

GOVERNMENT NOTIFICATION

PORTS AND AIRPORTS DEVELOPMENT LEVY ACT, No. 18 OF 2011

**Order under Section 3**

BY virtue of the powers vested in me by Sub-section (3) of Section 3 of the Ports and Airports Development Levy Act, No. 18 of 2011, I, Mangala Samaraweera, Minister of Finance do hereby this Order further amend the *Extraordinary Gazette Notification* No. 2049/16 dated December 13, 2017, as follows:-

1. by the addition immediately after subparagraph (g) of paragraph 2 as introduced by the *Extraordinary Gazette Notification* No. 2113/10 dated March 05, 2019 of the addition of the following subparagraphs
  - h) “Any goods imported by any enterprise, which invests US \$ 50 million or above on a project on or after March 06, 2019, during the project implementation or construction period of the said project but prior to commencement of commercial operations.
  - i) Any goods imported by any enterprise which invests on a project to establish climate controlled warehouse facility/ cold chain logistics infrastructure facility, subject to approval of list of goods, as classified under the Harmonized System of Commodity classification (08 Digit basis) by the Secretary to the Ministry of Finance on the recommendation of the Secretary in charge of the subject of the Food Commissioner’s Department during the project implementation or construction period of the said project but prior to commencement of commercial operations. Provisions of this paragraph shall be valid for 3 years from the date of publication of this Order”
2.
  - a) The Schedule I of the Order made in the Extraordinary Gazette Notification No. 2049/16 of December 13, 2017, by addition to the said Schedule of the articles specified in the Column III corresponding to the HS Headings and HS Codes specified in the Column I and II of the Schedule I hereto,
  - b) The Schedule II of the Order made in the Extraordinary Gazette Notification No. 2049/16 of December 13, 2017, by addition to the said Schedule of the article specified in the Column III corresponding to the HS Heading and HS Code specified in the Column I and II of the Schedule II hereto,
3. This Order shall come into effective from September 25 2019



MANGALA SAMARAWEERA  
Minister of Finance

Ministry of Finance,  
Colombo 01,  
September 24 2019

**SCHEDULE I**

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
<b>48.04</b>		<b>Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.</b>	
	4804.31.00	Unbleached	2.5%
	4804.39.00	Other	2.5%
<b>72.07</b>		<b>Semi-finished products of iron or non-alloy steel.</b>	
	7207.11.10	Billets	2.5%
<b>84.02</b>		<b>Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.</b>	
		Steam or other vapour generating boilers :	
	8402.11.00	Watertube boilers with a steam production exceeding 45 t per hour	2.5%
	8402.19.00	Other vapour generating boilers, including hybrid boilers	2.5%
	8402.20.00	Super-heated water boilers	2.5%
<b>84.03</b>		<b>Central heating boilers other than those of heading 84.02.</b>	
	8403.10.00	Boilers	2.5%
	8403.90.00	Parts	2.5%
<b>84.04</b>		<b>Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.</b>	
	8404.10.00	Auxiliary plant for use with boilers of heading 84.02 or 84.03	2.5%
	8404.20.00	Condensers for steam or other vapour power units	2.5%
	8404.90.00	Parts	2.5%
<b>84.05</b>		<b>Producer gas or water gas generators, with or without their purifiers; acetylene gas</b>	

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	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	2.5%
	8405.90.00	Parts	2.5%
<b>84.06</b>		<b>Steam turbines and other vapour turbines.</b>	
		Other turbines :	
	8406.82.00	Of an output not exceeding 40 MW	2.5%
	8406.90.00	Parts	2.5%
<b>84.07</b>		<b>Spark-ignition reciprocating or rotary internal combustion piston engines.</b>	
	8407.10.00	Aircraft engines	2.5%
		Marine propulsion engines :	
	8407.21.00	Outboard motors	2.5%
	8407.29.00	Other :	2.5%
		Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87 :	
		Of a cylinder capacity not exceeding 50 cc :	
	8407.31.20	Other, used	2.5%
	8407.31.90	Other	2.5%
		Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	
	8407.32.20	Other, used	2.5%
	8407.32.90	Other	2.5%
		Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc :	
	8407.33.20	Other, used	2.5%
	8407.33.90	Other	2.5%
		Of a cylinder capacity exceeding 1,000 cc :	
	8407.34.90	Other	2.5%
		Other engines :	
	8407.90.10	More than ten years old	2.5%
	8407.90.90	Other	2.5%
<b>84.08</b>		<b>Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).</b>	
	8408.10.00	Marine propulsion engines	2.5%
		Engines of a kind used for the propulsion of vehicles of Chapter 87 :	
	8408.20.10	Used	2.5%
	8408.20.90	Other	2.5%
		Other engines :	
	8408.90.10	Used	2.5%
	8408.90.90	Other	2.5%

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
<b>84.09</b>		<b>Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08</b>	
		Other :	
		Suitable for use solely or principally with spark-ignition internal combustion piston engines	
	8409.91.10	Engine blocks, and cylinder heads for two-stroke petrol engines of a kind used for the propulsion of auto-trishaws (three-wheelers)	2.5%
	8409.91.90	Other	2.5%
<b>84.10</b>		<b>Hydraulic turbines, water wheels, and regulators therefor.</b>	
		Hydraulic turbines and water wheels :	
	8410.11.00	Of a power not exceeding 1,000 kW	2.5%
	8410.12.00	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	2.5%
	8410.13.00	Of a power exceeding 10,000 kW	2.5%
	8410.90.00	Parts, including regulators	2.5%
<b>84.11</b>		<b>Turbo-jets, turbo-propellers and other gas turbines.</b>	
		Turbo-jets :	
	8411.11.00	Of a thrust not exceeding 25 kN	2.5%
	8411.12.00	Of a thrust exceeding 25 kN	2.5%
		Turbo-propellers :	
	8411.21.00	Of a power not exceeding 1,100 kW	2.5%
		Parts :	
	8411.99.00	Other	2.5%
<b>84.12</b>		<b>Other engines and motors.</b>	
	8412.21.00	Linear acting (cylinders)	2.5%
	8412.29.00	Other	2.5%
		Pneumatic power engines and motors :	
	8412.31.00	Linear acting (cylinders)	2.5%
	8412.39.00	Other	2.5%
	8412.80.00	Other	2.5%
	8412.90.00	Parts	2.5%
<b>84.14</b>		<b>Pumps for liquids, whether or not fitted with a measuring device; liquid elevators (+).</b>	
	8414.10.00	Vacuum pumps	2.5%
	8414.20.00	Hand or foot-operated air pump	2.5%
	8414.40.00	Air compressors mounted on a wheeled chassis for towing	2.5%
		Fans :	

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	2.5%
	8414.59.00	Other	2.5%
	8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm	2.5%
<b>84.16</b>		<b>Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.</b>	
	8416.10.00	Furnace burners for liquid fuel	2.5%
	8416.20.00	Other furnace burners, including combination burners	2.5%
	8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	2.5%
	8416.90.00	Parts	2.5%
<b>84.18</b>		<b>Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.</b>	
		Combined refrigerator-freezers, fitted with separate external doors :	
	8418.10.10	Used / reconditioned	2.5%
		Refrigerators, household type :	
		Compression-type :	
	8418.21.10	Used / reconditioned	2.5%
		Other :	
	8418.29.10	Used / reconditioned absorption-type, electrical	2.5%
	8418.29.30	Other used / reconditioned	2.5%
	8418.29.90	Other	2.5%
		Freezers of the chest type, not exceeding 800 l capacity :	
	8418.30.10	Not exceeding 566 l used / reconditioned	2.5%
	8418.30.30	Other, used / reconditioned	2.5%
	8418.30.90	Other	2.5%
		Freezers of the upright type, not exceeding 900 l capacity :	
	8418.40.10	Not exceeding 566 l used / reconditioned	2.5%
	8418.40.30	Other, used / reconditioned	2.5%
	8418.40.90	Other	2.5%
		Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment :	

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	8418.50.10	Used / reconditioned	2.5%
		Other :	
	8418.69.10	Cabinet and chest type refrigerators exceeding 566 l and below 850 l used/ reconditioned	2.5%
	8418.69.30	Blast-freezers for preserving poultry meat used/ reconditioned	2.5%
	8418.69.50	Milk chilling tanks used/ reconditioned	2.5%
	8418.69.70	Other, used/ re-conditioned	2.5%
		Parts :	
		Furniture designed to receive refrigerating or freezing equipment :	
	8418.91.90	other	2.5%
<b>84.19</b>		<b>Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.</b>	
	8419.11.00	Instantaneous gas water heaters	2.5%
	8419.19.00	Other	2.5%
	8419.20.00	Medical, surgical or laboratory sterilisers	2.5%
		Dryers :	
	8419.32.00	For wood, paper pulp, paper or paperboard	2.5%
	8419.39.00	Other	2.5%
	8419.50.00	Distilling or rectifying plant	2.5%
	8419.60.00	Heat exchange units	2.5%
		Machinery for liquefying air or other gases	
	8419.81.00	Other machinery, plant and equipment :	2.5%
	8419.90.00	Parts	2.5%
<b>84.20</b>		<b>Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.</b>	
	8420.91.00	Cylinders	2.5%
	8420.99.00	Other	2.5%
<b>84.21</b>		<b>Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.</b>	
		Centrifuges, including centrifugal dryers :	

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8421.11.00	Cream separators	2.5%
	8421.12.00	Clothes-dryers	2.5%
		Other :	
	8421.19.10	Centrifuges for testing of milk including milk-fat	2.5%
	8421.19.90	Other	2.5%
		Filtering or purifying machinery and apparatus for liquids :	
		For filtering or purifying water :	
	8421.21.10	Household, candle type	2.5%
	8421.22.00	For filtering or purifying beverages other than water	2.5%
		For filtering or purifying beverages other than water	
		Other :	
	8421.29.10	Disposable sterilized dialyzer	2.5%
	8421.29.90	Other	2.5%
		Filtering or purifying machinery and apparatus for gases :	
	8421.31.00	Intake air filters for internal combustion engines	2.5%
	8421.39.00	Other	2.5%
		Parts :	
	8421.91.00	Of centrifuges, including centrifugal dryers	2.5%
		Other :	
	8421.99.10	Replacement oil filter cartridges (elements) for internal combustion engines	2.5%
	8421.99.20	Replacement air filter cartridges (elements) for internal combustion engines	2.5%
	8421.99.90	Other	2.5%
<b>84.22</b>		<b>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 (+).</b>	
		Dish washing machines :	
	8422.19.00	Other	2.5%
	8422.90.00	Parts	2.5%
<b>84.24</b>		<b>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(+).</b>	

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8424.10.00	Fire extinguishers, whether or not charged	2.5%
	8424.20.00	Spray guns and similar appliances	2.5%
	8424.30.00	Steam or sand blasting machines and similar jet projecting machines	2.5%
		Agricultural or horticultural sprayers:	
	8424.41.00	Portable sprayers	2.5%
	8424.49.00	Other	2.5%
		Other appliances :	
	8424.82.00	Agricultural or horticultural	2.5%
	8424.89.00	Other	2.5%
	8424.90.00	Parts	2.5%
<b>84.25</b>		<b>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.</b>	
		Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles :	
	8425.11.00	Powered by electric motor	2.5%
	8425.19.00	Other	2.5%
		Winches; capstans :	
	8425.31.00	Powered by electric motor	2.5%
	8425.39.00	Other	2.5%
		Jacks; hoists of a kind used for raising vehicles :	
	8425.41.00	Built-in Jacking systems of a type used in garages	2.5%
	8425.42.00	Other jacks and hoists, hydraulic	2.5%
	8425.49.00	Other	2.5%
<b>84.26</b>		<b>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.</b>	
		Overhead traveling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers :	
	8426.11.00	Overhead travelling cranes on fixed support	2.5%
	8426.12.00	Mobile lifting frames on tyres and straddle carriers	2.5%
	8426.19.00	Other	2.5%
	8426.20.00	Tower cranes	2.5%
	8426.30.00	Portal or pedestal jib cranes	2.5%
		Other machinery, self-propelled :	
	8426.41.00	On tyres	2.5%
	8426.49.00	Other	2.5%
		Other machinery :	
	8426.91.00	Designed for mounting on road vehicles	2.5%
	8426.99.00	Other	2.5%



<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
<b>84.27</b>		<b>Fork-lift trucks; other work trucks fitted with lifting or handling equipment.</b>	
	8427.10.00	Self-propelled trucks powered by an electric motor	2.5%
		Other self-propelled trucks	
	8427.90.10	Hand operated pallet truck with hydraulic jack	2.5%
	8427.90.90	Other	2.5%
<b>84.28</b>		<b>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, and teleferics).</b>	
	8428.20.00	Pneumatic elevators and conveyors	2.5%
		Other continuous-action elevators and conveyors, for goods or materials :	
	8428.32.00	Other, bucket type	2.5%
	8428.33.00	Other, belt type	2.5%
	8428.39.00	Other	2.5%
	8428.40.00	Escalators and moving walkways	2.5%
	8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	2.5%
	8428.90.00	Other machinery	2.5%
<b>84.29</b>		<b>Self-propelled bulldozers, angle dozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.</b>	
		Bulldozers and angle dozers :	
	8429.11.00	Track laying	2.5%
	8429.19.00	Other	2.5%
	8429.20.00	Graders and levelers	2.5%
	8429.40.00	Tamping machines and road rollers	2.5%
<b>84.30</b>		<b>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.</b>	
	8430.10.00	Pile-drivers and pile-extractors	2.5%
		Snow-ploughs and snow-blowers	
	8430.39.00	Other	2.5%
		Other machinery, not self-propelled :	
	8430.61.00	Tamping or compacting machinery	2.5%
	8430.69.00	Other	2.5%
<b>84.31</b>		<b>Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.</b>	

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8431.10.00	Of machinery of heading 84.25	2.5%
	8431.20.00	Of machinery of heading 84.27	2.5%
		Of machinery of heading 84.28 :	
	8431.31.00	Of lifts, skip hoists or escalators	2.5%
	8431.39.00	Other	2.5%
		Of machinery of heading 84.26, 84.29 or 84.30 :	
	8431.41.00	Buckets, shovels, grabs and grips	2.5%
	8431.42.00	Bulldozer or angle dozer blades	2.5%
	8431.43.00	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	2.5%
<b>84.32</b>		<b>Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.</b>	
		Parts :	
	8432.90.90	Other	2.5%
<b>84.33</b>		<b>Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.</b>	
		Mowers for lawns, parks or sports-grounds :	
		Powered, with the cutting device rotating in a horizontal plane	
	8433.19.00	Other	2.5%
		Other mowers, including cutter bars for tractor mounting	
	8433.59.00	Other	2.5%
		Parts :	
	8433.90.90	Other	2.5%
<b>84.35</b>		<b>Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.</b>	
	8435.10.00	Machinery	2.5%
<b>84.36</b>		<b>Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.</b>	
	8436.29.00	Other	2.5%
		Other machinery	
	8436.99.00	Other	2.5%

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
84.37		<b>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.</b>	
	8437.90.00	Parts	2.5%
84.38		<b>Machinery, not specified or included elsewhere in this chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.</b>	
	8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	2.5%
	8438.30.00	Machinery for sugar manufacture	2.5%
	8438.40.00	Brewery machinery	2.5%
	8438.50.00	Machinery for the preparation of meat or poultry	2.5%
	8438.90.00	Parts	2.5%
84.39		<b>Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.</b>	
	8439.20.00	Machinery for making paper or paperboard	2.5%
	8439.30.00	Machinery for finishing paper or paperboard	2.5%
		Parts :	
	8439.99.00	Other	2.5%
84.40		<b>Book-binding machinery, including book-sewing machines.</b>	
	8440.10.00	Machinery	2.5%
84.41		<b>Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.</b>	
	8441.10.00	Cutting machines	2.5%
	8441.20.00	Machines for making bags, sacks or envelopes	2.5%
	8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	2.5%
	8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard	2.5%
	8441.80.00	Other machinery	2.5%
	8441.90.00	Parts	2.5%

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
84.42		<b>Machinery, apparatus and equipment (other than the machines of headings 84.56 to 84.65) 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).</b>	
	8442.30.00	Machinery, apparatus and equipment	2.5%
	8442.50.00	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	2.5%
84.43		<b>Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof(+).</b>	
		Other printers, copying machines and facsimile machines, whether or not combined :	
		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 :	
	8443.31.10	Combined with multi-colour copying machines	2.5%
		Other, capable of connecting to an automatic data processing machine or to a network :	
	8443.32.10	Multi-colour copying machines	2.5%
	8443.32.30	Printers for textile fabrics	2.5%
	8443.32.90	Other	2.5%
		Other :	
	8443.39.10	Multi-colour copying machines, whether or not combined with printers and / or facsimile machines	2.5%
	8443.39.20	Printers for textile fabrics	2.5%
	8443.39.30	Other printers	2.5%
	8443.39.90	Other	2.5%
		Parts and accessories :	
	8443.91.00	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	2.5%
		Other :	
	8443.99.10	Parts and accessories of copying machines	2.5%
	8443.99.20	Parts and accessories of facsimile machines or teleprinters	2.5%

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
84.48		<b>Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (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 heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).</b>	
	8448.49.00	Other	2.5%
		Parts and accessories of machines of heading 84.47 or of their auxiliary machinery :	
	8448.59.00	Other	2.5%
84.49	<b>8449.00.00</b>	<b>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.</b>	<b>2.5%</b>
84.53		<b>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.</b>	
	8453.10.00	Machinery for preparing, tanning or working hides, skins or leather	2.5%
	8453.20.00	Machinery for making or repairing footwear	2.5%
	8453.80.00	Other machinery	2.5%
	8453.90.00	Parts	2.5%
84.54		<b>Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.</b>	
	8454.20.00	Ingot moulds and ladles	2.5%
	8454.30.00	Casting machines	2.5%
	8454.90.00	Parts	2.5%
84.55		<b>Metal-rolling mills and rolls therefor.</b>	
	8455.10.00	Tube mills	2.5%
		Other rolling mills :	
	8455.21.00	Hot or combination hot and cold	2.5%
	8455.22.00	Cold	2.5%
	8455.30.00	Rolls for rolling mills	2.5%
	8455.90.00	Other parts	2.5%

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
<b>84.56</b>		<b>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.</b>	
		Operated by laser or other light or photon beam processes :	
	8456.11.00	Operated by laser	2.5%
	8456.12.00	Operated by other light or photon beam processes	2.5%
	8456.20.00	Operated by ultrasonic processes	2.5%
	8456.30.00	Operated by electro-discharge processes	2.5%
	8456.40.00	Operated by plasma arc processes	2.5%
	8456.50.00	Water-jet cutting machines	2.5%
	8456.90.00	Other	2.5%
<b>84.57</b>		<b>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.</b>	
	8457.10.00	Machining centres	2.5%
	8457.30.00	Multi-station transfer machines	2.5%
<b>84.58</b>		<b>Lathes (including turning centres) for removing metal (+).</b>	
		Horizontal lathes :	
	8458.11.00	Numerically controlled	2.5%
	8458.19.00	Other	2.5%
		Other lathes :	
	8458.91.00	Numerically controlled	2.5%
	8458.99.00	Other	2.5%
<b>84.59</b>		<b>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 heading 84.58 (+).</b>	
		Other drilling machines :	
	8459.29.00	Numerically controlled	2.5%
		Other boring machines :	
	8459.41.00	Numerically controlled	2.5%
		Milling machines, knee-type :	
	8459.59.00	Numerically controlled	2.5%
		Other milling machines :	
	8459.61.00	Numerically controlled	2.5%
	8459.69.00	Other	2.5%

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
	8459.70.00	Other threading or tapping machines	2.5%
<b>84.60</b>		<b>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 heading 84.61 (+).</b>	
		Other grinding machines :	
	8460.22.00	Centre less grinding machines, numerically controlled	2.5%
	8460.23.00	Other cylindrical grinding machines, numerically controlled	2.5%
	8460.24.00	Other, numerically controlled	2.5%
	8460.29.00	Other	2.5%
		Sharpening (tool or cutter grinding) machines :	
	8460.39.00	Other	2.5%
	8460.90.00	Other	2.5%
<b>84.61</b>		<b>Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.</b>	
	8461.50.00	Sawing or cutting-off machines	2.5%
	8461.90.00	Other	2.5%
<b>84.62</b>		<b>Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above(+).</b>	
	8462.10.00	Forging or die-stamping machines (including presses) and hammers	2.5%
		Bending, folding, straightening or flattening machines (including presses) :	
	8462.21.00	Numerically controlled	2.5%
	8462.29.00	Other	2.5%
		Shearing machines (including presses), other than combined punching and shearing machines:	
	8462.31.00	Numerically controlled	2.5%
	8462.39.00	Other	2.5%

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
		Punching or notching machines (including presses), including combined punching and shearing machines:	
	8462.41.00	Numerically controlled	2.5%
	8462.49.00	Other	2.5%
		Other :	
	8462.91.00	Hydraulic presses	2.5%
	8462.99.00	Other	2.5%
<b>84.63</b>		<b>Other machine-tools for working metal or cermets, without removing material.</b>	
	8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like	2.5%
	8463.20.00	Thread rolling machines	2.5%
	8463.30.00	Machines for working wire	2.5%
	8463.90.00	Other	2.5%
<b>84.64</b>		<b>Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass (+).</b>	
	8464.10.00	Sawing machines	2.5%
	8464.20.00	Grinding or polishing machines	2.5%
	8464.90.00	Other	2.5%
<b>84.65</b>		<b>Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.</b>	
	8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations	2.5%
	8465.20.00	Machining centres	2.5%
		Other :	
	8465.91.00	Sawing machines	2.5%
	8465.92.00	Planing, milling or moulding (by cutting) machines	2.5%
	8465.93.00	Grinding, sanding or polishing machines	2.5%
	8465.94.00	Bending or assembling machines	2.5%
	8465.95.00	Drilling or morticing machines	2.5%
	8465.96.00	Splitting, slicing or paring machines	2.5%
	8465.99.00	Other	2.5%
<b>84.66</b>		<b>Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and</b>	



<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
		<b>other special attachments for the machines; tool holders for any type of tool for working in the hand.</b>	
	8466.10.00	Tool holders and self-opening dieheads	2.5%
	8466.20.00	Work holders	2.5%
	8466.30.00	Dividing heads and other special attachments for machines	2.5%
		Other :	
	8466.91.00	For machines of heading 84.64	2.5%
	8466.92.00	For machines of heading 84.65	2.5%
	8466.93.00	For machines of headings 84.56 to 84.61	2.5%
	8466.94.00	For machines of heading 84.62 or 84.63	2.5%
<b>84.67</b>		<b>Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.</b>	
		Pneumatic :	
	8467.11.00	Rotary type (including combined rotary-percussion)	2.5%
	8467.19.00	Other	2.5%
		With self-contained electric motor :	
	8467.21.00	Drills of all kinds	2.5%
	8467.22.00	Saws	2.5%
	8467.29.00	Other	2.5%
		Other tools :	
	8467.81.00	Chain saws	2.5%
	8467.89.00	Other	2.5%
		Parts :	
	8467.91.00	Of chain saws	2.5%
	8467.92.00	Of pneumatic tools	2.5%
	8467.99.00	Other	2.5%
<b>86.68</b>		<b>Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.</b>	
	8468.20.00	Other gas-operated machinery and apparatus	2.5%
	8468.80.00	Other machinery and apparatus	2.5%
	8468.90.00	Parts	2.5%
<b>84.70</b>		<b>Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar</b>	

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
		<b>machines, incorporating a calculating device; cash registers.</b>	
		Other electronic calculating machines :	
	8470.21.00	Incorporating a printing device	2.5%
	8470.29.00	Other	2.5%
	8470.50.00	Cash registers	2.5%
	8470.90.00	Other	2.5%
<b>84.71</b>		<b>Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included</b>	
		Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display :	
	8471.30.10	Used / reconditioned	2.5%
		Other automatic data processing machines :	
		Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :	
	8471.41.10	Used / reconditioned	2.5%
		Other, presented in the form of systems :	
	8471.49.10	Used / reconditioned	2.5%
		Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units :	
	8471.50.10	Used / reconditioned	2.5%
	8471.60.00	Input or output units, whether or not containing storage units in the same housing	2.5%
	8471.80.00	Other units of automatic data processing machines	2.5%
	8471.90.00	Other	2.5%
<b>84.72</b>		<b>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).</b>	
	8472.10.00	Duplicating machines	2.5%
	8472.30.00	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines	2.5%

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
		for opening, closing or sealing mail and machines for affixing or canceling postage stamps	
<b>84.73</b>		<b>Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.70 to 84.72.</b>	
		Parts and accessories of the machines of heading 84.70 :	
	8473.21.00	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	2.5%
	8473.29.00	Other	2.5%
		Parts and accessories of the machines of heading 84.71 :	
	8473.30.10	Used / reconditioned mother boards	2.5%
		Parts and accessories of the machines of heading 84.72 :	
	8473.40.90	Other	2.5%
	8473.50.90	Other	2.5%
<b>84.75</b>		<b>Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.</b>	
	8475.29.00	Other	2.5%
	8475.90.00	Parts	2.5%
<b>84.76</b>		<b>Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.</b>	
		Automatic beverage-vending machines :	
	8476.21.00	Incorporating heating or refrigerating devices	2.5%
		Automatic beverage-vending machines :	
	8476.29.00	Other	2.5%
		Other machines :	
	8476.89.00	Other	2.5%
	8476.90.00	Parts	2.5%
<b>84.78</b>		<b>Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.</b>	
	8478.10.00	Machinery	2.5%
	8478.90.00	Parts	2.5%

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
<b>84.79</b>		<b>Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.</b>	
	8479.10.00	Machinery for public works, building or the like	2.5%
		Machinery for the extraction or preparation of animal or fixed vegetable fats or oils :	
	8479.20.10	Special grinders, crushers, or presses for oil seeds or leaginous fruits	2.5%
	8479.20.90	Other	2.5%
	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	2.5%
	8479.40.00	Rope or cable-making machines	2.5%
	8479.50.00	Industrial robots, not elsewhere specified or included	2.5%
	8479.60.00	Evaporative air coolers	2.5%
	8479.90.00	Passenger boarding bridges :	2.5%
		Passenger boarding bridges :	
	8479.71.00	Of a kind used in airports	2.5%
	8479.79.00	Other	2.5%
		Other machines and mechanical appliances :	
	8479.81.00	For treating metal, including electric wire coil-winders	2.5%
		Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	
	8479.89.10	Other :	2.5%
	8479.89.30	Digital electronic educational equipment	2.5%
	8479.89.40	Liquid petroleum (LP) gas conversion kit for auto-trishaws	2.5%
<b>84.80</b>		<b>Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.</b>	
	8480.10.00	Moulding boxes for metal foundry	2.5%
	8480.20.00	Mould bases	2.5%
	8480.30.00	Moulding patterns	2.5%
		Moulds for metal or metal carbides :	
	8480.41.00	Injection or compression types	2.5%
	8480.49.00	Other	2.5%
	8480.50.00	Moulds for glass	2.5%
	8480.60.00	Moulds for mineral materials	2.5%
		Moulds for rubber or plastics :	
	8480.71.00	Injection or compression types	2.5%

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
<b>84.81</b>		<b>Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.</b>	
	8481.10.00	Pressure-reducing valves	2.5%
	8481.20.00	Valves for oleohydraulic or pneumatic transmissions	2.5%
	8481.30.00	Check (nonreturn) valves	2.5%
	8481.40.00	Safety or relief valves	2.5%
		Other appliances :	
	8481.80.10	Copper alloy body piston valves for less than 2" for float operated valves for cisterns	2.5%
	8481.80.20	Copper alloy body diaphragm valves less than 2" for float operated valves for cisterns	2.5%
	8481.80.30	Plastic body diaphragm valves for float operated valves for cisterns	2.5%
	8481.80.40	Taps,cocks and valves less than 2" made of copper alloy for domestic water supply	2.5%
	8481.80.50	Taps,cocks and valves less than 2" made of other metal alloy for domestic water supply	2.5%
	8481.80.60	Taps,cocks and valves less than 2" made of PVC or other plastic for domestic water supply	2.5%
		Parts:	
	8481.90.10	Plastic body compact unit for water closet for float operated valves for cisterns	2.5%
	8481.90.20	Copper alloy body for float operated valves for cisterns	2.5%
	8481.90.30	Plastic parts for float operated valves for cisterns	2.5%
	8481.90.90	Other	2.5%
<b>84.82</b>		<b>Ball or roller bearings.</b>	
	8482.10.00	Ball bearings	2.5%
	8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	2.5%
	8482.30.00	Spherical roller bearings	2.5%
	8482.40.00	Needle roller bearings	2.5%
	8482.50.00	Other cylindrical roller bearings	2.5%
	8482.80.00	Other, including combined ball/roller bearings	2.5%
		Parts :	
	8482.91.00	Balls, needles and rollers	2.5%
	8482.99.00	Other	2.5%
<b>84.83</b>		<b>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</b>	

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
		<b>pulley blocks; clutches and shaft couplings (including universal joints).</b>	
	8483.50.00	Flywheels and pulleys, including pulley blocks	2.5%
	8483.60.00	Clutches and shaft couplings (including universal joints)	2.5%
	8483.90.00	Toothed wheels, chain sprockets and other transmission elements presented separately; parts.	2.5%
<b>84.84</b>		<b>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.</b>	
	8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	2.5%
	8484.20.00	Mechanical seals	2.5%
	8484.90.00	Other	2.5%
<b>84.86</b>		<b>Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules of wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.</b>	
	8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	2.5%
	8486.30.00	Machines and apparatus for the manufacture of flat panel displays	2.5%
	8486.40.00	Machines and apparatus specified in Note 9 (C) to this Chapter	2.5%
	8486.90.00	Parts and accessories	2.5%
<b>84.87</b>		<b>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.</b>	
	8487.10.00	Ships' or boats' propellers and blades therefor	2.5%
	8487.90.00	Other	2.5%
<b>90.23</b>	<b>9023.00.00</b>	<b>Instruments, apparatus and models, designed for demonstrational purposes (for example, in</b>	<b>2.5%</b>

<i>H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Concessionary Rate</i>
		education or exhibitions), unsuitable for other uses.	
90.29		Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
	9029.20.00	Speed indicators and tachometers; stroboscopes	2.5%
90.30		Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	
		Other instruments and apparatus, for measuring or checking voltage, current, resistance or power :	
	9030.31.00	Multimeters without a recording device	2.5%
	9030.33.00	Other, without a recording device	2.5%
	9030.39.00	Other, with a recording device	2.5%
		Other instruments and apparatus :	
	9030.89.00	Other	2.5%
90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors(+).	
	9031.80.00	Other instruments, appliances and machines	2.5%
90.32		Automatic regulating or controlling instruments and apparatus	
	9032.20.00	Manostats	2.5%
		Other instruments and apparatus :	
	9032.81.00	Hydraulic or pneumatic	2.5%
	9032.90.00	Parts and accessories	2.5%
90.33		Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	
	9033.00.00		2.5%

SCHEDULE II

<i>I. H. S. Headings</i>	<i>II. H. S. Code</i>	<i>III. Description</i>	<i>IV. Exempt</i>
<b>82.03</b>		<b>Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.</b>	
	8203.10.00	Files, rasps and similar tools	Exempt
	8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools	Exempt
	8203.30.00	Metal cutting shears and similar tools	Exempt
<b>90.12</b>		<b>Microscopes other than optical microscopes; diffraction apparatus.</b>	
	9012.10.00	Microscopes other than optical microscopes; diffraction apparatus	Exempt
<b>90.17</b>		<b>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, calipers), not specified or included elsewhere in this Chapter.</b>	
	9017.30.00	Micrometers, callipers and gauges	Exempt
<b>90.30</b>		<b>Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.</b>	
	9030.20.00	Oscilloscopes and oscillographs	Exempt