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.94.52	----Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.94.59	----Other	5% CA:Free
8708.95	--Safety airbags with inflater system; parts thereof:	
8708.95.10	---For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.95.20	---Other, of a kind used as components in passenger motor vehicles	5% CA:Free
8708.95.90	---Other	5% CA:Free
8708.99	--Other:	
8708.99.20	---For the tractors of 8701.10.00, 8701.30.00 or 8701.9, other than tractors for dumpers	Free
8708.99.30	---Chassis, for use in the assembly or manufacture of passenger motor vehicles	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

8708.99.9	---Other:	
8708.99.91	----Of a kind used as components in passenger motor vehicles	5% CA:Free
8708.99.99	----Other	5% CA:Free
8709	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES:	
8709.1	-Vehicles:	
8709.11.00	--Electrical	5%
8709.19.00	--Other	5%
8709.90.00	-Parts	Free
8710.00.00	TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	Free
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS:	
8711.10.00	-With internal combustion piston engine of a cylinder capacity not exceeding 50 cm^3	Free
8711.20.00	-With internal combustion piston engine of a cylinder capacity exceeding 50 cm^3 but not exceeding 250 cm^3	Free
8711.30.00	-With internal combustion piston engine of a cylinder capacity exceeding 250 cm^3 but not exceeding 500 cm^3	Free
8711.40.00	-With internal combustion piston engine of a cylinder capacity exceeding 500 cm^3 but not exceeding 800 cm^3	Free

Authorised Version C2024C00149 registered 01/05/2024

8711.50.00	-With internal combustion piston engine of a cylinder capacity exceeding 800 cm^3	Free
8711.60.00	-With electric motor for propulsion	5% DCS:4% DCT:5%
8711.90.00	-Other	5% DCS:4% DCT:5%
8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED	5%
8713	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED:	
8713.10.00	-Not mechanically propelled	Free
8713.90.00	-Other	Free
8714	PARTS AND ACCESSORIES OF VEHICLES OF 8711 TO 8713:	
8714.10	-Of motorcycles (including mopeds):	
8714.10.10	---Exhaust systems and parts thereof	5%
8714.10.90	---Other	Free
8714.20.00	-Of carriages for disabled persons	Free
8714.9	-Other:	
8714.91.00	--Frames and forks, and parts thereof	5%
8714.92.00	--Wheel rims and spokes	Free
8714.93.00	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	Free
8714.94.00	--Brakes, including coaster braking hubs and hub brakes, and parts thereof	Free
8714.95.00	--Saddles	Free
8714.96.00	--Pedals and crank-gear, and parts thereof	Free
8714.99.00	--Other	Free

Authorised Version C2024C00149 registered 01/05/2024

8715.00.00	BABY CARRIAGES AND PARTS THEREOF	Free
8716	TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF:	
8716.10.00	-Trailers and semi-trailers of the caravan type, for housing or camping	5%
8716.20.00	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%
8716.3	-Other trailers and semi-trailers for the transport of goods:	
8716.31.00	--Tanker trailers and tanker semi-trailers	5%
8716.39.00	--Other	5%
8716.40.00	-Other trailers and semi-trailers	5%
8716.80.00	-Other vehicles	5%
8716.90.00	-Parts	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

Chapter 88—Aircraft, spacecraft, and parts thereof

Note.

1.- For the purposes of this Chapter, “unmanned aircraft” means any aircraft, other than those of 8801.00.00, designed to be flown without a pilot on board. They may be designed to carry a payload or equipped with permanently integrated digital cameras or other equipment which would enable them to perform utilitarian functions during their flight.

“Unmanned aircraft”, however, does not cover flying toys, designed solely for amusement purposes (9503).

Subheading Notes.

1.- For the purposes of 8802.11.00 to 8802.40.00, “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

2.- For the purposes of 8806.21.00 to 8806.24.00 and 8806.91.00 to 8806.94.00, “maximum take-off weight” means the maximum weight of the machine in normal flying order, at take-off, including the weight of payload, equipment and fuel.

8801.00.00	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND OTHER NON-POWERED AIRCRAFT	Free
8802	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES), EXCEPT UNMANNED AIRCRAFT OF 8806; SPACECRAFT (INCLUDING SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES:	
8802.1	-Helicopters:	
8802.11.00	--Of an unladen weight not exceeding 2 000 kg	Free
8802.12.00	--Of an unladen weight exceeding 2 000 kg	Free

Authorised Version C2024C00149 registered 01/05/2024

8802.20.00	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	Free
8802.30.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	Free
8802.40.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	Free
8802.60.00	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	Free
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES THERETO	Free
8805	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES:	
8805.10.00	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	Free
8805.2	-Ground flying trainers and parts thereof:	
8805.21.00	--Air combat simulators and parts thereof	Free
8805.29.00	--Other	Free
8806	UNMANNED AIRCRAFT:	
8806.10.00	-Designed for the carriage of passengers	Free
8806.2	-Other, for remote-controlled flight only:	
8806.21.00	--With maximum take-off weight not more than 250 g	Free
8806.22.00	--With maximum take-off weight more than 250 g but not more than 7 kg	Free
8806.23.00	--With maximum take-off weight more than 7 kg but not more than 25 kg	Free
8806.24.00	--With maximum take-off weight more than 25 kg but not more than 150 kg	Free
8806.29.00	--Other	Free
8806.9	-Other:	

Authorised Version C2024C00149 registered 01/05/2024

8806.91.00	--With maximum take-off weight not more than 250 g	Free
8806.92.00	--With maximum take-off weight more than 250 g but not more than 7 kg	Free
8806.93.00	--With maximum take-off weight more than 7 kg but not more than 25 kg	Free
8806.94.00	--With maximum take-off weight more than 25 kg but not more than 150 kg	Free
8806.99.00	--Other	Free
8807	PARTS OF GOODS OF 8801.00.00, 8802 or 8806:	
8807.10.00	-Propellers and rotors and parts thereof	Free
8807.20.00	-Under-carriages and parts thereof	Free
8807.30.00	-Other parts of aeroplanes, helicopters or unmanned aircraft	Free
8807.90.00	-Other	Free

Authorised Version C2024C00149 registered 01/05/2024

Chapter 89—Ships, boats and floating structures

Note.

1.- A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in 8906 if it does not have the essential character of a vessel of a particular kind.

8901	CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS:	
8901.10	-Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:	
8901.10.10	---Not exceeding 150 gross construction tons	5%
8901.10.90	---Other	Free
8901.20	-Tankers:	
8901.20.10	---Not exceeding 150 gross construction tons	5%
8901.20.90	---Other	Free
8901.30	-Refrigerated vessels, other than those of 8901.20:	
8901.30.10	---Not exceeding 150 gross construction tons	5%
8901.30.90	---Other	Free
8901.90	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods:	
8901.90.10	---Not exceeding 150 gross construction tons	5%
8901.90.90	---Other	Free
8902	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS:	
8902.00.10	---Not exceeding 150 gross construction tons	5%
8902.00.90	---Other	Free

Authorised Version C2024C00149 registered 01/05/2024

8903	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES:	
8903.1	-Inflatable (including rigid hull inflatable) boats:	
8903.11.00	--Fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	5%
8903.12.00	--Not designed for use with a motor and unladen (net) weight not exceeding 100 kg	5%
8903.19.00	--Other	5%
8903.2	-Sailboats, other than inflatable, with or without auxiliary motor:	
8903.21.00	--Of a length not exceeding 7.5 m	5%
8903.22.00	--Of a length exceeding 7.5 m but not exceeding 24 m	5%
8903.23	--Of a length exceeding 24 m:	
8903.23.10	---Not exceeding 150 gross construction tons	5%
8903.23.90	---Other	Free
8903.3	-Motorboats, other than inflatable, not including outboard motorboats:	
8903.31.00	--Of a length not exceeding 7.5 m	5%
8903.32.00	--Of a length exceeding 7.5 m but not exceeding 24 m	5%
8903.33	--Of a length exceeding 24 m:	
8903.33.10	---Not exceeding 150 gross construction tons	5%
8903.33.90	---Other	Free
8903.9	-Other:	
8903.93.00	--Of a length not exceeding 7.5 m	5%
8903.99	--Other:	
8903.99.10	---Not exceeding 150 gross construction tons	5%
8903.99.90	---Other	Free
8904	TUGS AND PUSHER CRAFT:	
8904.00.10	---Not exceeding 150 gross construction tons	5%
8904.00.90	---Other	Free

Authorised Version C2024C00149 registered 01/05/2024

8905	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS:	
8905.10	-Dredgers:	
8905.10.10	---Not exceeding 150 gross construction tons	5%
8905.10.90	---Other	Free
8905.20	-Floating or submersible drilling or production platforms:	
8905.20.10	---Not exceeding 150 gross construction tons	5%
8905.20.90	---Other	Free
8905.90	-Other:	
8905.90.10	---Not exceeding 150 gross construction tons	5%
8905.90.90	---Other	Free
8906	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS:	
8906.10	-Warships:	
8906.10.10	---Not exceeding 150 gross construction tons	5%
8906.10.90	---Other	Free
8906.90	-Other:	
8906.90.10	---Not exceeding 150 gross construction tons	5%
8906.90.90	---Other	Free
8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS):	
8907.10.00	-Inflatable rafts	5%
8907.90.00	-Other	5%
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	Free

Authorised Version C2024C00149 registered 01/05/2024

Section XVIII—Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof

Chapter 90—Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

(a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (4016), of leather or of composition leather (4205) or of textile material (5911);

(b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);

(c) Refractory goods of 6903; ceramic wares for laboratory, chemical or other technical uses, of 6909;

(d) Glass mirrors, not optically worked, of 7009, or mirrors of base metal or of precious metal, not being optical elements (8306 or Chapter 71);

(e) Goods of 7007, 7008.00.00, 7011, 7014, 7015 or 7017;

Authorised Version C2024C00149 registered 01/05/2024

(f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in 9021;

(g) Pumps incorporating measuring devices, of 8413; weight-operated counting or checking machinery, or separately presented weights for balances (8423); lifting or handling machinery (8425 to 8428); paper or paperboard cutting machines of all kinds (8441); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of 8466, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (8470); valves or other appliances of 8481; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of 8486;

(h) Searchlights or spotlights of a kind used for cycles or motor vehicles (8512); portable electric lamps of 8513; cinematographic sound recording, reproducing or re-recording apparatus (8519); sound-heads (8522); television cameras, digital cameras and video camera recorders (8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (8526); connectors for optical fibres, optical fibre bundles or cables (8536); numerical control apparatus of 8537; sealed beam lamp units of 8539; optical fibre cables of 8544;

(ij) Searchlights or spotlights of 9405;

(k) Articles of Chapter 95;

(l) Monopods, bipods, tripods and similar articles, of 9620;

(m) Capacity measures, which are to be classified according to their constituent material; or

Authorised Version C2024C00149 registered 01/05/2024

(n) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in 3923 or Section XV).

2.- Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than 8487, 8548 or 9033.00.00) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in 9033.00.00.

3.- The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4.- 9005 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in 9013.

5.- Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in 9013 and in 9031 are to be classified in 9031.

6.- For the purposes of 9021, “orthopaedic appliances” means appliances for:

Authorised Version C2024C00149 registered 01/05/2024

- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7.- 9032 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Additional Notes.

1.- This Chapter does not cover gas pressure regulators (so called) of the piston or diaphragm type, of a kind used with compressed gas cylinders or reticulated gas pipeline systems, incorporating a pressure reducing valve or the like, whether or not combined with a pressure gauge (8481).

2.- For the purposes of 9021.10.42 and 9021.10.49, ***parts*** does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid,

Authorised Version C2024C00149 registered 01/05/2024

	laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of 9606.	
9001	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF 8544; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED:	
9001.10.00	-Optical fibres, optical fibre bundles and cables	5%
9001.20.00	-Sheets and plates of polarising material	Free
9001.30	-Contact lenses:	
9001.30.10	---Ophthalmic powered	5% CA:Free
9001.30.90	---Other	5% DCS:4% CA:Free DCT:5%
9001.40.00	-Spectacle lenses of glass	5% CA:Free
9001.50.00	-Spectacle lenses of other materials	5% CA:Free
9001.90	-Other:	
9001.90.10	---Goods, as follows: (a) shaped eyepieces, not powered, for goggles and the like; (b) other than of glass, of a kind used with motor vehicles; (c) other articles of glass, other than prisms, mirrors or powered lenses	3.75% From 1 July 2017 2.5% From 1 July 2018 1.25%

Authorised Version C2024C00149 registered 01/05/2024

	From 1 July 2019	Free
9001.90.90	---Other	Free
9002	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED:	
9002.1	-Objective lenses:	
9002.11.00	--For cameras, projectors or photographic enlargers or reducers	Free
9002.19.00	--Other	Free
9002.20.00	-Filters	Free
9002.90.00	-Other	Free
9003	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF:	
9003.1	-Frames and mountings:	
9003.11.00	--Of plastics	5%
9003.19.00	--Of other materials	5%
9003.90.00	-Parts	5%
9004	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER:	
9004.10.00	-Sunglasses	5%
9004.90.00	-Other	5%
9005	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY:	

Authorised Version C2024C00149 registered 01/05/2024

9005.10.00	-Binoculars	Free
9005.80.00	-Other instruments	Free
9005.90.00	-Parts and accessories (including mountings)	Free
9006	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF 8539:	
9006.30.00	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	Free
9006.40.00	-Instant print cameras	Free
9006.5	-Other cameras:	
9006.53.00	--For roll film of a width of 35 mm	Free
9006.59	--Other:	
9006.59.10	---Cameras: (a) used for preparing printing plates or cylinders; and (b) used solely or principally in the graphic arts industries for the production of line, continuous tone or half-tone images	5% DCS:4% DCT:5%
9006.59.90	---Other	Free
9006.6	-Photographic flashlight apparatus and flashbulbs:	
9006.61.00	--Discharge lamp (“electronic”) flashlight apparatus	Free
9006.69.00	--Other	Free
9006.9	-Parts and accessories:	
9006.91.00	--For cameras	Free
9006.99.00	--Other	Free

Authorised Version C2024C00149 registered 01/05/2024

9007	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS:	
9007.10.00	-Cameras	Free
9007.20.00	-Projectors	Free
9007.9	-Parts and accessories:	
9007.91.00	--For cameras	Free
9007.92.00	--For projectors	Free
9008	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS:	
9008.50	-Projectors, enlargers and reducers:	
9008.50.10	---Overhead projectors	5% DCS:4% DCT:5%
9008.50.90	---Other	Free
9008.90.00	-Parts and accessories	Free
9010	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS:	
9010.10.00	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	Free
9010.50	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:	

Authorised Version C2024C00149 registered 01/05/2024

9010.50.10	---Goods, as follows: (a) layout tables; (b) photographic silver recovery apparatus; (c) vacuum frames		Free
9010.50.20	---Apparatus and equipment for the processing of sensitised film or paper, NSA		Free
9010.50.90	---Other		Free
9010.60.00	-Projection screens		5%
		From 1 July 2018	3.75%
		From 1 July 2019	Free
9010.90	-Parts and accessories:		
9010.90.10	---For goods of 9010.50.90		Free
9010.90.20	---For goods of 9010.50.20 or 9010.60.00		5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
9010.90.30	---For goods of 9010.50.10		5% DCS:4% DCT:5%
		From 1 July 2018	2.5%
		From 1 July 2019	Free
9010.90.90	---Other		5% DCS:4% DCT:5%
9011	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION:		
9011.10.00	-Stereoscopic microscopes		Free
9011.20.00	-Other microscopes, for photomicrography, cinephotomicrography or microprojection		Free
9011.80.00	-Other microscopes		Free

Authorised Version C2024C00149 registered 01/05/2024

9011.90.00	-Parts and accessories	Free
9012	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS:	
9012.10.00	-Microscopes other than optical microscopes; diffraction apparatus	Free
9012.90.00	-Parts and accessories	Free
9013	LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:	
9013.10.00	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	Free
9013.20.00	-Lasers, other than laser diodes	Free
9013.80.00	-Other devices, appliances and instruments	Free
9013.90.00	-Parts and accessories	Free
9014	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES:	
9014.10.00	-Direction finding compasses	Free
9014.20.00	-Instruments and appliances for aeronautical or space navigation (other than compasses)	Free
9014.80.00	-Other instruments and appliances	Free
9014.90.00	-Parts and accessories	Free

Authorised Version C2024C00149 registered 01/05/2024

9015	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS:	
9015.10.00	-Rangefinders	Free
9015.20.00	-Theodolites and tachymeters (tacheometers)	Free
9015.30.00	-Levels	Free
9015.40.00	-Photogrammetrical surveying instruments and appliances	Free
9015.80.00	-Other instruments and appliances	Free
9015.90.00	-Parts and accessories	Free
9016.00.00	BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS	Free
9017	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:	
9017.10.00	-Drafting tables and machines, whether or not automatic	Free
9017.20	-Other drawing, marking-out or mathematical calculating instruments:	

Authorised Version C2024C00149 registered 01/05/2024

9017.20.10	---Goods, as follows: (a) disc calculators and the like; (b) drawing curves; (c) parallel rules of plastic; (d) protractors; (e) set squares; (f) stencils	5%
9017.20.90	---Other	Free
9017.30.00	-Micrometers, callipers and gauges	Free
9017.80	-Other instruments:	
9017.80.20	---Goods, as follows: (a) graduated rules of wood or plastic, other than folding rules; (b) steel tape measures	5%
9017.80.80	---Other	Free
9017.90.00	-Parts and accessories	Free
9018	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCINTIGRAPHIC APPARATUS, OTHER ELECTRO-MEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS:	
9018.1	-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.11.00	--Electro-cardiographs	5%
9018.12.00	--Ultrasonic scanning apparatus	Free
9018.13.00	--Magnetic resonance imaging apparatus	Free
9018.14.00	--Scintigraphic apparatus	Free
9018.19.00	--Other	Free
9018.20.00	-Ultra-violet or infra-red ray apparatus	Free
9018.3	-Syringes, needles, catheters, cannulae and the like:	

Authorised Version C2024C00149 registered 01/05/2024

9018.31.00	--Syringes, with or without needles	Free
9018.32.00	--Tubular metal needles and needles for sutures	Free
9018.39.00	--Other	Free
9018.4	-Other instruments and appliances, used in dental sciences:	
9018.41.00	--Dental drill engines, whether or not combined on a single base with other dental equipment	Free
9018.49.00	--Other	Free
9018.50.00	-Other ophthalmic instruments and appliances	Free
9018.90.00	-Other instruments and appliances	Free
9019	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPARATUS; OZONE THERAPY, OXYGEN THERAPY, AEROSOL THERAPY, ARTIFICIAL RESPIRATION OR OTHER THERAPEUTIC RESPIRATION APPARATUS:	
9019.10.00	-Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	Free
9019.20.00	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Free
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	Free
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY:	

Authorised Version C2024C00149 registered 01/05/2024

9021.10	-Orthopaedic or fracture appliances:	
9021.10.10	---Footwear and special insoles made to measure for a specific orthopaedic disorder	Free
9021.10.20	---Footwear, NSA, excluding parts, designed to correct orthopaedic conditions	5%
9021.10.30	---Special insoles, NSA, excluding parts, designed to correct orthopaedic conditions	5%
9021.10.4	---Parts for goods of 9021.10.20 or 9021.10.30:	
9021.10.42	----Parts, as specified in Note 1(f) to this Chapter, being of titanium	Free
9021.10.49	----Other	5%
9021.10.9	---Other:	
9021.10.91	----Parts, as specified in Note 1(f) to this Chapter, excluding titanium	5%
9021.10.99	----Other	Free
9021.2	-Artificial teeth and dental fittings:	
9021.21.00	--Artificial teeth	Free
9021.29	--Other:	
9021.29.10	---Parts, as specified in Note 1(f) to this Chapter, excluding titanium	5%
9021.29.90	---Other	Free
9021.3	-Other artificial parts of the body:	
9021.31.00	--Artificial joints	Free
9021.39.00	--Other	Free
9021.40.00	-Hearing aids, excluding parts and accessories	Free
9021.50.00	-Pacemakers for stimulating heart muscles, excluding parts and accessories	Free
9021.90.00	-Other	Free

Authorised Version C2024C00149 registered 01/05/2024

9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA, GAMMA OR OTHER IONISING RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE:	
9022.1	-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.12.00	--Computed tomography apparatus	Free
9022.13.00	--Other, for dental uses	Free
9022.14.00	--Other, for medical, surgical or veterinary uses	Free
9022.19.00	--For other uses	Free
9022.2	-Apparatus based on the use of alpha, beta, gamma or other ionising radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.21.00	--For medical, surgical, dental or veterinary uses	Free
9022.29.00	--For other uses	Free
9022.30.00	-X-ray tubes	Free
9022.90.00	-Other, including parts and accessories	Free
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	Free

Authorised Version C2024C00149 registered 01/05/2024

9024	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE, METALS, WOOD, TEXTILES, PAPER, PLASTICS):	
9024.10.00	-Machines and appliances for testing metals	Free
9024.80.00	-Other machines and appliances	Free
9024.90.00	-Parts and accessories	Free
9025	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS:	
9025.1	-Thermometers and pyrometers, not combined with other instruments:	
9025.11.00	--Liquid-filled, for direct reading	Free
9025.19.00	--Other	Free
9025.80.00	-Other instruments	Free
9025.90.00	-Parts and accessories	Free
9026	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF 9014, 9015, 9028 OR 9032:	
9026.10	-For measuring or checking the flow or level of liquids:	
9026.10.20	---Gauges of a kind used as components in passenger motor vehicles	5%
9026.10.80	---Other	Free
9026.20	-For measuring or checking pressure:	

Authorised Version C2024C00149 registered 01/05/2024

9026.20.20	---Gauges of a kind used as components in passenger motor vehicles	5%
9026.20.80	---Other	Free
9026.80	-Other instruments or apparatus:	
9026.80.20	---Gauges of a kind used as components in passenger motor vehicles	5%
9026.80.80	---Other	Free
9026.90.00	-Parts and accessories	Free
9027	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, SPECTROMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES:	
9027.10.00	-Gas or smoke analysis apparatus	Free
9027.20.00	-Chromatographs and electrophoresis instruments	Free
9027.30.00	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	Free
9027.50.00	-Other instruments and apparatus using optical radiations (UV, visible, IR)	Free
9027.8	-Other instruments and apparatus:	
9027.81.00	--Mass spectrometers	Free
9027.89.00	--Other	Free
9027.90.00	-Microtomes; parts and accessories	Free

Authorised Version C2024C00149 registered 01/05/2024

9028	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR:	
9028.10	-Gas meters:	
9028.10.10	---Of the household supply kind	5%
9028.10.90	---Other	Free
9028.20	-Liquid meters:	
9028.20.10	---Water meters, as follows: (a) of the inferential kind; (b) of the positive kind not exceeding 100 mm diameter in size	5%
9028.20.90	---Other	Free
9028.30.00	-Electricity meters	3.75%
	From 1 July 2017	2.5%
	From 1 July 2018	1.25%
	From 1 July 2019	Free
9028.90.00	-Parts and accessories	Free
9029	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND THE LIKE; SPEED INDICATORS AND TACHOMETERS, OTHER THAN THOSE OF 9014 OR 9015; STROBOSCOPES:	
9029.10	-Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.10.20	---Of a kind used as components in passenger motor vehicles	5%
9029.10.80	---Other	Free
9029.20	-Speed indicators and tachometers; stroboscopes:	
9029.20.10	---Of a kind used as components in passenger motor vehicles	5%
9029.20.90	---Other	Free

Authorised Version C2024C00149 registered 01/05/2024

9029.90	-Parts and accessories:	
9029.90.10	---For goods of 9029.10.20 or 9029.20.10	5%
9029.90.90	---Other	Free
9030	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING ELECTRICAL QUANTITIES, EXCLUDING METERS OF 9028; INSTRUMENTS AND APPARATUS FOR MEASURING OR DETECTING ALPHA, BETA, GAMMA, X-RAY, COSMIC OR OTHER IONISING RADIATIONS:	
9030.10.00	-Instruments and apparatus for measuring or detecting ionising radiations	Free
9030.20.00	-Oscilloscopes and oscillographs	Free
9030.3	-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices):	
9030.31.00	--Multimeters without a recording device	Free
9030.32.00	--Multimeters with a recording device	Free
9030.33.00	--Other, without a recording device	Free
9030.39.00	--Other, with a recording device	Free
9030.40.00	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	Free
9030.8	-Other instruments and apparatus:	
9030.82.00	--For measuring or checking semiconductor wafers or devices (including integrated circuits)	Free
9030.84.00	--Other, with a recording device	Free
9030.89.00	--Other	Free
9030.90.00	-Parts and accessories	Free

Authorised Version C2024C00149 registered 01/05/2024

9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS:	
9031.10	-Machines for balancing mechanical parts:	
9031.10.20	---Motor vehicle wheel balancers of the static kind	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
9031.10.80	---Other	Free
9031.20	-Test benches:	
9031.20.10	---Electrical, for internal combustion engines	5%
9031.20.90	---Other	Free
9031.4	-Other optical instruments and appliances:	
9031.41.00	--For inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	Free
9031.49.00	--Other	Free
9031.80.00	-Other instruments, appliances and machines	Free
9031.90.00	-Parts and accessories	Free
9032	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS:	
9032.10.00	-Thermostats	Free
9032.20.00	-Manostats	Free
9032.8	-Other instruments and apparatus:	
9032.81.00	--Hydraulic or pneumatic	Free
9032.89	--Other:	
9032.89.1	---Automatic voltage regulators of a kind commonly used with motor vehicles, for 6 V or 12 V systems:	

Authorised Version C2024C00149 registered 01/05/2024

9032.89.11	----Of a kind used as components in passenger motor vehicles	5%
9032.89.19	----Other	Free
9032.89.80	---Other	Free
9032.90	-Parts and accessories:	
9032.90.20	---Of a kind used as components in passenger motor vehicles	5%
9032.90.80	---Other	Free
9033.00.00	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	Free

Authorised Version C2024C00149 registered 01/05/2024

Chapter 91—Clocks and watches and parts thereof

Notes.

1.- This Chapter does not cover:

(a) Clock or watch glasses or weights (classified according to their constituent material);

(b) Watch chains (7113 or 7117, as the case may be);

(c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally 7115); clock or watch springs are, however, to be classified as clock or watch parts (9114);

(d) Bearing balls (7326 or 8482, as the case may be);

(e) Articles of 8412 constructed to work without an escapement;

(f) Ball bearings (8482); or

(g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2.- 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in 9102.

3.- For the purposes of this Chapter, “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

Authorised Version C2024C00149 registered 01/05/2024

4.- Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

9101	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:	
9101.1	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9101.11.00	--With mechanical display only	Free
9101.19.00	--Other	Free
9101.2	-Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101.21.00	--With automatic winding	Free
9101.29.00	--Other	Free
9101.9	-Other:	
9101.91.00	--Electrically operated	Free
9101.99.00	--Other	Free
9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF 9101:	
9102.1	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102.11.00	--With mechanical display only	Free
9102.12.00	--With opto-electronic display only	Free
9102.19.00	--Other	Free
9102.2	-Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102.21.00	--With automatic winding	Free
9102.29.00	--Other	Free
9102.9	-Other:	

Authorised Version C2024C00149 registered 01/05/2024

9102.91.00	--Electrically operated	Free
9102.99.00	--Other	Free
9103	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF 9104.00.00:	
9103.10.00	-Electrically operated	Free
9103.90.00	-Other	Free
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	Free
9105	OTHER CLOCKS:	
9105.1	-Alarm clocks:	
9105.11.00	--Electrically operated	Free
9105.19.00	--Other	Free
9105.2	-Wall clocks:	
9105.21.00	--Electrically operated	Free
9105.29.00	--Other	Free
9105.9	-Other:	
9105.91.00	--Electrically operated	Free
9105.99.00	--Other	Free
9106	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME-RECORDERS):	
9106.10.00	-Time-registers; time-recorders	5% DCS:Free
9106.90.00	-Other	Free

Authorised Version C2024C00149 registered 01/05/2024

9107.00.00	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	5%
9108	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED:	
9108.1	-Electrically operated:	
9108.11.00	--With mechanical display only or with a device to which a mechanical display can be incorporated	Free
9108.12.00	--With opto-electronic display only	Free
9108.19.00	--Other	Free
9108.20.00	-With automatic winding	Free
9108.90.00	-Other	Free
9109	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED:	
9109.10.00	-Electrically operated	Free
9109.90.00	-Other	Free
9110	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR CLOCK MOVEMENTS, ASSEMBLED; ROUGH WATCH OR CLOCK MOVEMENTS:	
9110.1	-Of watches:	
9110.11.00	--Complete movements, unassembled or partly assembled (movement sets)	Free
9110.12.00	--Incomplete movements, assembled	Free
9110.19.00	--Rough movements	Free
9110.90	-Other:	
9110.90.10	---Of goods of 9107.00.00	5%
9110.90.90	---Other	Free
9111	WATCH CASES AND PARTS THEREOF:	

Authorised Version C2024C00149 registered 01/05/2024

9111.10.00	-Cases of precious metal or of metal clad with precious metal	Free
9111.20.00	-Cases of base metal, whether or not gold- or silver-plated	Free
9111.80.00	-Other cases	Free
9111.90.00	-Parts	Free
9112	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PARTS THEREOF:	
9112.20.00	-Cases	Free
9112.90.00	-Parts	Free
9113	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF:	
9113.10.00	-Of precious metal or of metal clad with precious metal	5% CA:Free
9113.20.00	-Of base metal, whether or not gold- or silver-plated	Free
9113.90.00	-Other	5% CA:Free
9114	OTHER CLOCK OR WATCH PARTS:	
9114.30.00	-Dials	Free
9114.40.00	-Plates and bridges	Free
9114.90.00	-Other	Free

Authorised Version C2024C00149 registered 01/05/2024

Chapter 92—Musical instruments; parts and accessories of such articles

Notes.

1.- This Chapter does not cover:

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (9503);

(d) Brushes for cleaning musical instruments (9603), or monopods, bipods, tripods and similar articles (9620); or

(e) Collectors' pieces or antiques (9705 or 9706).

2.- Bows and sticks and similar devices used in playing the musical instruments of 9202 or 9206.00.00 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of 9209 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

9201	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED INSTRUMENTS:	
9201.10.00	-Upright pianos	Free
9201.20.00	-Grand pianos	Free
9201.90.00	-Other	Free

Authorised Version C2024C00149 registered 01/05/2024

9202	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS):	
9202.10.00	-Played with a bow	Free
9202.90.00	-Other	5% DCS:4% DCT:5%
9205	WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINETS, TRUMPETS, BAGPIPES), OTHER THAN FAIRGROUND ORGANS AND MECHANICAL STREET ORGANS:	
9205.10.00	-Brass-wind instruments	Free
9205.90.00	-Other	Free
9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	5% DCS:Free
9207	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS):	
9207.10.00	-Keyboard instruments, other than accordions	Free
9207.90.00	-Other	5% DCS:4% DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

9208	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH-BLOWN SOUND SIGNALLING INSTRUMENTS:	
9208.10.00	-Musical boxes	Free
9208.90.00	-Other	Free
9209	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS:	
9209.30.00	-Musical instrument strings	Free
9209.9	-Other:	
9209.91.00	--Parts and accessories for pianos	Free
9209.92.00	--Parts and accessories for the musical instruments of 9202	5% DCS:4% DCT:5%
9209.94.00	--Parts and accessories for the musical instruments of 9207	Free
9209.99.00	--Other	Free

Authorised Version C2024C00149 registered 01/05/2024

Section XIX—Arms and ammunition; parts and accessories thereof

Chapter 93—Arms and ammunition; parts and accessories thereof

Notes.

1.- This Chapter does not cover:
  (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
  (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  (c) Armoured fighting vehicles (8710.00.00);
  (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);
  (e) Bows, arrows, fencing foils or toys (Chapter 95); or
  (f) Collectors' pieces or antiques (9705 or 9706).

2.- In 9306, the reference to "parts thereof" does not include radio or radar apparatus of 8526.

9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF 9307.00.00:	
9301.10.00	-Artillery weapons (for example, guns, howitzers and mortars)	Free
9301.20.00	-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	Free
9301.90.00	-Other	Free

Authorised Version C2024C00149 registered 01/05/2024

9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF 9303 OR 9304.00.00	Free
9303	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE-LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS):	
9303.10.00	-Muzzle-loading firearms	Free
9303.20.00	-Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	Free
9303.30.00	-Other sporting, hunting or target-shooting rifles	Free
9303.90.00	-Other	Free
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF 9307.00.00	Free
9305	PARTS AND ACCESSORIES OF ARTICLES OF 9301 TO 9304.00.00:	
9305.10.00	-Of revolvers or pistols	5% DCS:Free
9305.20	-Of shotguns or rifles of 9303:	
9305.20.10	---Shotgun barrels	Free
9305.20.90	---Other	5% DCS:Free
9305.9	-Other:	
9305.91.00	--Of military weapons of 9301	5% DCS:4% DCT:5%

Authorised Version C2024C00149 registered 01/05/2024

9305.99.00	--Other	5% DCS:4% DCT:5%
9306	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES, AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS:	
9306.2	-Shotgun cartridges and parts thereof; air gun pellets:	
9306.21.00	--Cartridges	5%
9306.29.00	--Other	Free
9306.30.00	-Other cartridges and parts thereof	5%
9306.90.00	-Other	Free
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	Free

Authorised Version C2024C00149 registered 01/05/2024

Section XX—Miscellaneous manufactured articles

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

Notes.

1.- This Chapter does not cover:

(a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

(b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of 7009;

(c) Articles of Chapter 71;

(d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of 8303.00.00;

(e) Furniture specially designed as parts of refrigerating or freezing equipment of 8418; furniture specially designed for sewing machines (8452);

(f) Lamps or light sources and parts thereof of Chapter 85;

(g) Furniture specially designed as parts of apparatus of 8518 (8518), of 8519 or 8521 (8522) or of 8525 to 8528 (8529);

(h) Articles of 8714;

(ij) Dentists' chairs incorporating dental appliances of 9018 or dentists' spittoons (9018);

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

Authorised Version C2024C00149 registered 01/05/2024

(l) Toy furniture or toy luminaires and lighting fittings (9503), billiard tables or other furniture specially constructed for games (9504), furniture for conjuring tricks or decorations (other than lighting strings) such as Chinese lanterns (9505); or

(m) Monopods, bipods, tripods and similar articles (9620).

2.- The articles (other than parts) referred to in 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) Seats and beds.

3.- (A) In 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in 9404, presented separately, are not to be classified in 9401, 9402 or 9403 as parts of goods.

4.- For the purposes of 9406, "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

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

Authorised Version C2024C00149 registered 01/05/2024

Additional Note.

1.- Heading 9403 does not include plates, rods, angles, shapes, sections, tubes, pipes and the like, requiring further modification before use, including, but not limited to, cutting, drilling and bending (Section XV).

9401	SEATS (OTHER THAN THOSE OF 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF:	
9401.10.00	-Seats of a kind used for aircraft	Free
9401.20.00	-Seats of a kind used for motor vehicles	5%
9401.3	-Swivel seats with variable height adjustment:	
9401.31.00	--Of wood	5% CA:Free
9401.39.00	--Other	5% CA:Free
9401.4	-Seats other than garden seats or camping equipment, convertible into beds:	
9401.41.00	--Of wood	5% CA:Free
9401.49.00	--Other	5% CA:Free
9401.5	-Seats of cane, osier, bamboo or similar materials:	
9401.52.00	--Of bamboo	5%
9401.53.00	--Of rattan	5%
9401.59.00	--Other	5%
9401.6	-Other seats, with wooden frames:	
9401.61.00	--Upholstered	5%
9401.69.00	--Other	5%
9401.7	-Other seats, with metal frames:	
9401.71.00	--Upholstered	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

9401.79.00	--Other	5% CA:Free
9401.80.00	-Other seats	5%
9401.9	-Parts:	
9401.91.00	--Of wood	5% CA:Free
9401.99	--Other:	
9401.99.10	---Of seats of a kind used for aircraft	Free
9401.99.20	---Of seats of a kind used for motor vehicles	5%
9401.99.90	---Other	5% CA:Free
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES:	
9402.10.00	-Dentists', barbers' or similar chairs and parts thereof	Free
9402.90.00	-Other	5%
9403	OTHER FURNITURE AND PARTS THEREOF:	
9403.10.00	-Metal furniture of a kind used in offices	5% CA:Free
9403.20.00	-Other metal furniture	5% CA:Free
9403.30.00	-Wooden furniture of a kind used in offices	5%
9403.40.00	-Wooden furniture of a kind used in the kitchen	5%
9403.50.00	-Wooden furniture of a kind used in the bedroom	5% CA:Free
9403.60.00	-Other wooden furniture	5%

Authorised Version C2024C00149 registered 01/05/2024

9403.70.00	-Furniture of plastics	5%
9403.8	-Furniture of other materials, including cane, osier, bamboo or similar materials:	
9403.82.00	--Of bamboo	5%
9403.83.00	--Of rattan	5%
9403.89.00	--Other	5%
9403.9	-Parts:	
9403.91.00	--Of wood	5% CA:Free
9403.99.00	--Other	5% CA:Free
9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED:	
9404.10.00	-Mattress supports	Free
9404.2	-Mattresses:	
9404.21.00	--Of cellular rubber or plastics, whether or not covered	Free
9404.29.00	--Of other materials	Free
9404.30.00	-Sleeping bags	5%
9404.40.00	-Quilts, bedspreads, eiderdowns and duvets (comforters)	5%
9404.90.00	-Other	5%

Authorised Version C2024C00149 registered 01/05/2024

9405	LUMINAIRES AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED:	
9405.1	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
9405.11.00	--Designed for use solely with light-emitting diode (LED) light sources	5% CA:Free
9405.19.00	--Other	5% CA:Free
9405.2	-Electric table, desk, bedside or floor-standing luminaires:	
9405.21.00	--Designed for use solely with light-emitting diode (LED) light sources	5% CA:Free
9405.29.00	--Other	5% CA:Free
9405.3	-Lighting strings of a kind used for Christmas trees:	
9405.31.00	--Designed for use solely with light-emitting diode (LED) light sources	5% CA:Free
9405.39.00	--Other	5% CA:Free
9405.4	-Other electric luminaires and lighting fittings:	
9405.41.00	--Photovoltaic, designed for use solely with light-emitting diode (LED) light sources	5% CA:Free
9405.42.00	--Other, designed for use solely with light-emitting diode (LED) light sources	5% CA:Free
9405.49.00	--Other	5% CA:Free
9405.50	-Non-electrical luminaires and lighting fittings:	
9405.50.10	---Candlesticks of glass	Free

Authorised Version C2024C00149 registered 01/05/2024

9405.50.90	---Other	5%
9405.6	-Illuminated signs, illuminated name-plates and the like:	
9405.61.00	--Designed for use solely with light-emitting diode (LED) light sources	5%
9405.69.00	--Other	5%
9405.9	-Parts:	
9405.91.00	--Of glass	5%
9405.92.00	--Of plastics	5% CA:Free
9405.99.00	--Other	5%
9406	PREFABRICATED BUILDINGS:	
9406.10.00	-Of wood	5% CA:Free
9406.20.00	-Modular building units, of steel	5% CA:Free
9406.90.00	-Other	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

Chapter 95—Toys, games and sports requisites; parts and accessories thereof

Notes.

1.- This Chapter does not cover:

(a) Candles (3406.00.00);

(b) Fireworks or other pyrotechnic articles of 3604;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, 4206.00.00 or Section XI;

(d) Sports bags or other containers of 4202, 4303 or 4304;

(e) Fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

(h) Walking-sticks, whips, riding-crops or the like (6602.00.00), or parts thereof (6603);

(ij) Unmounted glass eyes for dolls or other toys, of 7018;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(l) Bells, gongs or the like of 8306;

(m) Pumps for liquids (8413), filtering or purifying machinery and apparatus for liquids or gases (8421), electric motors (8501), electric transformers (8504), discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or

Authorised Version C2024C00149 registered 01/05/2024

not recorded (8523), radio remote control apparatus (8526) or cordless infrared remote control devices (8543);

(n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

(o) Children's bicycles (8712.00.00);

(p) Unmanned aircraft (8806);

(q) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(r) Spectacles, goggles or the like, for sports or outdoor games (9004);

(s) Decoy calls or whistles (9208);

(t) Arms or other articles of Chapter 93;

(u) Lighting strings of all kinds (9405);

(v) Monopods, bipods, tripods and similar articles (9620);

(w) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or

(x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2.- This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3.- Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4.- Subject to the provisions of Note 1 above, 9503 applies, *inter alia*, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3(b), and which, if presented separately, would be classified in other headings, provided the articles are put up

Authorised Version C2024C00149 registered 01/05/2024

together for retail sale and the combinations have the essential character of toys.

5.- 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, “pet toys” (classification in their own appropriate heading).

6.- For the purposes of 9508:

(a) “Amusement park rides” means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;

(b) “Water park amusements” means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purpose built path. Water park amusements only include equipment designed specifically for water parks; and

(c) “Fairground amusements” means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of 9504.

9508 does not include equipment more specifically classified elsewhere in this Schedule.

Subheading Note.

1.- 9504.50 covers:

(a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or

Authorised Version C2024C00149 registered 01/05/2024

(b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (9504.30).

9503	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS; DOLLS' CARRIAGES; DOLLS; OTHER TOYS; REDUCED-SIZE ("SCALE") MODELS AND SIMILAR RECREATIONAL MODELS, WORKING OR NOT; PUZZLES OF ALL KINDS:	
9503.00.10	---Wheeled toys designed to be ridden by children (for example, tricycles, scooters and pedal cars) and similar wheeled toys; dolls' carriages	5%
9503.00.20	---Dolls representing only human beings, including parts and accessories for those dolls	5% CA:Free
9503.00.30	---Toys representing animals or non-human creatures	5%
9503.00.40	---Goods, as follows: (a) toy musical instruments and apparatus; (b) books	Free
9503.00.50	---Puzzles, other than books	5%
9503.00.60	---Goods, as follows: (a) electric trains, including tracks, signals and other accessories therefor; (b) reduced-size ("scale") model assembly kits, whether or not working models	Free
9503.00.70	---Other goods, as follows: (a) construction sets and constructional toys; (b) toys put up in sets or outfits	5%
9503.00.80	---Other toys and models, incorporating a motor	Free
9503.00.9	---Other:	
9503.00.91	----Of metal	5% CA:Free
9503.00.99	----Other	5%

Authorised Version C2024C00149 registered 01/05/2024

9504	VIDEO GAME CONSOLES AND MACHINES, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, BILLIARDS, SPECIAL TABLES FOR CASINO GAMES AND AUTOMATIC BOWLING EQUIPMENT, AMUSEMENT MACHINES OPERATED BY COINS, BANKNOTES, BANK CARDS, TOKENS OR BY ANY OTHER MEANS OF PAYMENT:	
9504.20.00	-Articles and accessories for billiards of all kinds	5%
9504.30	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:	
9504.30.10	---Games of chance that immediately return a monetary award	5%
9504.30.90	---Other	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
9504.40.00	-Playing cards	5%
9504.50	-Video game consoles and machines, other than those of 9504.30:	
9504.50.10	---Video games of a kind used with a television receiver	Free
9504.50.90	---Other	5%
	From 1 July 2018	3.75%
	From 1 July 2019	Free
9504.90	-Other:	
9504.90.10	---Books	Free
9504.90.90	---Other	5%
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES:	
9505.10.00	-Articles for Christmas festivities	5% CA:Free
9505.90.00	-Other	5% CA:Free

Authorised Version C2024C00149 registered 01/05/2024

9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS:	
9506.1	-Snow-skis and other snow-ski equipment:	
9506.11.00	--Skis	Free
9506.12.00	--Ski-fastenings (ski-bindings)	Free
9506.19.00	--Other	5%
9506.2	-Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506.21.00	--Sailboards	5%
9506.29.00	--Other	5%
9506.3	-Golf clubs and other golf equipment:	
9506.31.00	--Clubs, complete	5%
9506.32.00	--Balls	5%
9506.39.00	--Other	5%
9506.40.00	-Articles and equipment for table-tennis	5%
9506.5	-Tennis, badminton or similar rackets, whether or not strung:	
9506.51.00	--Lawn-tennis rackets, whether or not strung	Free
9506.59.00	--Other	Free
9506.6	-Balls, other than golf balls and table-tennis balls:	
9506.61.00	--Lawn-tennis balls	Free
9506.62.00	--Inflatable	5%
9506.69.00	--Other	5%
9506.70.00	-Ice skates and roller skates, including skating boots with skates attached	5% CA:Free
9506.9	-Other:	
9506.91.00	--Articles and equipment for general physical exercise, gymnastics or athletics	5% CA:Free
9506.99	--Other:	

Authorised Version C2024C00149 registered 01/05/2024

9506.99.10	---Children's playground equipment	5% CA:Free
9506.99.90	---Other	5%
9507	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF 9208 OR 9705) AND SIMILAR HUNTING OR SHOOTING REQUISITES:	
9507.10.00	-Fishing rods	5%
9507.20.00	-Fish-hooks, whether or not snelled	Free
9507.30.00	-Fishing reels	5%
9507.90.00	-Other	5%
9508	TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; AMUSEMENT PARK RIDES AND WATER PARK AMUSEMENTS; FAIRGROUND AMUSEMENTS, INCLUDING SHOOTING GALLERIES; TRAVELLING THEATRES:	
9508.10.00	-Travelling circuses and travelling menageries	5%
9508.2	-Amusement park rides and water park amusements:	
9508.21.00	--Roller coasters	5%
9508.22.00	--Carousels, swings and roundabouts	5%
9508.23.00	--Dodge'em cars	5%
9508.24.00	--Motion simulators and moving theatres	5%
9508.25.00	--Water rides	5%
9508.26.00	--Water park amusements	5%
9508.29.00	--Other	5%
9508.30.00	-Fairground amusements	5%
9508.40.00	-Travelling theatres	5%

Authorised Version C2024C00149 registered 01/05/2024

Chapter 96—Miscellaneous manufactured articles

Notes.

1.- This Chapter does not cover:

(a) Pencils for cosmetic or toilet uses (Chapter 33);

(b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

(c) Imitation jewellery (7117);

(d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; 9601 or 9602 applies, however, to separately presented handles or other parts of such articles;

(f) Articles of Chapter 90 (for example, spectacle frames (9003), mathematical drawing pens (9017), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (9018));

(g) Articles of Chapter 91 (for example, clock or watch cases);

(h) Musical instruments or parts or accessories thereof (Chapter 92);

(ij) Articles of Chapter 93 (arms and parts thereof);

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

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

(m) Works of art, collectors' pieces or antiques (Chapter 97).

2.- In 9602 "vegetable or mineral carving material" means:

(a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);

(b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

Authorised Version C2024C00149 registered 01/05/2024

3.- In 9603 “prepared knots and tufts for broom or brush making” applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4.- Articles of this Chapter, other than those of 9601 to 9606 or 9615, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, 9601 to 9606 and 9615 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING):	
9601.10.00	-Worked ivory and articles of ivory	Free
9601.90.00	-Other	5%
9602	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF 3503) AND ARTICLES OF UNHARDENED GELATIN:	
9602.00.10	---Empty gelatin capsules	5% DCS:4% DCT:5%
9602.00.90	---Other	5%

Authorised Version C2024C00149 registered 01/05/2024

9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES):	
9603.10.00	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	5%
9603.2	-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603.21.00	--Tooth brushes, including dental-plate brushes	5%
9603.29.00	--Other	5%
9603.30.00	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5%
9603.40.00	-Paint, distemper, varnish or similar brushes (other than brushes of 9603.30.00); paint pads and rollers	5%
9603.50.00	-Other brushes constituting parts of machines, appliances or vehicles	5%
9603.90.00	-Other	5%
9604.00.00	HAND SIEVES AND HAND RIDDLES	Free
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	Free
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS:	

Authorised Version C2024C00149 registered 01/05/2024

9606.10.00	-Press-fasteners, snap-fasteners and press-studs and parts therefor	5%
9606.2	-Buttons:	
9606.21.00	--Of plastics, not covered with textile material	5%
9606.22.00	--Of base metal, not covered with textile material	Free
9606.29.00	--Other	5%
9606.30.00	-Button moulds and other parts of buttons; button blanks	Free
9607	SLIDE FASTENERS AND PARTS THEREOF:	
9607.1	-Slide fasteners:	
9607.11.00	--Fitted with chain scoops of base metal	5%
9607.19.00	--Other	5%
9607.20.00	-Parts	5%
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF 9609:	
9608.10.00	-Ball point pens	5%
9608.20.00	-Felt tipped and other porous-tipped pens and markers	5%
9608.30	-Fountain pens, stylograph pens and other pens:	
9608.30.10	---Indian ink drawing pens	Free
9608.30.90	---Other	5%
9608.40.00	-Propelling or sliding pencils	5%
9608.50.00	-Sets of articles from two or more of the foregoing subheadings	Free
9608.60.00	-Refills for ball point pens, comprising the ball point and ink-reservoir	5%
9608.9	-Other:	
9608.91.00	--Pen nibs and nib points	Free

Authorised Version C2024C00149 registered 01/05/2024

9608.99.00	--Other	5%
9609	PENCILS (OTHER THAN PENCILS OF 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS:	
9609.10.00	-Pencils and crayons, with leads encased in a sheath	5% DCS:4% DCT:5%
9609.20.00	-Pencil leads, black or coloured	Free
9609.90.00	-Other	Free
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	5%
9611.00.00	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS, AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	Free
9612	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSIONS, WHETHER OR NOT ON SPOOLS OR IN CARTRIDGES; INK-PADS, WHETHER OR NOT INKED, WITH OR WITHOUT BOXES:	
9612.10.00	-Ribbons	5% CA:Free
9612.20.00	-Ink-pads	5%
9613	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, AND PARTS THEREOF OTHER THAN FLINTS AND WICKS:	

Authorised Version C2024C00149 registered 01/05/2024

9613.10.00	-Pocket lighters, gas fuelled, non-refillable	Free
9613.20.00	-Pocket lighters, gas fuelled, refillable	Free
9613.80	-Other lighters:	
9613.80.10	---Table lighters	Free
9613.80.90	---Other	5%
9613.90.00	-Parts	Free
9614.00.00	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF	Free
9615	COMBS, HAIR-SLIDES AND THE LIKE; HAIR PINS, CURLING PINS, CURLING GRIPS, HAIR-CURLERS AND THE LIKE, OTHER THAN THOSE OF 8516, AND PARTS THEREOF:	
9615.1	-Combs, hair-slides and the like:	
9615.11.00	--Of hard rubber or plastics	5%
9615.19.00	--Other	Free
9615.90.00	-Other	5%
9616	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS:	
9616.10.00	-Scent sprays and similar toilet sprays, and mounts and heads therefor	Free
9616.20.00	-Powder-puffs and pads for the application of cosmetics or toilet preparations	Free
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE; PARTS THEREOF OTHER THAN GLASS INNERS	Free

Authorised Version C2024C00149 registered 01/05/2024

9618.00.00	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	Free
9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS (DIAPERS), NAPKIN LINERS AND SIMILAR ARTICLES, OF ANY MATERIAL:	
9619.00.10	---Goods, of paper pulp, paper, cellulose wadding or webs of cellulose fibres or of textile wadding, as follows: (a) incontinence pads, whether or not having an adhesive strip; (b) pants or napkins for adults	5% DCS:Free CA:Free
9619.00.2	---Goods, NSA, of paper pulp, paper, cellulose wadding or webs of cellulose fibres or of textile wadding:	
9619.00.21	----Tampons	Free
9619.00.29	----Other	5%
9619.00.30	---Sanitary articles, NSA, being women's or girls' briefs or panties or men's or boys' underpants or briefs	5%
9619.00.4	---Garments, NSA:	
9619.00.41	----For babies	5%
9619.00.49	----Other	5%
9619.00.50	---Clothing accessories	Free
9619.00.60	---Sanitary articles of plastics, NSA	5% CA:Free
9619.00.90	---Other textile articles	5%
9620	MONOPODS, BIPODS, TRIPODS AND SIMILAR ARTICLES:	
9620.00.10	---Solely or principally for machines of 8471	Free
9620.00.20	---For other machines of Chapter 84	5%
9620.00.30	---Solely or principally for apparatus of 8519 to 8521 or 8524 to 8528	Free
9620.00.40	---For goods of Chapter 90 or 92	Free
9620.00.9	---Other:	

Authorised Version C2024C00149 registered 01/05/2024

9620.00.91	----Of plastics	5% CA:Free
9620.00.92	----Of iron or steel	5% CA:Free
9620.00.93	----Of wood or of graphite or other carbon	5% DCS:4% DCT:5%
9620.00.94	----Of nickel or tin	Free
9620.00.99	----Other	5%

Authorised Version C2024C00149 registered 01/05/2024

Section XXI—Works of art, collectors' pieces and antiques

Chapter 97—Works of art, collectors' pieces and antiques

Notes.

1.- This Chapter does not cover:

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of 4907;

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (5907.00.00) except if they may be classified in 9706; or

(c) Pearls, natural or cultured, or precious or semi-precious stones (7101 to 7103).

2.- 9701 does not apply to mosaics that are mass-produced reproductions, casts or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

3.- For the purposes of 9702, "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by the artist, but not including any mechanical or photomechanical process.

4.- 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

5.- (A) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.

Authorised Version C2024C00149 registered 01/05/2024

(B) 9706 does not apply to articles of the preceding headings of this Chapter.

6.- Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Additional Notes.

1.- (a) Coins which are legal tender in the country of issue, including such coins in presentation cases, are not covered by 9705.

(b) Coins are not covered by 9705 as collections and collectors' pieces of numismatic interest unless presented as collections or as separate pieces clearly intended for a particular collection.

2.- Goods produced as a commercial undertaking to commemorate, celebrate, illustrate or depict an event or any other matter, whether or not production is limited in quantity or circulation, are not covered by 9705 as collections and collectors' pieces of historical or numismatic interest unless the goods themselves have subsequently attained that interest by reason of their age or rarity.

9701	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF 4906.00.00 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES, MOSAICS AND SIMILAR DECORATIVE PLAQUES:	
9701.2	-Of an age exceeding 100 years:	
9701.21.00	--Paintings, drawings and pastels	Free
9701.22.00	--Mosaics	Free
9701.29.00	--Other	Free

Authorised Version C2024C00149 registered 01/05/2024

9701.9	-Other:	
9701.91.00	--Paintings, drawings and pastels	Free
9701.92.00	--Mosaics	Free
9701.99.00	--Other	Free
9702	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS:	
9702.10.00	-Of an age exceeding 100 years	Free
9702.90.00	-Other	Free
9703	ORIGINAL SCULPTURE AND STATUARY, IN ANY MATERIAL:	
9703.10.00	-Of an age exceeding 100 years	Free
9703.90.00	-Other	Free
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF 4907	Free
9705	COLLECTIONS AND COLLECTORS' PIECES OF ARCHAEOLOGICAL, ETHNOGRAPHIC, HISTORICAL, ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, PALEONTOLOGICAL OR NUMISMATIC INTEREST:	
9705.10.00	-Collections and collectors' pieces of archaeological, ethnographic or historical interest	Free
9705.2	-Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or paleontological interest:	
9705.21.00	--Human specimens and parts thereof	Free
9705.22.00	--Extinct or endangered species and parts thereof	Free
9705.29.00	--Other	Free
9705.3	-Collections and collectors' pieces of numismatic interest:	

Authorised Version C2024C00149 registered 01/05/2024

9705.31.00	--Of an age exceeding 100 years	Free
9705.39.00	--Other	Free
9706	ANTIQUES OF AN AGE EXCEEDING 100 YEARS:	
9706.10.00	-Of an age exceeding 250 years	Free
9706.90.00	-Other	Free

Authorised Version C2024C00149 registered 01/05/2024